

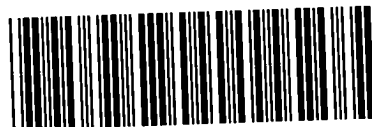
EDINBURGH AND LoTHIAN COUNCIL ON ALCOHOL
(A Company Limited by Guarantee with Charitable Status)

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 MARCH 2018

SATURDAY



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EDINBURGH AND LoTHIAN COUNCIL ON ALCOHOL
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018

CONTENTS	Page
Reference and administrative details	1
Directors' report	2 - 8
Independent Auditor's report to the Directors and members	9 - 11
Statement of financial activities (incorporating income and expenditure account)	12
Balance sheet	13
Statement of cash flows	14
Notes to the financial statements	15 - 25

EDINBURGH AND LOTHIAN COUNCIL ON ALCOHOL

REFERENCE AND ADMINISTRATIVE DETAILS

FOR THE YEAR ENDED 31 MARCH 2018

The directors present their report together with the financial statements for the year ended 31 March 2018.

Reference and administrative details

The Management Committee members, who are Directors of the Company, during the year, were as follows:

<u>Convener</u>	Diane Ashton	*	**
<u>Vice-Convener</u>	Billy Bowes		
<u>Other Committee Members</u>	Kate Kennedy		**
	Shona Smith Cowan		
	Elaine Ellis (appointed 22 January 2018)		

- * Member of Finance & General Purposes Committee
- ** Member of Personnel Committee

<u>Company Secretary</u>	Meichelle Walker
<u>Bankers</u>	Royal Bank of Scotland plc 142-144 Princes Street Edinburgh EH2 4EQ
<u>Auditor</u>	Chiene + Tait 61 Dublin Street Edinburgh EH3 6NL
<u>Solicitors</u>	Lindsays Caledonian Exchange 19a Canning Street Edinburgh EH3 8HE
<u>Accountant</u>	Thomson Cooper Chartered Accountants 22 Stafford Street Edinburgh EH3 7BJ
<u>Company number</u>	SC093818
<u>Charity Number</u>	SC004192
<u>Registered Office</u>	91 Rose Street Edinburgh EH2 3DT

EDINBURGH AND LOTHIAN COUNCIL ON ALCOHOL

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2018

The Directors present their report together with the financial statements for the year ended 31 March 2018.

Objectives and Activities

Objectives

The key objectives of ELCA are to:

- Ensure that our services are accessible to service users throughout the Lothians
- Promote and provide education about alcohol and the misuse of alcohol
- Provide a range of services which include advice, information, counselling and support to service users
- Encourage the rights and involvement of service users in the development of our services
- Maintain high quality standards of service
- Value the staff and commitment that they give to the organisation
- Promote and offer training and continual professional development in the alcohol field to all staff
- To listen to and act on the view of our internal and external stakeholders
- Play an active part in influencing local, national and social policies in relation to alcohol issues

Activities

The principal activities of ELCA are the provision of confidential advice, information, counselling and support for people worried about their own or someone else's drinking. ELCA provides these services in the City of Edinburgh, East Lothian, Midlothian and West Lothian.

Achievements and Performance

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Achievements and Performance

In 2017/2018 ELCA's Management Committee identified the following key achievements:

- Offered **8400** counselling sessions throughout Edinburgh and the Lothians
- Received **726** new referrals for ELCA's Counselling Service throughout the Lothians
- Received **811** new referrals for our services in both HMP Addiewell and HMP Edinburgh
- Continued to provide counselling to Polish speaking Clients
- Continued to provide ELCA's Women's Alcohol Recovery Group and SMART Recovery Group

EDINBURGH AND LoTHIAN COUNCIL ON ALCOHOL

DIRECTORS' REPORT (continued)

FOR THE YEAR ENDED 31 MARCH 2018

Achievements and Performance (continued)

- Provided a small number of voluntary counselling placements
- Continued to provide awareness sessions at various local events throughout the Lothians
- Continued to work collaboratively with Crew, Simpson House and WLDAS as well as building upon our partnership/networking links with other related agencies throughout the Lothians

The Directors' have set out below some of the key achievements and performances by specific areas/services.

COUNSELLING & SUPPORT EDINBURGH

Drop-In

ELCA's Drop-In still operates on Monday afternoon, Wednesday afternoon and Saturday mornings. Over the year **148** people accessed this service with **108** referred in to ELCA's Counselling Service. Feedback from the Drop-In Service over the years has been very positive, with people stating that they find it very useful in the early stages of their recovery to be able to access a service immediately and find out the range of services available to them. It was also noted as being a valuable opportunity to off-load worries and problems in a supportive and safe environment.

1-1 Counselling & Support

A team of paid, voluntary and placement counsellors; trained to high standards provide ELCA's 1-1 Counselling and Support Service throughout Edinburgh. During the year ELCA offered **4905** counselling sessions at its main base in Rose Street and received **423** new referrals. Our Rose Street premises can offer daytime, evening and Saturday morning appointments and feedback from our clients supports the need to continue offering as flexible a range of appointment times as possible.

