

THE HARBOUR CENTRE (PLYMOUTH)
(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2019

THE HARBOUR CENTRE (PLYMOUTH)
(A COMPANY LIMITED BY GUARANTEE)

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THE HARBOUR CENTRE (PLYMOUTH)
(A COMPANY LIMITED BY GUARANTEE)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2019

Trustees	Mr C J F Andrews Dr A Barton (resigned 1 November 2018) Ms J Carroll Mr N H Lyons (resigned 24 July 2019) Dr A E Murray (resigned 25 April 2019) Mr M Patterson (resigned 1 November 2018) Mr M V Watts Mrs A Clements Mrs J Yeates Mr J Pritchard Ms H Hart (appointed 25 April 2019) Mr R Smith (appointed 25 April 2019) Mr A White (appointed 25 April 2019) Dr B Jameson (appointed 24 July 2019)
Company registered number	01984863
Charity registered number	293721
Registered office	Hyde Park House Mutley Plain Plymouth Devon England PL4 6LF
Company secretary	Mr J Pritchard
Chief executive officer	Mrs R Cheshire
Independent auditors	Bishop Fleming LLP Chartered Accountants Salt Quay House 4 North East Quay Sutton Harbour Plymouth PL4 0BN

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2019

1. INTRODUCTION

The Harbour Centre (Plymouth) is a company limited by guarantee and a registered charity governed by its memorandum and articles of association. The Board of Directors of the charity are its Trustees for the purposes of charity law and throughout this report are collectively referred to as Trustees. The Trustees present their annual report together with the audited financial statements of the organisation for the year ended 31 March 2019.

The Trustees confirm that the Annual report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Charities Statement of Recommended Practice (SORP) FRS102. The organisation qualifies as small company under section 383 of The Companies Act 2006 and therefore a Strategic Report and Director's Report is not required..

2. OBJECTS

The Harbour Centre (Plymouth) implements operational policies and procedures that are in line with UK national treatment guidelines and standards for drug and alcohol treatment services. The organisation has been ISO 9001 Certified since 2015 and has a robust clinical governance and quality assurance framework.

The principal objects of the company as set out in its governing documents are:

- a) To promote the prevention of the abuse of alcohol and other substances and to assist individuals and their families suffering therefrom through the provision of services that address their multiple needs associated with recovery from addiction or dependence on substances;
- b) To help the prevention of the abuse of alcohol and other substances through the provision of education and training of professionals and volunteers in the field; and
- c) To advance the education of the public about the incidence and effect on society of the use, abuse and dependence upon alcohol and other substances.

These objects are encapsulated within Harbour's Mission Statement: *Harbour supports people suffering from the harm caused by the misuse of drugs and alcohol by providing education, prevention and integrated treatment and recovery services.*

3. ACTIVITIES TO ACHIEVE OBJECTS

We plan and review our strategic aims and activities through our annual business planning cycle.

Our primary activities include:

- Providing substance misuse treatment to adults and young people via individual and group support sessions, which includes advice and information, psychosocial interventions, home/community detoxification, and support to engage with education, training, employment and accommodation;
- Providing support to family members affected by drug and alcohol use;
- Working in partnership in multi-agency hubs with staff from primary health, social services, mental health, police, probation, housing and other charities to ensure that people are able to access the best available treatment and after care services;
- Providing outreach and locality based multi-agency activity focusing on substance misuse and its prevention; and
- Delivering information and training sessions to professionals and volunteers in other organisations and residents in the community.

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2019

4. PERFORMANCE

All data on structured treatment for adults and young people is uploaded to the National Drug Treatment Monitoring System. A snapshot of Harbour's key outputs and outcomes in 2018/19 are detailed below.

Adult Community Access Service

- 1,159 clients referred into community services*
- 294 clients dropped out at referral stage
- 504 had a comprehensive assessment form completed
- 24 clients exited treatment between comprehensive assessment stage and recovery plan stage
- 480 went to tier 3
- 230 Opiate
- 56 Non-Opiate
- 55 Alcohol & Non-Opiate
- 139 Alcohol only

In total 1441 clients were open to tier 3 treatment in 2018/19

- 1024 Opiate
- 115 Non-Opiate
- 82 Alcohol & Non-Opiate
- 220 Alcohol only
- 346 engaged with Brief Interventions
- 13 clients remain at initial assessment stage.

