

**Moray Council on Addiction
(A Company Limited by Guarantee)
Registered in Scotland Number SC97519**

Report and Financial Statements

For the year ended 31 March 2018



Scottish Charity No SC002163

**SCOTT MONCRIEFF & CO
CHARTERED ACCOUNTANTS**

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Executive Committee

Iain Campbell (Chairman)
Maggie Calder
Alistair Campbell (Honorary Treasurer)
John Davies
Jeff Hamilton
Charlotte Nash
Barbara O'Brien
Neil Ross (Honorary Secretary)
Alan Smailes

Registered Office

1 North Street
Elgin
Moray
IV30 1UA

Scottish Charity Number SC002163
Registered in Scotland Number SC97519

Report of the Executive Committee

The Executive Committee hereby submit their report, together with the Accounts for the year ended 31 March 2018.

Constitution and Registration

The Council is constituted as a Company limited by guarantee which is registered in Scotland (number SC97519) and is registered as a charity with Inland Revenue (Scotland) under reference CR41976.

Objects and Activities

The principal objects of the Council was the provision of a counselling and advisory service to those suffering from addiction related problems and to the members of their immediate families in the Moray area.

The Council ceased activities towards the end of 2015.

State of Affairs/Closure of the Service

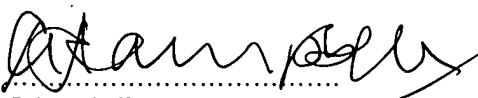
The results for the year are disclosed in the Statement of Financial Activities. Sources of funding from Statutory Bodies, Moray Council and NHS Grampian, ceased and the Executive Committee came to the conclusion that there were no sustainable sources available to enable the provision of services to continue.

It was resolved that, the Company be wound up and the remaining funds be distributed to an appropriate Charity with similar objects in the local area.

Small Company Provisions

This report has been prepared in accordance with the provisions for small companies contained in the Companies Act 2006.

By Order of the Executive Committee


.....
A J Campbell
Director

Elgin 23 October 2018

**Statement of Financial Activities and
Summary Income and Expenditure Account**

	Page	Unrestricted Funds £	Total 2018 £	2017 £
Incoming Resources				
Incoming Resources from Generated Funds				
Voluntary Income - Donations		-	-	-
Investment Income		-	-	-
Incoming Resources from Charitable Activities	5	-	-	-
Total Incoming Resources		-	-	-
Resources Expended				
Charitable Activities	5	(120)	(120)	(120)
Governance Costs		-	-	-
Total Resources Expended		(120)	(120)	(120)
Net movement in funds		(120)	(120)	(120)
Total funds brought forward: As previously stated		20,383	20,383	20,503
Total funds carried forward		20,263	20,263	20,383

The notes on pages 7 and 8 form part of these Accounts

**Statement of Financial Activities and
Summary Income and Expenditure Account (continued)**

	2018 Unrestricted Funds £	2017 £
Income Resources from Charitable Activities		
Training Income	-	-
	<hr/>	<hr/>
	-	-
	<hr/>	<hr/>
Resources Expended		
<i>Charitable Activities</i>		
Salaries	-	-
Motor and Travelling Expenses	-	-
Post, Stationery and Computer Costs	-	-
	<hr/>	<hr/>
	-	-
	<hr/>	<hr/>
<i>Support Costs</i>		
Secretarial Salaries	-	-
Premises Costs	-	-
Insurance	-	-
Bank Charges and Miscellaneous	120	120
Telephone	-	-
Financial Administration	-	-
Depreciation/Loss on Disposal of Assets	-	-
	<hr/>	<hr/>
	120	120
	<hr/>	<hr/>

The notes on pages 7 and 8 form part of these Accounts

Balance Sheet
As at 31 March 2018

	Note	2018	2017
		£	£
Current Assets			
Cash at Bank and in Hand		21,013	21,133
Creditors			
Amounts Falling Due Within One Year	2	(750)	(750)
Net Current Assets		<u>20,263</u>	<u>20,383</u>
Net Assets		<u>20,263</u>	<u>20,383</u>
The Funds of the Charity:			
Unrestricted Income Funds	5	<u>20,263</u>	<u>20,383</u>
Total Charity Funds		<u>20,263</u>	<u>20,383</u>

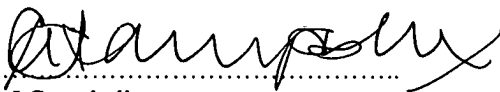
The notes on pages 7 and 8 form part of these Accounts

Balance Sheet (continued)
As at 31 March 2018

The Executive Committee:-

1. Confirm that for the year ended 31 March 2018 the Company was entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.
2. Confirm that the members have not required the Company to obtain an audit of its Accounts for the year in question in accordance with Section 476 of the Act.
3. Acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of Accounts.
4. These Accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006 and the Financial Reporting Standard for Smaller Entities.

On behalf of the Executive Committee


.....
A J Campbell
Director

Elgin 23 October 2018

The notes on pages 7 and 8 form part of these Accounts

Notes on the Accounts

1. Accounting Policies

Accounting Convention

These Financial Statements have been prepared in accordance with the Charities Accounts (Scotland) Regulations 2006, the Statement of Recommended Practice applicable to Charities preparing their Accounts in accordance with the Financial Reporting Standards applicable in the UK (FRS 102) (Effective 1 January 2015) and the Companies Act 2006.

The Financial Statements have been prepared under the historical cost convention and the principal accounting policies adopted are set out below.

Funds

In the Statement of Financial Activities funds are classified as either restricted funds or unrestricted funds. The Company has no restricted funds. Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Directors.

2. Amounts falling due within one year

	2018	2017
	£	£
Accruals	750	750-
	<hr/>	<hr/>
	750	750
	<hr/>	<hr/>

3. Share Capital

The Company is limited by guarantee and therefore has no share capital. The guarantee liability of each member is limited to £1.

4. Taxation

The Council is approved as a Charity by the Inland Revenue and there is no liability to Corporation Tax, accordingly.

Notes on the Accounts (continued)

5. Funds

	Balance at 1 April 2017 £	Incoming £	Outgoing £	Balance at 31 March 2018 £
Restricted Funds				
There were no restricted funds				
Unrestricted Funds				
Core Funding	20,383	-	(120)	20,263
	<hr/>	<hr/>	<hr/>	<hr/>
Total Funds	20,383	-	(120)	20,263
	<hr/>	<hr/>	<hr/>	<hr/>