ELCA's locality based service is now well established in the North East, North West, South East and South West of Edinburgh. Being present in these areas has made it more accessible for service users; as well as developing closer working relationships with other agencies/professionals in the area and in particular the Recovery Hubs. The current premises that we operate within are:

- Craigmillar Medical Practice
- Crewe Medical Centre
- Dunedin Canmore
- Edinburgh Women's Rape Crisis Centre
- Fort Community Centre
- Gracemount Medical Centre
- Kirkliston Health Centre
- Link Up
- Mountcastle Health Centre
- Pennywell All Care
- Sighthill Health Centre
- South Queensferry Medical Centre
- Wester Hailes Healthy Living Centre

During the year ELCA offered **1315** counselling sessions and received **116** new referrals for counselling and support to residents in their own localities.

We would like to take this opportunity to thank the staff from the above premises for supporting our organisation and allowing ELCA to use rooms on a regular basis to provide our locality based services.

EDINBURGH AND LoTHIAN COUNCIL ON ALCOHOL

DIRECTORS' REPORT (continued)

FOR THE YEAR ENDED 31 MARCH 2018

Polish Counselling Service

ELCA continues to provide a Polish Counselling Service. This service has proved to be enormously beneficial to the Polish community allowing them access to our service in their own language. During the year we received **37** new referrals for 1-1 counselling. A **76%** increase on the previous year.

Women's Alcohol Recovery Group

ELCA's Women's Alcohol Recovery Group is now firmly established and continues to provide an excellent resource for women in recovery.

SMART Recovery Group

We continued to provide a weekly SMART Recovery Group; during the year we reviewed the Group and decided to open up the group to people not only ELCA's own client group but who are accessing other specialist substance misuse services in the Lothians.

OUTREACH COUNSELLING SERVICES

East Lothian

ELCA's Services in East Lothian are based within the following premises: Dunbar Health Centre, the Primary Care Centre and The Esk Centre in Musselburgh. We would like to thank all the staff within the above premises for their continued support and assistance.

During the year we offered **1148** counselling sessions and received **137** new referrals for counselling and support; a small increase on the previous year's referrals. Clients from East Lothian also continue to access our Edinburgh services for support; this is due to various factors e.g. more flexible appointments, working in Edinburgh and because of their anonymity.

We would like to thank East Lothian Council, NHS Lothian and Mid and East Lothian Drug & Alcohol Partnership (MELDAP) for their continued support.

Midlothian

ELCA's Services in Midlothian are based with the following premises: Bonnyrigg Health Centre, Dalkeith Health Centre and East Field Medical Practice, Penicuik. We would like to thank all the staff within the above premises for their continued support and assistance.

During the year we received a steady flow of referrals to the service offering **499** counselling sessions and received **40** new referrals.

We would like to thank Mid Lothian Council, NHS Lothian and Mid and East Lothian Drug & Alcohol Partnership (MELDAP) for their continued support.

West Lothian

ELCA's Services in West Lothian are based within the following premises: Bathgate Primary Care Centre, Lanthorn Community Centre Livingston, Cyrenians Bathgate and Strathbrock Partnership Centre.

During the year we offered **533** counselling sessions; receiving **10** new referrals for counselling and support. We also continued to provide our 'Drop-In' Advice and Information Service in Livingston and have taken part in various promotional and health awareness raising sessions throughout West Lothian.

The funding for this service changed and ELCA is now part of a partnership between West Lothian Drug & Alcohol Service and NHS Lothian to provide a Therapeutic Support Service for people living in West Lothian.

EDINBURGH AND LoTHIAN COUNCIL ON ALCOHOL

DIRECTORS' REPORT (continued)

FOR THE YEAR ENDED 31 MARCH 2018

ELCA's PRISON COUNSELLING SERVICES

HMP Addiewell

During the year ELCA received **424** new referrals to our service of which **298** new prisoners accessed our service: **101** for Alcohol only, **85** for Drugs only and **112** for both Alcohol and Drugs. **152** attended for short term support (between 1-4 brief interventions) and **41** going forward for 1-1 counselling.

Unfortunately, towards the end of the financial year ELCA was notified that NHS Lothian would no longer be able to fund our service in HMP Addiewell and that the service would cease on 31st May 2018. Whilst this was very disappointing news for the staff and organisation; ELCA worked with all parties concerned within the prison to ensure that all prisoners had the opportunity to engage and work with ELCA until the end of the contract.

We would like to take this opportunity to thank all the staff/agencies who we worked with and supported us in HMP Addiewell over the last 6 years and finally to our funders NHS Lothian.

HMP Edinburgh

During the year ELCA received **387** new referrals to our service of which **175** new prisoners attended our service: **134** male, **49** female. **74** attended for short term support (between 1-4 brief interventions) and **68** going forward for 1-1 counselling.

We would like to take this opportunity to thank all the staff/agencies we work with in partnership within HMP Edinburgh and our funders City of Edinburgh Council.

Telephone Support Service

ELCA continues to provide our Telephone Support Service on a small scale. Feedback from people who have used this service has been very positive.

Outcomes and Feedback from Clients

The key outcomes that ELCA is commissioned by the EADP, MELDAP, WLADP and NHS Lothian to measure for our overall Counselling Services including our Prison Contract are:

- Reduction in alcohol consumption
- Improvement in physical health
- Improvement in psychological health
- Improvement in confidence and self-esteem
- Improvement in relationships
- Improvement in self-efficacy (prison only)

ELCA measures these outcomes by taking a baseline at assessment, carrying out regular client reviews and completing an End of Counselling Form when cases are closed.