Sharp Young People's Service

- 138 referrals into SHARP
- 64 young people went onto receive Tier 3 interventions
- 1 Opiate
- 37 Non-Opiate
- 22 Alcohol & Non-Opiate
- 4 Alcohol only

In total 84 young people were open to tier 3 treatment with SHARP in 2018/19

- 47 Non-Opiate
- 31 Alcohol & Non-Opiate
- 4 Alcohol only

Alcohol Service for Parents & Family Support

- 60 referrals into ASP
- 14 Children Social Care
- 5 Other/Hospital/Psychiatry
- 41 Self-Referral
- 16 dropped out at referral stage

38 clients went on to receive tier 3 interventions

- 5 Alcohol & Non-Opiate
- 33 Alcohol only

5. FUNDING AND INVESTMENT

Harbour's primary activities are commissioned by Public Health and Plymouth City Council. The organisation owns two properties, Ermington Terrace and Hyde Park House, both of which generate unrestricted income via rental.

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2019

6. FINANCIAL REVIEW

The Trustees have a reasonable expectation that the company has adequate resources to continue in operation for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

The organisation has achieved a surplus of income over expenditure of £120,729. This surplus is mainly attributable to rental income and delays in filling vacant posts.

Free reserves are defined as unrestricted reserves not represented by fixed assets. A large part of the charity's overall reserves consists of fixed assets (such as Hyde Park House and Ermington Terrace) rather than actual bank/cash balances that it is able to spend immediately. The fixed asset fund represents the value of such assets and has been calculated with reference to the book value less unreleased capital grants and any loans relating to the properties. It is excluded from the total value of unrestricted reserves in the calculation of free reserves. Thus, free reserves represent those assets that could be liquidated relatively quickly to settle liabilities that arise as a result of one off events e.g. termination of a contract. The organisational Reserves Policy agreed in 2017/18 aims to hold free reserves between £150-300,000. This policy was reviewed in 2018/19 and the Board agreed to continue it with no changes.

At the start of the year the charity had free reserves of £183,128 and at the year end the charity had £348,147 of free reserves.

An analysis of free reserves can be seen at note 15 of the financial statements.

7. GOVERNANCE AND MANAGEMENT

Board of Directors

The oversight of the organisation's assets and strategic direction is the responsibility of its Trustees, whose membership on the Board is approved by vote following a robust recruitment, referencing and criminal records checking process. The Trustees elect a Chair to lead on governance and convene meetings. The Trustees have complied with their duty outlined in section 4 of the Charities Act 2006 to have due regard to public benefit guidance issued by The Charity Commission.

All Trustees engage in an induction programme that involves Trustee training on the organisation's work. This is coordinated by the Chair of the Board and the Chief Executive Officer (CEO). Continued training and development is regularly reviewed and offered to the Trustees as needs are identified.

Senior Leadership Team

The CEO is responsible for the strategic management of the organisation. A Senior Leadership Team (SLT) was convened in August 2016, comprised of the CEO, the Head of Operations and a representative senior manager from partner agency Livewell. The SLT works together to agree and action organisational priorities.

Risk Management

A risk management framework guides the decision making of the Trustees and SLT. Over the last five years the organisation has strengthened its policies and structures to manage the increasing levels of professional risk. This has been achieved primarily through the continual review and improvement of recruitment and training standards of employees at all levels.

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2019

8. FUTURE DEVELOPMENTS

The Trustees signed off the Strategic Business Plan for 2017-2019 in April 2017 and in April 2019 commenced the process of review and development of a new Plan for 2020-2023. The key strategic aims included in the current plan are detailed below.

