

REGISTERED COMPANY NUMBER: 4759642 (England and Wales)
REGISTERED CHARITY NUMBER: 1098577

**Report of the Trustees and
Unaudited Financial Statements for the year ended 31 March 2010
for
European Association for the Treatment
of Addiction**

Grant Harrod Parkinson LLP
Chartered Accountants
49A High Street
Ruislip
Middlesex
HA4 7BD

**European Association for the Treatment
of Addiction**

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for the year ended 31 March 2010**

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**European Association for the Treatment
of Addiction**

**Report of the Trustees
for the year ended 31 March 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 year ended 31 March 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

4759642 (England and Wales)

Registered Charity number

1098577

Registered office

1st Floor
1 Regent Terrace
Rita Road
Vauxhall
London
SW8 1AW

Trustees

N R L Barton	- resigned 5.5.2010
S Cooke	
Ms W H Dawson	- resigned 26.1.2010
Ms G Dormer	
B P Dudley	
S Hamer	- resigned 16.3.2010
B J Hughes	- resigned 18.1.2010
R Johnson	
A G Massouras	
S Rossell	
C Somers	

One third of the members of the Board of Directors retire from office at the end of each AGM and, if eligible, may be re-elected. Recruitment to the Board of Directors is undertaken through an annual ballot of the members of the organisation. In order to achieve an appropriate "skills mix" the board reserves the right to also co-opt additional directors as necessary.

As part of directorial and organisational development an annual strategic review is undertaken, involving all directors and the chief executive.

Company Secretary

B P Dudley

Independent Examiner

Jeremy Harrod
Chartered Certified Accountant
Grant Harrod Parkinson LLP
Chartered Accountants
49A High Street
Ruislip
Middlesex
HA4 7BD

European Association for the Treatment of Addiction

Report of the Trustees for the year ended 31 March 2010

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

EATA was incorporated on 9 May 2003 and registered as a charity on 15 July 2003. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and appointment of new trustees

As a leading membership organisation, representing the field of drug and alcohol treatment, EATA works hard to keep pace with the wishes of its members and alongside maintaining a dynamic skills mix at the level of strategic decision-making and governance. Trustees are drawn from member organisations of the organisation, proposed and voted for democratically, by members for members. This election process is managed by the Chief Executive and Chair and governed by the Memorandum and Articles of Association. Resignation and selection processes are annual and receive final approval by the AGM. The cyclical nature of recruitment and appointment keeps a fresh and dynamic mix and approach at Board level.

Induction and training of new trustees

Trustees are of senior management level within their respective organisations and as such have a wealth of experience in terms of strategic leadership and governance. To clarify roles and responsibilities, EATA has developed role profiles and person specifications as the basic reference points for the role and once per year we aim to undertake a strategic away day for Trustees, to consider matters of governance and direction, together with training and development of the Trustee body.

Organisational structure

The Company is administered by a Board of Directors and all the directors constitute that board. The board sets policy and the strategic direction for the company, but delegates day to day management to paid staff.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the European Association for the Treatment of Addiction (EATA), are to:

- (a) Relieve persons suffering from addiction to, or dependence on, alcohol or drugs by promoting and improving their care and treatment, in particular the maintenance, development and enhancement of recognised standards in both the provision of such care and treatment, and the equipment and management of specialised institutions, units or centres in the United Kingdom and elsewhere in Europe in which care and treatment is provided;
- (b) Advance research into the effective care and treatment of persons suffering from addiction to or dependence on alcohol or drugs and to publish the useful results of such research.

Significant activities

2009-2010 was a busy year for the organisation with a new staff team in place by the end of September. The priorities for EATA were to raise the profile of the organisation in the media and within government; increase membership levels and continue to develop relevant and beneficial membership services; strengthen the campaigning work on behalf of the sector and support members through a changing political landscape. EATA successfully carried out the first of a three year project plan funded by the Department of Health as part of the Drug Sector Partnership (DrugScope, EATA, The Alliance and Adfam). A number of events were also held over the year including an event for CEO's, and three regional events (London, Bristol and Derby).