In 2017/2018 there were a total of **695** counselling cases closed (including our prison service); **383** were planned closures and **312** were unplanned. Of the planned closures the outcomes achieved were:

- 376 clients reported a reduction in alcohol consumption or were abstinent from alcohol
- 366 reported an improvement in physical health
- 377 reported an improvement in psychological health
- 373 reported an improvement in confidence and self-esteem
- 352 reported an improvement in relationships
- 114 prisoners saw an improvement in self-efficacy

EDINBURGH AND LoTHIAN COUNCIL ON ALCOHOL

DIRECTORS' REPORT (continued)

FOR THE YEAR ENDED 31 MARCH 2018

ELCA also asks clients for their feedback on our Counselling Services by sending out an End of Counselling Client Evaluation Questionnaire. We ask them for feedback on how satisfied they were with the service they received; how helpful did they find staff on their first contact; how satisfied were they on the time they waited for their first appointment; how helpful was counselling in helping them resolve their issues around alcohol and also in improving their circumstances. In 2017/2018 we received 94 returned questionnaires and a few of the comments that we received from clients were:

"Without the counselling and the help and support from my counsellor I don't think I would have been able to cut down on my dangerously high alcohol consumption"

"Have not touched a single drop of alcohol for 2 years now. Also counselling helped me face problems rather than putting them aside, bury them as before. Still not there yet but improvement is certain"

"This has been a life changing experience. My counsellor is a wonderful and she helped me a lot"

"Everyone I came into contact with was very helpful and professional"

"I was in a dark place before counselling commenced and now feel a lot of the baggage that contributed to my drinking habits have been left behind and feel so much the better for it!"

"Very helpful to discuss my alcohol addiction. Plenty of advice and encouragement to control my urges"

"I cannot stress enough just how helpful I found this. I learned new coping mechanisms, warning signs, underlying issues which I had not previously recognised as such and all of these helped me greatly. While I was in counselling I felt positive, able to control my drinking and able to cope"

Plans for Future Periods

After having to make some very difficult decisions in light of funding cuts; at the end of the last financial year, 2017/18 was a year of consolidation; taking stock of what we do and looking forward to the future. The Management Committee starting by reviewing ELCA's Strategic Plan for 2018 and beyond and reviewed the risks for the organisation.

Some of the areas for development for the coming year are:

- Finalisation of ELCA's Strategic Plan
- Establishment of working groups to take forward the Action Plans with our Strategy
- Continue to work in collaboration and strengthen our partnership working throughout the Lothians
- Continue to offer training & development opportunities for all staff
- Identifying other opportunities for development and growth

Financial Review

Income for the year ending 31 March 2018 totalled £442,290 (2017: £487,614). Total expenditure for the year was £429,844 (2017: £540,416).

The net surplus for the year on unrestricted funds was £23,363 (2017: deficit £48,327). There was a net deficit on restricted funds of £10,917 (2017: £4,475).

Funds carried forward at the balance sheet date totalled £86,479 (2017: £74,033)

EDINBURGH AND LoTHIAN COUNCIL ON ALCOHOL

DIRECTORS' REPORT (continued)

FOR THE YEAR ENDED 31 MARCH 2018

Principal Funding Sources

Grants are the major source of income and we would like to record our thanks for the ongoing support from the City of Edinburgh Council, Edinburgh Alcohol and Drug Partnership, East Lothian Council, Mid and East Lothian Drug and Alcohol Partnership, Midlothian Council, West Lothian Council and West Lothian Alcohol and Drug Partnership and NHS Lothian.

Charitable Funders

ELCA is very fortunate in having charitable funders who support our work and we are very grateful to them for their continued support. Thanks are recorded to an Anonymous Trust, The Hope Trust, the Cruden Foundation Limited, The Nancie Massie Charitable Trust, The North British Distillery Company Ltd, an anonymous corporate donor and an anonymous individual donor who all continue to help fund ELCA's Core Service. We would also like to say a big thank you to all the individual donations we received throughout the year from clients who accessed our services.

Structure, Governance and Management

Governing Document

Edinburgh & Lothian Council on Alcohol is a charitable company limited by guarantee, incorporated on 14 June 1985 and recognised as a charity by HM Revenue & Customs.

The organisation was established under a Memorandum of Association which established the objects and power of the charitable company and is governed under its Articles of Association. In the event of the organisation being wound up members are required to contribute an amount not exceeding £1.00.

Appointment of Directors

Members of ELCA can elect Company Directors at the Annual General Meeting. Those Directors elected at AGMs serve for an initial four year term and are then eligible for re-election for one further four year term. Company Directors may also be co-opted by the Management Committee during the year to serve until the close of the next AGM.

Organisational Structure

The organisation is governed overall by the Management Committee who is responsible for the policy and strategic direction of the charity.

The day to day operational responsibility for all of ELCA's services is delegated to the General Manager. There are 3 administrators; 1 full-time and 2 part-time along with 2 part-time receptionists who provide the administration support for the whole organisation. In relation to ELCA's Counselling and Support Services during the year we had a team of 22 paid counselling staff (equivalent to 12 full-time workers) and 10 volunteers/placement counsellors. We also have a small team of 5 Practice Supervisors.