What We Do

- We support people to recognise and address the impact of alcohol and drug use so that they can improve their lives and the lives of their loved ones, and make a positive contribution in their community. We do this by using approaches that are proven to enable positive and sustainable changes.
- We are careful with the funding we receive, ensuring that it is used only for the purposes that it is intended.

How We Fund It

- We finance our work through public sector contracts, fundraising and by generating our own income. This diversity of funding ensures that our work is sustainable and innovative.
- We plan our growth carefully, ensuring that we don't extend beyond what we can deliver or what is needed.

How We Promote It

- We are a voice of innovation and good practice.
- We have a recognisable brand that clearly defines the ethos of the organisation, the support that we offer, thus ensuring that people and communities have an informed choice.
- We communicate openly, providing constructive feedback and sharing good practice.

How We Resource It

- We recruit talented professionals and volunteers who are committed to making a positive contribution in the communities we serve.
- We ensure that our services are consistently of the highest quality.

How We Involve

- We build, deliver and review our services alongside the people and communities we serve.
- We put community engagement at the core of our support, with aim to reduce isolation and increase opportunities.

Alliance Commissioning

In June 2018, Plymouth City Council put out to tender several contracts, including the one that Harbour delivers for adult substance misuse. These several contracts were put together into one contract for a Complex Needs System to be delivered via an Alliance partnership. Harbour, together with partners Hamoaze House, Shekinah, LiveWest, LiveWell, BCHA, Path and The Zone, bid for this contract and were successful in securing it. The contract start date is April 2019.

9. TRUSTEES' RESPONSIBILITIES STATEMENT

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they 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 these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

THE HARBOUR CENTRE (PLYMOUTH)
(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2019

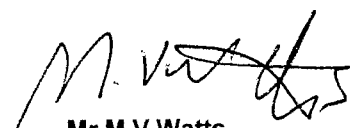
The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

10. DISCLOSURE OF INFORMATION TO AUDITORS

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charitable company's auditors are unaware; and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

This report was approved by the Trustees on 24/10/2019 and signed on their behalf by:



Mr M V Watts
Trustee

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE HARBOUR CENTRE (PLYMOUTH)

OPINION

We have audited the financial statements of The Harbour Centre (Plymouth) (the 'charitable company') for the year ended 31 March 2019 set out on pages 10 to 27. 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 2019 and of its incoming resources and application of resources, including 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.

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 Auditors' 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 United Kingdom, 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 Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Trustees 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 Trustees are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Auditors' 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.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE HARBOUR CENTRE (PLYMOUTH)

OPINION 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 Trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' 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 Trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate 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 Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees 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 Trustees' report and from the requirement to prepare a Strategic report.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company 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 Trustees 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 Trustees 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 Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

AUDITORS' RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

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 Auditors' 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 Auditors' report

THE HARBOUR CENTRE (PLYMOUTH)
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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE HARBOUR CENTRE (PLYMOUTH)

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. Our audit work has been undertaken so that we might state to the charitable company's members 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 its members, as a body, for our audit work, for this report, or for the opinions we have formed.



Pamela Tuckett FCA DChA (Senior Statutory Auditor)
for and on behalf of

Bishop Fleming LLP
Chartered Accountants
Statutory Auditors
Salt Quay House
4 North East Quay
Sutton Harbour
Plymouth
PL4 0BN

Date: 18/12/19

THE HARBOUR CENTRE (PLYMOUTH)
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2019

	Note	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
INCOME FROM:					
Charitable activities	3	2,233,080	-	2,233,080	2,369,080
Investments	2	96,368	-	96,368	95,374
TOTAL INCOME		2,329,448	-	2,329,448	2,464,454
EXPENDITURE ON:					
Raising funds		72,534	-	72,534	81,437
Charitable activities	5	2,117,992	18,193	2,136,185	2,098,793
TOTAL EXPENDITURE	6	2,190,526	18,193	2,208,719	2,180,230
NET INCOME / (EXPENDITURE) BEFORE OTHER RECOGNISED GAINS AND LOSSES		138,922	(18,193)	120,729	284,224
NET MOVEMENT IN FUNDS		138,922	(18,193)	120,729	284,224
RECONCILIATION OF FUNDS:					
Total funds brought forward		1,320,760	45,663	1,366,423	1,082,199
TOTAL FUNDS CARRIED FORWARD		1,459,682	27,470	1,487,152	1,366,423

The notes on pages 13 to 27 form part of these financial statements.