**European Association for the Treatment
of Addiction**

**Report of the Trustees
for the year ended 31 March 2010**

FINANCIAL REVIEW

Reserves

The balance carried forward in Unrestricted Funds of £124,814 represents the general reserves of the company. This level of general reserves is equivalent to seven months of the resources expended for the year on Unrestricted Fund activities. This is considered to be sufficient for current purposes.

FUTURE DEVELOPMENTS

EATA plans to continue building on the achievements of the last financial year in lobbying on behalf of the sector and the profile that has been raised in this period. The new team has now been in place for a significant period and is able to work strategically to drive the organisation forward over the coming financial year.

In the short to medium term we will be working to deliver on four key areas of activity: generating and creating a secure financial platform from which to build the organisation; maintain the raised profile of the organisation in order to increase its influence with policy and decision-makers (especially in the light of a changing political landscape); delivering a range of effective services to EATA's membership in order to remain responsive to the changing needs of members; and continue to develop the management and human resource structures in place within the organisation.

PUBLIC BENEFIT

EATA is a membership organisation whose members provide drug and alcohol treatment to some of the most vulnerable and needy members of society. By creating a coherent message to Government EATA ensures that the voice of the sector is heard and that policy ensures that high quality treatment is funded adequately. Our accreditation programme helps members to attain the highest possible quality given the resources available in order to deliver programme that are evidence based and effective. EATA also acts as a broker for the Criminal Record Bureau to help members reduce the risk of employing inappropriate and high risk individuals. Our vision and mission requires us to ensure that as far as possible drug and alcohol misusers require the treatment that they need.

ON BEHALF OF THE BOARD :

.....
S Rossell - Trustee

Date:

**Independent Examiner's Report to the Trustees of
European Association for the Treatment
of Addiction**

I report on the accounts for the year ended 31 March 2010 set out on pages five to eleven.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 43(2) of the Charities Act 1993 (the 1993 Act)) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 43 of the 1993 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 43(7)(b) of the 1993 Act); and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Section 386 and 387 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Jeremy Harrod
Chartered Certified Accountant
Grant Harrod Parkinson LLP
Chartered Accountants
49A High Street
Ruislip
Middlesex
HA4 7BD

Date:

**European Association for the Treatment
of Addiction**

**Statement of Financial Activities
for the year ended 31 March 2010**

	Notes	Unrestricted funds £	Restricted funds £	2010 Total funds £	2009 Total funds £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income		31,136	-	31,136	63,315
Activities for generating funds	2	16,834	-	16,834	-
Investment income	3	382	-	382	1,553
Incoming resources from charitable activities					
Drug and Alcohol Treatment		163,100	-	163,100	118,000
Total incoming resources		<u>211,452</u>	-	<u>211,452</u>	<u>182,868</u>
RESOURCES EXPENDED					
Costs of generating funds					
Costs of generating voluntary income		9,391	-	9,391	-
Charitable activities					
Drug and Alcohol Treatment		179,552	-	179,552	174,023
Governance costs		1,863	-	1,863	10,355
Total resources expended		<u>190,806</u>	-	<u>190,806</u>	<u>184,378</u>
NET INCOMING/(OUTGOING) RESOURCES		<u>20,646</u>	-	<u>20,646</u>	<u>(1,510)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		104,168	-	104,168	105,678
TOTAL FUNDS CARRIED FORWARD		<u><u>124,814</u></u>	<u><u>-</u></u>	<u><u>124,814</u></u>	<u><u>104,168</u></u>

The notes form part of these financial statements

**European Association for the Treatment
of Addiction**

**Balance Sheet
At 31 March 2010**

	Notes	Unrestricted funds £	Restricted funds £	2010 Total funds £	2009 Total funds £
FIXED ASSETS					
Tangible assets	7	2,216	-	2,216	4,667
CURRENT ASSETS					
Debtors	8	823	-	823	3,337
Cash at bank		122,950	-	122,950	101,138
		<u>123,773</u>	-	<u>123,773</u>	<u>104,475</u>
CREDITORS					
Amounts falling due within one year	9	(1,175)	-	(1,175)	(4,974)
		<u>122,598</u>	-	<u>122,598</u>	<u>99,501</u>
NET CURRENT ASSETS					
		<u>124,814</u>	-	<u>124,814</u>	<u>104,168</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>124,814</u>	-	<u>124,814</u>	<u>104,168</u>
NET ASSETS					
		<u>124,814</u>	-	<u>124,814</u>	<u>104,168</u>
FUNDS					
	10			124,814	104,168
Unrestricted funds				-	-
Restricted funds				<u>124,814</u>	<u>104,168</u>
TOTAL FUNDS					
				<u>124,814</u>	<u>104,168</u>