Related Parties

Details of related party transactions are included in note 7 of the financial statements.

Risk Management

The Management Committee members continue to assess the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems are in place to mitigate exposure of those risks.

Reserves Policy

The Directors have examined the charity's requirements for reserves in light of the main risks to the organisation. The Directors have established a policy of maintaining its reserves to a level equivalent of three months running costs for the organisation.

EDINBURGH AND LoTHIAN COUNCIL ON ALCOHOL

DIRECTORS' REPORT (continued)

FOR THE YEAR ENDED 31 MARCH 2018

Statement of Directors' Responsibilities

The directors (who are also trustees of the Edinburgh & Lothian Council on Alcohol for the purposes of charity law) are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK 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 presume that the charitable company will continue in operation.

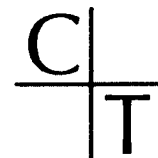
The Directors are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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.

BY ORDER OF THE MANAGEMENT COMMITTEE



Diane Ashton, Director

8/10/ 2018



Opinion

We have audited the financial statements of Edinburgh and Lothian Council on Alcohol (the 'charitable company') for the year ended 31 March 2018 which comprise the Statement of Financial Activities (including the Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

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 2018, and of 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, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

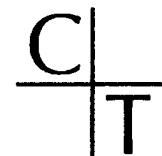
- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The directors are responsible for the other information. The other information comprises the information included in the directors' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.



Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 require us to report to you if, in our opinion:

- adequate and proper 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 directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of directors

As explained more fully in the directors' responsibilities statement set out on page 6, the directors (who are also the trustees of the charitable company for the purposes of charity law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

**INDEPENDENT AUDITOR'S REPORT TO THE DIRECTORS AND MEMBERS OF
EDINBURGH AND LOTHIAN COUNCIL ON ALCOHOL (continued)**



Use of our report

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, and to the charitable company's directors, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and directors 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 charitable company, the charitable company's members as a body and the charitable company's directors as a body, for our audit work, for this report, or for the opinions we have formed.

Barry Truswell, CA (Senior statutory auditor)

**For and on behalf of
CHIENE + TAIT LLP
Chartered Accountants and Statutory Auditor
61 Dublin Street
Edinburgh
EH3 6NL**

12/10/ 2018

Chiene + Tait LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

EDINBURGH AND LoTHIAN COUNCIL ON ALCOHOL

STATEMENT OF FINANCIAL ACTIVITIES (including Income and Expenditure Account)

FOR THE YEAR ENDED 31 MARCH 2018

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £	Total Funds 2017 £
Income and endowments from:					
<i>Donations and legacies:</i>					
Donations	2	14,511	-	14,511	12,077
Subscriptions		145	-	145	140
<i>Charitable activities</i>	3	334,103	93,476	427,579	475,133
<i>Investments</i>					
Bank interest receivable		55	-	55	264
Total income		<u>348,814</u>	<u>93,476</u>	<u>442,290</u>	<u>487,614</u>
Expenditure on:					
<i>Raising funds</i>	4(a)	2,282	-	2,282	2,235
<i>Charitable activities</i>	4(b)	323,169	104,393	427,562	538,181
Total expenditure		<u>325,451</u>	<u>104,393</u>	<u>429,844</u>	<u>540,416</u>
Net expenditure for the year		23,363	(10,917)	12,446	(52,802)
Transfers between funds		-	-	-	-
Net movement in funds		23,363	(10,917)	12,446	(52,802)
<i>Reconciliation of funds</i>					
Total funds brought forward		(7,406)	81,439	74,033	126,8352
Total funds carried forward	12	<u>15,957</u>	<u>70,522</u>	<u>86,479</u>	<u>74,033</u>

The Statement of Financial Activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 15 to 25 form part of these financial statements.

EDINBURGH AND LoTHIAN COUNCIL ON ALCOHOL

BALANCE SHEET

AS AT 31 MARCH 2018

	Note	£	2018 £	£	2017 £
Fixed assets					
Tangible assets	9		716		1,431
Current assets					
Debtors	10	7,865		7,703	
Cash at bank and in hand		351,774		397,499	
		<u>359,639</u>		<u>405,202</u>	
Creditors: amounts falling due within one year	11	<u>81,876</u>		<u>124,600</u>	
Net current assets			<u>277,763</u>		<u>280,602</u>
Total assets less current liabilities			278,480		282,033
Creditors: amounts falling due after one year	14		<u>192,000</u>		<u>208,000</u>
Net assets			<u>86,479</u>		<u>74,033</u>
The funds of the charity					
Unrestricted funds:	12				
General			197,457		190,094
Pension deficit reserve			(209,000)		(225,000)
Designated			<u>27,500</u>		<u>27,500</u>
Total unrestricted funds			15,957		(7,406)
Restricted funds	12		<u>70,522</u>		<u>81,439</u>
Total funds			<u>86,479</u>		<u>74,033</u>

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Approved by the Directors on 8/10/ 2018 and signed on their behalf by:



Diane Ashton

Convener

Company No: SC093818

The notes on pages 15 to 25 form part of these financial statements.