THE HARBOUR CENTRE (PLYMOUTH)
(A COMPANY LIMITED BY GUARANTEE)
REGISTERED NUMBER: 01984863

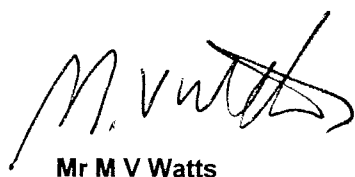
BALANCE SHEET
AS AT 31 MARCH 2019

	Note	£	2019 £	£	2018 £
FIXED ASSETS					
Tangible assets	9	971,524		967,292	
Investment property	10	484,833		484,833	
			<u>1,456,357</u>	<u></u>	<u>1,452,125</u>
Total tangible assets			<u>1,456,357</u>		<u>1,452,125</u>
CURRENT ASSETS					
Debtors	11	87,061		65,785	
Cash at bank and in hand		667,966		650,396	
		<u>755,027</u>		<u>716,181</u>	
CREDITORS: amounts falling due within one year	12	(265,776)		(321,095)	
NET CURRENT ASSETS			<u>489,251</u>		<u>395,086</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>1,945,608</u>		<u>1,847,211</u>
CREDITORS: amounts falling due after more than one year	13		<u>(458,456)</u>		<u>(480,788)</u>
NET ASSETS			<u>1,487,152</u>		<u>1,366,423</u>
CHARITY FUNDS					
Restricted funds	15		27,470		45,663
Unrestricted funds	15		1,459,682		1,320,760
TOTAL FUNDS			<u>1,487,152</u>		<u>1,366,423</u>

The company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on
signed on their behalf, by:

and



Mr M V Watts

The notes on pages 13 to 27 form part of these financial statements.

THE HARBOUR CENTRE (PLYMOUTH)
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2019

	Note	2019 £	2018 £
Cash flows from operating activities			
Net cash provided by operating activities	17	<u>61,589</u>	<u>333,698</u>
Cash flows from investing activities:			
Dividends, interest and rents from investments		23,834	13,858
Purchase of tangible fixed assets		<u>(39,335)</u>	<u>(15,759)</u>
Net cash used in investing activities		<u>(15,501)</u>	<u>(1,901)</u>
Cash flows from financing activities:			
Repayments of borrowings		<u>(28,518)</u>	<u>(34,704)</u>
Net cash used in financing activities		<u>(28,518)</u>	<u>(34,704)</u>
Change in cash and cash equivalents in the year		17,570	297,093
Cash and cash equivalents brought forward		<u>650,396</u>	<u>353,303</u>
Cash and cash equivalents carried forward	18	<u><u>667,966</u></u>	<u><u>650,396</u></u>

The notes on pages 13 to 27 form part of these financial statements.

THE HARBOUR CENTRE (PLYMOUTH)
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019

1. ACCOUNTING POLICIES

1.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Harbour Centre (Plymouth) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 COMPANY STATUS

The Charity is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

The Charity was incorporated in the United Kingdom. Details regarding the Charity's information can be seen on the charity information page.

1.3 FUND ACCOUNTING

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

1.4 INCOME

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019

1. ACCOUNTING POLICIES (continued)

1.5 EXPENDITURE

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

1.6 TANGIBLE FIXED ASSETS AND DEPRECIATION

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities incorporating income and expenditure account.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold property	-	50 years
Office equipment	-	5 years

1.7 INVESTMENT PROPERTY

Fixed asset investments and investment property are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless fair value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and shown in the heading 'Gains/(losses) on investments' in the Statement of financial activities incorporating income and expenditure account.

1.8 INTEREST RECEIVABLE

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the Bank.