The notes form part of these financial statements

**European Association for the Treatment
of Addiction**

**Balance Sheet - continued
At 31 March 2010**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2010.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2010 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

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

.....
S Rossell -Trustee

.....
B P Dudley -Trustee

The notes form part of these financial statements

**European Association for the Treatment
of Addiction**

**Notes to the Financial Statements
for the year ended 31 March 2010**

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

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.

Subscriptions receivable and charges for services are 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 each asset over its estimated useful life.

Plant and machinery etc - 33% on cost

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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Volunteers

In accordance with SORP 2005, the contribution of volunteers is not recognised in the Financial Statements, as the value of their contribution cannot be reasonably quantified in financial terms. An exception may be made where a donor provides services as part of their trade or profession and where the charity would otherwise have had to purchase those services externally. In these cases, if material, those donated services would be valued at the open market value to the charity.

2. ACTIVITIES FOR GENERATING FUNDS

	2010	2009
	£	£
Other services provided	13,833	-
Conference income	3,001	-
	<u>16,834</u>	<u>-</u>

**European Association for the Treatment
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**Notes to the Financial Statements - continued
for the year ended 31 March 2010**

3. INVESTMENT INCOME

	2010	2009
	£	£
Deposit account interest	382	1,553
	<u>382</u>	<u>1,553</u>

4. NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging/(crediting):

	2010	2009
	£	£
Depreciation - owned assets	2,451	2,451
	<u>2,451</u>	<u>2,451</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2010 nor for the year ended 31 March 2009.

Trustees' Expenses

There were no trustees' expenses paid for the year ended 31 March 2010 nor for the year ended 31 March 2009.

6. STAFF COSTS

	2010	2009
	£	£
Wages and salaries	74,320	109,179
Social security costs	8,183	11,895
Other pension costs	1,685	3,352
	<u>84,188</u>	<u>124,426</u>

The average monthly number of employees during the year was as follows:

	2010	2009
Drug and Alcohol services	3	3
	<u>3</u>	<u>3</u>

**European Association for the Treatment
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**Notes to the Financial Statements - continued
for the year ended 31 March 2010**

7. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
COST	
At 1 April 2009 and 31 March 2010	9,134
DEPRECIATION	
At 1 April 2009	4,467
Charge for year	2,451
At 31 March 2010	6,918
NET BOOK VALUE	
At 31 March 2010	2,216
At 31 March 2009	4,667

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2010 £	2009 £
Other debtors	823	3,337

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2010 £	2009 £
Taxation and social security	-	2,718
Other creditors	1,175	2,256
	1,175	4,974

10. MOVEMENT IN FUNDS

	At 1.4.09 £	Net movement in funds £	At 31.3.10 £
Unrestricted funds			
General fund	104,168	20,646	124,814
TOTAL FUNDS	104,168	20,646	124,814

**European Association for the Treatment
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**Notes to the Financial Statements - continued
for the year ended 31 March 2010**

10. 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	211,452	(190,806)	20,646
TOTAL FUNDS	<u>211,452</u>	<u>(190,806)</u>	<u>20,646</u>

11. GRANTS AND DONATIONS - UNRESTRICTED

EATA received a grant of £98,000 from the Department of Health which has been used towards the salary costs of the Chief Executive Officer and the communications and development officer, and related activities of EATA. EATA received a grant of £20,000 from the Henry Smith Charity to support core operational costs.

12. REPORTING ACCOUNTANT FEES

The Reporting Accountant's fee provided for in the financial statements is £1,527.

13. STATUS OF COMPANY

The company is Limited by Guarantee and as such does not have a Share Capital.

14. LIABILITY OF MEMBERS

Each member guarantees to pay the sum of £1 on a winding up. In the event on a surplus on the company being wound up, the surplus would be distributed to an organisation with similar objects. No monies would be distributed to the members.