EDINBURGH AND LoTHIAN COUNCIL ON ALCOHOL**STATEMENT OF CASH FLOWS****FOR THE YEAR ENDED 31 MARCH 2018**

	Note	Total Funds 2018 £	Total Funds 2017 £
Net cash provided by operating activities	17	(45,780)	15,572
Cash flows from investing activities:			
Interest and dividends		55	264
Net cash provided by investing activities		55	264
Change in cash and cash equivalents in the year		(45,725)	15,836
Cash and cash equivalents brought forward		397,499	381,663
Cash and cash equivalents carried forward		351,774	397,499

The notes on pages 15 to 25 form part of these financial statements

EDINBURGH AND LoTHIAN COUNCIL ON ALCOHOL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2018

1. Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Edinburgh and Lothian Council on Alcohol meets the definition of a public benefit entity under FRS 102.

The principal accounting policies adopted in the preparation of the financial statements are set out below.

Going concern

The financial statements have been prepared on a going concern basis. The Directors have assessed the Charity's ability to continue as a going concern and have reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing these financial statements (see also note 15).

Income recognition

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations, grants and contract income are recognised when the Charity has been notified of both the amount and the anticipated settlement date. In the event that income is subject to conditions that require a level of performance before the Charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the Charity and it is probable that those conditions will be fulfilled in the reporting period.

The Charity is the lead contact on a consortium contract from the City of Edinburgh Council. Therefore, the income under this contract is recognised by Edinburgh and Lothian Council on Alcohol only to the extent of its share with the balance transferred to other consortium entities.

Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the Charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is included on an accruals basis, inclusive of VAT.

Costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly others are apportioned on an estimated usage basis.

Costs of raising funds are those incurred in order to raise funding. Costs of charitable activities consist of those applied by the charity in meeting its charitable objectives, which includes costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them. Governance costs, which are included within support costs and include the costs of general governance of the charity as opposed to direct management inherent in meeting charitable objectives, and are those associated with strategic, constitutional and statutory requirements.

EDINBURGH AND LOTHIAN COUNCIL ON ALCOHOL
NOTES TO THE FINANCIAL STATEMENTS (*continued*)
FOR THE YEAR ENDED 31 MARCH 2018

1. Accounting policies (*continued*)

Depreciation

Depreciation is provided on tangible fixed assets (generally capitalised if cost exceeds £1,000) at rates calculated to write off the cost of each asset evenly over its expected useful economic life at the following annual rate:-

Computer equipment - 20% straight line

Pensions

The company participates in a multi-employer defined benefit scheme, which is closed to future accrual. A provision has been made for the present value of the future contributions due under an agreement to make past service deficit contributions.

The company also contributes to defined contribution pension schemes. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the schemes.

Fund accounting

The nature and purpose of each fund is explained in note 12.

2. Donations

	2018	2017
	£	£
General fund – unrestricted income		
<i>Charitable trusts, voluntary and other organisations and individuals:</i>		
The Nancie Massey Charitable Trust	5,000	5,000
The Hope Trust	1,000	1,000
Cruden Foundation Limited	1,000	1,000
Individual donors	6,261	2,827
	<u>13,261</u>	<u>9,827</u>
<i>Corporate:</i>		
Anonymous	250	250
The North British Distillery Company Ltd	1,000	2,000
	<u>14,511</u>	<u>12,077</u>

EDINBURGH AND LoTHIAN COUNCIL ON ALCOHOL
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2018

3. Income from charitable activities	Unrestricted £	Restricted £	2018 £	2017 £
Activities undertaken				
Counselling and support services – Edinburgh	280,032	-	280,032	296,470
Outreach Counselling services –				
East Lothian	26,510	-	26,510	26,508
Midlothian	27,466	-	27,466	27,466
Therapeutic Support Service – West Lothian	-	37,198	37,198	45,814
NHS Prison Service – Addiewell	-	56,278	56,278	78,290
	<u>334,008</u>	<u>93,476</u>	<u>427,484</u>	<u>474,548</u>
Criminal Justice income	95	-	95	-
Employee Assistance	-	-	-	585
	<u>334,103</u>	<u>93,476</u>	<u>427,579</u>	<u>475,133</u>
	=====	=====	=====	=====
2017	351,029	124,104	475,133	
	=====	=====	=====	
Funding sources				
Contract income				
Local authority contract income	305,108	9,198	314,306	330,744
NHS Lothian	8,665	56,278	64,943	86,955
Mid & East Lothian Drug & Alcohol Partnership (MELDAP) and West Lothian Drug & Alcohol Service (WLDAS)	<u>20,235</u>	<u>28,000</u>	<u>48,235</u>	<u>56,849</u>
	<u>334,008</u>	<u>93,476</u>	<u>427,484</u>	<u>474,548</u>
Grant income				
Employee Assistance	95	-	95	585
Criminal Justice	-	-	-	-
	<u>334,103</u>	<u>93,476</u>	<u>427,579</u>	<u>475,133</u>
	=====	=====	=====	=====

The nature of the funding of ELCA's service provision is, in the main, contract income as defined by the Charities SORP being payments from government or public authorities which fund the provision of particular services. Further, as these services are the main charitable purposes of the charity these income streams are unrestricted income.