1.9 DEBTORS

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019

1. ACCOUNTING POLICIES (continued)

1.10 CASH AT BANK AND IN HAND

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.11 LIABILITIES AND PROVISIONS

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.12 FINANCIAL INSTRUMENTS

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.13 PENSIONS

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

1.14 PROGRAMME RELATED INVESTMENTS

Programme related investments are made exclusively to further the charitable aims by funding specific activities or related tangible fixed assets of a third party which, in turn, contribute to the charity's own charitable purposes. Property that is let out in order to further charitable aims of the Charity as well as the lessor are classified as tangible fixed assets and are accounted for in accordance with the tangible fixed assets policy.

1.15 CRITICAL ACCOUNTING ESTIMATES AND AREAS OF JUDGEMENT

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions and areas of judgement:

The company makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. There are no estimates, assumptions and areas of judgement that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

THE HARBOUR CENTRE (PLYMOUTH)
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019

2. INVESTMENT INCOME

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
Rental income	95,878	-	95,878	95,295
Investment income	490	-	490	79
	<u>96,368</u>	<u>-</u>	<u>96,368</u>	<u>95,374</u>
Total 2018	<u>95,374</u>	<u>-</u>	<u>95,374</u>	

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
Core funding	1,869,650	-	1,869,650	1,890,593
Other funding	46,991	-	46,991	149,270
Sharp funding	168,855	-	168,855	178,185
Alcohol service for parents	127,350	-	127,350	127,350
Training courses	20,234	-	20,234	23,682
	<u>2,233,080</u>	<u>-</u>	<u>2,233,080</u>	<u>2,369,080</u>
Total 2018	<u>2,274,409</u>	<u>94,671</u>	<u>2,369,080</u>	

THE HARBOUR CENTRE (PLYMOUTH)
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FOR THE YEAR ENDED 31 MARCH 2019

4. DIRECT COSTS

	2019 £	2018 £
Payments to pharmacists under needle exchange scheme	18,671	15,874
Medical supplies and clinical waste collection	78,243	58,401
Drug screening	49,642	42,894
Leaflets and books	470	725
Travelling expenses	21,220	18,051
Property costs including rent and utilities	53,897	49,617
Office and communication costs	54,115	153,788
Human resources and payroll administrative costs	23,659	12,830
Staff training	9,938	8,239
Insurance including life assurance	9,908	10,281
Legal and professional	14,404	7,969
Miscellaneous	9,012	11,884
Marketing and fundraising	5,125	41,010
Interest payable	1,270	1,245
Wages and salaries	1,518,730	1,419,433
National insurance	123,060	121,042
Pension cost	64,063	62,121
Depreciation	35,101	19,176
Total	<u>2,090,528</u>	<u>2,054,580</u>

5. GOVERNANCE COSTS

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
Auditors' remuneration	6,600	-	6,600	6,400
Governance Auditors' non audit costs	2,220	-	2,220	2,120
Company secretarial and professional fees	1,284	-	1,284	1,599
Wages and salaries	33,569	-	33,569	32,119
Pension costs	1,985	-	1,985	1,976
	<u>45,658</u>	<u>-</u>	<u>45,658</u>	<u>44,214</u>

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NOTES TO THE FINANCIAL STATEMENTS
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6. ANALYSIS OF EXPENDITURE BY EXPENDITURE TYPE

	Staff costs 2019 £	Depreciation 2019 £	Other costs 2019 £	Total 2019 £	Total 2018 £
Expenditure on property investment management	-	-	72,534	72,534	81,437
COSTS OF RAISING FUNDS	-	-	72,534	72,534	81,437
Expenditure on charitable activities	1,705,853	35,101	349,573	2,090,527	2,054,579
Expenditure on governance	35,554	-	10,104	45,658	44,214
	<u>1,741,407</u>	<u>35,101</u>	<u>432,211</u>	<u>2,208,719</u>	<u>2,180,230</u>
Total 2018	<u>1,636,691</u>	<u>19,176</u>	<u>524,363</u>	<u>2,180,230</u>	

7. NET INCOME/(EXPENDITURE)

This is stated after charging:

	2019 £	2018 £
Depreciation of tangible fixed assets:		
- owned by the charity	35,101	23,710
Auditors' remuneration - audit	6,600	6,400
Auditors' remuneration - other services	2,220	2,120
	<u>43,921</u>	<u>32,230</u>

During the year, no Trustees received any remuneration (2018: £NIL).