EDINBURGH AND LoTHIAN COUNCIL ON ALCOHOL

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2018

	Unrestricted Edinburgh Counselling Services £	Outreach Community Based Services £	West Lothian Therapeutic Service £	Restricted NHS Prison Service Addiewell £	Total 2018 £	Total 2017 £
4. Expenditure						
(a) Costs of raising funds:						
Personnel costs	2,221	-	-	-	2,221	2,138
Publicity	61	-	-	-	61	97
	<u>2,282</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,282</u>	<u>2,235</u>
	=====	=====	=====	=====	=====	=====
2017	2,235	-	-	-	2,235	
	=====	=====	=====	=====	=====	
(b) Charitable Activities:						
Direct costs						
Personnel costs	228,978	42,776	24,288	71,527	367,569	432,418
Additional pension (credits)/costs (note 14)	(20,000)	-	-	-	(20,000)	(5,000)
Volunteer costs	4,419	-	-	-	4,419	12,115
Travel	1,676	647	822	-	3,145	3,823
Clawback of grant	-	-	-	-	-	-
	<u>215,073</u>	<u>43,423</u>	<u>25,110</u>	<u>71,527</u>	<u>355,133</u>	<u>443,356</u>
Support costs						
Management staff costs	11,103	-	-	-	11,103	10,701
Premises	26,886	7,309	3,904	-	38,099	53,490
Telephone	1,988	-	-	-	1,988	1,866
Post, printing & stationery	1,660	-	700	-	2,360	2,139
General expenses	6,450	-	700	1,952	9,102	16,048
Pension finance cost (note 14)	4,000	-	-	-	4,000	5,000
Professional fees	1,981	-	250	-	2,231	1,713
	<u>54,068</u>	<u>7,309</u>	<u>5,554</u>	<u>1,952</u>	<u>68,883</u>	<u>90,957</u>
Governance costs						
AGM and management committee costs	201	-	-	-	201	190
Legal costs	13	-	-	-	13	48
External scrutiny costs	3,082	-	250	-	3,332	3,630
	<u>3,296</u>	<u>-</u>	<u>250</u>	<u>-</u>	<u>3,546</u>	<u>3,868</u>
Overall Support Costs	<u>57,364</u>	<u>7,309</u>	<u>5,804</u>	<u>1,952</u>	<u>72,429</u>	<u>94,825</u>
	<u>272,437</u>	<u>50,732</u>	<u>30,914</u>	<u>73,479</u>	<u>427,562</u>	<u>538,181</u>
	=====	=====	=====	=====	=====	=====
2017	353,295	56,307	46,680	81,899	538,181	
	=====	=====	=====	=====	=====	

A value for the services provided by 18 (2017: 18) volunteers in the year is not included in the above expenditure.

EDINBURGH AND LOTHIAN COUNCIL ON ALCOHOL
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2018

5. Operating lease commitments	2018	2017
	£	£
Total commitments (including VAT) of property leases due within:		
Not more than one year	22,762	22,762
Between one and two years	40,691	63,452
	<u> </u>	<u> </u>

6. Staff numbers and costs	2018	2017
	£	£
Salaries	332,338	384,012
Social security costs	17,647	25,727
Pension costs - defined contribution	5,060	4,464
Defined benefit	(682)	13,755
Redundancy Costs	-	16,326
	<u> </u>	<u> </u>
	354,363	444,284
	<u> </u>	<u> </u>

The average monthly number of employees during the year was:		
Charitable activities	27	29
Fundraising and publicity	1	1
	<u> </u>	<u> </u>
	28	30
	<u> </u>	<u> </u>

No employee received remuneration of more than £60,000 (2017: none). The key management personnel are defined as the Directors, the Company Secretary, the General and the Counselling Practice Managers. No remuneration was payable or expenses reimbursed to any of the Directors and the remuneration of the General and the Counselling Practice Managers was £44,413 (2017: £82,519) including employers' national insurance contributions and employer pension contributions of £2,186 (2017: £4,081).

7. Related party transactions

There were no related party transactions in the year.

8. Taxation

As a charity, the company is exempt from tax on income and gains falling within the Corporation Tax Act 2010 and the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the year.

9. Tangible assets	Computer equipment
	£
Cost	
At 1 April 2017 and 31 March 2018	3,576
	<u> </u>
Depreciation	
At 1 April 2017	2,145
Charge for the year	715
	<u> </u>
At 31 March 2018	2,860
	<u> </u>
Net book value	
At 31 March 2018	716
	<u> </u>
At 31 March 2017	1,431
	<u> </u>

EDINBURGH AND LoTHIAN COUNCIL ON ALCOHOL
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2018

10. Debtors	2018 £	2017 £
Grants receivable	3,939	1,000
Other debtors and prepayments	3,926	6,703
	<u>7,865</u>	<u>7,703</u>

11. Creditors: amounts falling due within one year	2018 £	2017 £
Taxation and social security	5,695	7,064
Other creditors and accruals	47,897	95,036
Deferred income	11,284	5,500
Pension provision (note 14)	17,000	17,000
	<u>81,876</u>	<u>124,600</u>

12. Analysis of charitable funds

(a) Analysis of unrestricted fund movements

	1 April 2017 £	Income £	Exp- enditure £	Transfers £	31 March 2018 £
General funds	190,094	348,814	(341,451)	-	197,457
Pension deficit reserve	(225,000)	-	16,000	-	(209,000)
General Fund	<u>(34,906)</u>	<u>348,814</u>	<u>(325,451)</u>	<u>-</u>	<u>(11,543)</u>
Designated funds					
Development fund	15,000	-	-	-	15,000
Property maintenance fund	5,000	-	-	-	5,000
Staff training and development	7,500	-	-	-	7,500
	<u>(7,406)</u>	<u>348,814</u>	<u>(325,451)</u>	<u>-</u>	<u>15,957</u>

Purpose of unrestricted funds

Unrestricted income is income granted, donated to or earned by ELCA to be used at the discretion of ELCA's Directors to fund any activity which is in furtherance of ELCA's objectives. The Directors have designated a proportion of the unrestricted funds for specific activities which are in line with ELCA's objectives.

Development fund: The Management Committee agreed to set aside unrestricted funds to set up a Development Fund to be used for new initiatives such as the installation of a new database.

Property maintenance fund: The Management Committee agreed to set aside unrestricted funds to set up a Property Maintenance Fund. This will allow ELCA to carry out any property repairs or refurbishment that might be required throughout our new lease.

Staff training and development fund: The Management Committee agreed to set aside unrestricted funds to set up a Staff Training and Development Fund. This fund will be used to buy in any specialised training that might be required in order for ELCA's staff to carry out their work effectively.

EDINBURGH AND LoTHIAN COUNCIL ON ALCOHOL
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2018

12. Analysis of charitable funds (continued)

(b) Analysis of restricted funds movements

	1 April 2017 £	Income £	Expenditure £	Transfers £	31 March 2018 £
West Lothian – Therapeutic Support Service	43,365	37,198	(30,914)	-	49,649
NHS Prison Service- Addiewell	38,074	56,278	(73,479)	-	20,873
	<u>81,439</u>	<u>93,476</u>	<u>(104,393)</u>	<u>-</u>	<u>70,522</u>

Purposes of restricted funds

West Lothian – Therapeutic Support Service: Partnership with West Lothian Drug & Alcohol Service, NHS Lothian and ELCA to provide a Therapeutic Support Service in West Lothian.

NHS Prison Service - Addiewell: Contract with NHS Lothian to develop and provide a Substance Misuse Counselling Service in HMP Addiewell. Funds at 1 April 2016 relating to the service in HMP Edinburgh have been transferred to the General Fund and are now covered by the Edinburgh City Council Consortium funding stream.

13. Analysis of net assets between funds	Fixed assets £	Net current assets £	Long term liabilities £	Net assets £
General funds	716	179,741	(192,000)	(11,543)
Designated funds	-	27,500	-	27,500
Restricted funds	-	70,522	-	70,522
	<u>716</u>	<u>277,763</u>	<u>(192,000)</u>	<u>86,479</u>

14. Pension commitments and contingent liabilities

ELCA operates a defined contribution pension scheme for the benefit of its employees and also contributes to personal pension arrangements. The defined benefit scheme is closed to new members and future accrual.

(a) Defined benefit pension scheme:

SCHEME: The Pensions Trust – Scottish Voluntary Sector Pension Scheme

The company participates in the scheme, a multi-employer scheme which provides benefits to some 102 non-associated employers. The scheme is a defined benefit scheme in the UK. It is not possible for the company to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme. Therefore it accounts for the scheme as a defined contribution scheme.

The scheme is subject to the funding legislation outlined in the Pensions Act 2004 which came into force on 30 December 2005. This, together with documents issued by the Pensions Regulator and Technical Actuarial Standards issued by the Financial Reporting Council, set out the framework for funding defined benefit occupational pension schemes in the UK.

EDINBURGH AND LoTHIAN COUNCIL ON ALCOHOL

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

FOR THE YEAR ENDED 31 MARCH 2018

14. Pension commitments and contingent liabilities *(continued)*

The scheme is classified as a 'last-man standing arrangement'. Therefore the company is potentially liable for other participating employers' obligations if those employers are unable to meet their share of the scheme deficit following withdrawal from the scheme. Participating employers are legally required to meet their share of the scheme deficit on an annuity purchase basis on withdrawal from the scheme.

A full actuarial valuation for the scheme was carried out at 30 September 2011. This valuation showed assets of £66.21m, liabilities of £95.04m and a deficit of £28.83m.

A full actuarial valuation for the scheme was carried out at 30 September 2014. This valuation showed assets of £88.22m, liabilities of £122.15m and a deficit of £33.93m. To eliminate this funding shortfall, the Trustee asked the participating employers to pay additional contributions to the scheme as follows:

Deficit contributions

From 1 April 2016 to 31 October 2029:	£1,323,116 per annum (payable monthly and increasing by 3% each on 1st April)
From 1 April 2016 to 30 September 2031:	£292,376 per annum (payable monthly and increasing by 3% each on 1st April)
From 1 April 2016 to 30 September 2031:	£37,475 per annum (payable monthly)

Unless a concession has been agreed with the Trustee the term to 31 October 2029 applies.

The recovery plan contributions are allocated to each participating employer in line with their estimated share of the scheme liabilities.

Where the scheme is in deficit and where the company has agreed to a deficit funding arrangement the company recognises a liability for this obligation. The amount recognised is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit. The present value is calculated using the discount rate detailed in these disclosures. The unwinding of the discount rate is recognised as a finance cost.

RECONCILIATION OF OPENING AND CLOSING PROVISIONS

	Period Ending 31 March 2018 (£000s)	Period Ending 31 March 2017 (£000s)
Provision at start of period	225	225
Unwinding of the discount factor (interest expense)	4	5
Deficit contribution paid	(17)	(16)
Remeasurements - impact of any change in assumptions	(3)	11
Remeasurements - amendments to the contribution schedule	-	-
Provision at end of period	209	225

EDINBURGH AND LoTHIAN COUNCIL ON ALCOHOL
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2018

14. Pension commitments and contingent liabilities (continued)

(a) Defined benefit pension scheme (continued):

INCOME AND EXPENDITURE IMPACT

	Period Ending 31 March 2018 (£000s)	Period Ending 31 March 2017 (£000s)
Interest expense	4	5
Remeasurements – impact of any change in assumptions	(3)	11
Remeasurements – amendments to the contribution schedule	-	-
Contributions paid in respect of future service*	5	4
Administration costs (included in deficit contributions)	3	3
Costs recognised in income and expenditure account	9	23

*includes defined contribution schemes and future service contributions (i.e. excluding any deficit reduction payments) to defined benefit schemes which are treated as defined contribution schemes. To be completed by the company.

(a) Defined benefit pension scheme (continued):

ASSUMPTIONS

	31 March 2018 % per annum	31 March 2017 % per annum	31 March 2016 % per annum
Rate of discount	2.01	1.76	2.55

The discount rates shown above are the equivalent single discount rates which, when used to discount the future recovery plan contributions due, would give the same results as using a full AA corporate bond yield curve to discount the same recovery plan contributions.

EDINBURGH AND LOTHIAN COUNCIL ON ALCOHOL
NOTES TO THE FINANCIAL STATEMENTS (*continued*)
FOR THE YEAR ENDED 31 MARCH 2018

14. Pension commitments and contingent liabilities (*continued*)

DEFICIT CONTRIBUTIONS SCHEDULE

It is these contributions that have been used to derive the company's balance sheet liability:

Year ending	31 March 2018 (£000s)	31 March 2017 (£000s)	31 March 2016 (£000s)
Year 1	17	17	16
Year 2	18	17	17
Year 3	18	18	17
Year 4	19	18	18
Year 5	19	19	18
Year 6	20	19	19
Year 7	21	20	19
Year 8	21	21	20
Year 9	22	21	21
Year 10	23	22	21
Year 11	23	23	22
Year 12	14	23	23
Year 13		14	23
Year 14		-	14

(b) Other defined contribution arrangements:

With the closure of the defined benefit scheme, ELCA now contributes to a defined contribution scheme or personal pension arrangements as appropriate. ELCA pays contributions at a fixed rate for two employees. The pension cost of £5,060 (2017: £3,939) represents contributions payable by ELCA during the year.

At 31 March 2018 £681 (2017: £415) of employer contributions were outstanding and included in other creditors and accruals (note 11).

15. Going concern

ELCA depends on grants from outside sources to finance its activities. Support from funding bodies is dependent on ELCA continuing to meet its operational targets. Grant funding arrangements have been agreed to 31 March 2019 and, whilst the level of funding is forecast to decrease, the Directors expect funding to continue beyond that date. Budgets and forecasts have been prepared indicating that ELCA will be able to continue to operate as a going concern within the constraints of the reduced funding available.

On this basis, the financial statements have been drawn up on the going concern basis which assumes adequate grant funding will continue to be available.

EDINBURGH AND LoTHIAN COUNCIL ON ALCOHOL
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2018

16. Members' liability

Edinburgh and Lothian Council on Alcohol is a company limited by guarantee and therefore has no share capital. Each member undertakes to contribute £1 to the company's assets in the event of the company being wound up.

17. Reconciliation of net (expenditure)/income to cash flow from operating activities

	2018 £	2017 £
Net (expenditure) for the year	12,446	(52,802)
Adjustments for:		
Defined benefit pension scheme adjustments	(16,000)	-
Depreciation charges	715	715
Deduct interest income shown in investing activities	(55)	(264)
Decrease in debtors	(162)	7,023
Increase in creditors	(42,724)	60,900
Net cash provided by operating activities	<u>(45,780)</u>	<u>15,572</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £
18. Comparative Statement of Financial Activities			
Income and endowments from:			
Donations and legacies:			
Donations	12,077	-	12,077
Subscriptions	140	-	140
Charitable activities	351,029	124,104	475,133
Investments			
Bank interest receivable	264	-	264
Total income	<u>363,510</u>	<u>124,104</u>	<u>487,614</u>
Expenditure on:			
Raising funds	2,235	-	2,235
Charitable activities	409,602	128,579	538,181
Total expenditure	<u>411,837</u>	<u>128,579</u>	<u>540,416</u>
Net (expenditure)	<u>(48,327)</u>	<u>(4,475)</u>	<u>(52,802)</u>
Transfers between funds	142,133	(142,133)	-
Net movement in funds	93,806	(146,608)	(52,802)
Reconciliation of funds			
Total funds brought forward	(101,212)	228,047	126,835
Total funds carried forward	<u>(7,406)</u>	<u>81,439</u>	<u>74,033</u>