During the year, no Trustees received any benefits in kind (2018: £NIL).

During the year, no Trustees received any reimbursement of expenses (2018: £NIL).

THE HARBOUR CENTRE (PLYMOUTH)
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019

8. STAFF COSTS

Staff costs were as follows:

	2019 £	2018 £
Wages and salaries	1,552,299	1,451,552
Social security costs	123,060	121,042
Other pension costs	66,048	64,097
	<u>1,741,407</u>	<u>1,636,691</u>

During the year, the aggregate of payments made for redundancy (both voluntary and compulsory) amounted to £51,966 (2018: £15,000). All payments made were contractual/statutory.

The average number of persons employed by the company during the year was as follows:

	2019 No.	2018 No.
Full-time	44	41
Part-time	26	25
	<u>70</u>	<u>66</u>

Average headcount expressed as a full time equivalent:

	2019 No.	2018 No.
Full-time	44	41
Part-time	19	18
	<u>63</u>	<u>59</u>

The number of higher paid employees was:

	2019 No.	2018 No.
In the band £60,001 - £70,000	1	1

All trustees and certain senior employees who have authority and responsibility for planning, directing and controlling the activities of the Charity are considered to be key management personnel as listed on page 1. Total remuneration in respect of these individuals is £74,725 (2018: £73,047).

THE HARBOUR CENTRE (PLYMOUTH)
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019

9. TANGIBLE FIXED ASSETS

	Freehold property £	Office equipment £	Total £
COST			
At 1 April 2018	1,385,717	105,044	1,490,761
Additions	-	39,333	39,333
At 31 March 2019	1,385,717	144,377	1,530,094
DEPRECIATION			
At 1 April 2018	445,543	77,926	523,469
Charge for the year	17,714	17,387	35,101
At 31 March 2019	463,257	95,313	558,570
NET BOOK VALUE			
At 31 March 2019	922,460	49,064	971,524
At 31 March 2018	940,174	27,118	967,292

A net book value amount of £495,000 (2018: £495,000) is included within freehold property which represents a building used as a programme related investment.

10. INVESTMENT PROPERTY

	Freehold investment property £
VALUATION	
At 1 April 2018 and 31 March 2019	484,833

The 2019 valuations were made by the Trustees, on an open market value for existing use basis.

Independent valuations were carried out in 2016 by Monk & Partners Chartered Surveyors, on an open market value for existing use basis. The Trustees believe these valuations continue to represent the fair value of the investment property.

11. DEBTORS

	2019 £	2018 £
Trade debtors	42,830	45,349
Other debtors	33,226	16,493
Prepayments and accrued income	11,005	3,943
	87,061	65,785

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019 £	2018 £
Bank loans and overdrafts	28,518	34,705
Trade creditors	18,546	12,740
Other taxation and social security	40,492	44,933
Other creditors	61,706	30,562
Accruals and deferred income	116,514	198,155
	<u>265,776</u>	<u>321,095</u>

DEFERRED INCOME

	£
Deferred income at 1 April 2018	154,510
Resources deferred during the year	22,385
Amounts released from previous years	(154,510)
Deferred income at 31 March 2019	<u>22,385</u>

Deferred income relates to grant funding received in advance.

The above balance for bank loans and overdrafts is secured against the Charity's freehold property.

Included within other creditors are funds held as custodian for other organisations.

In the year ended 31 March 2011, the Charity received funds of £84,000 for the Liver Disease Pilot Project, on behalf of Plymouth Hospitals NHS Trust. During that year machinery and equipment was purchased costing £27,100. During the 2011-12 financial year £23,450 was transferred to Harbour as a restricted fund to cover the costs of a Harbour employee working on the project. The remainder of the money (£33,450) was for the use of Plymouth Hospitals Trust to cover the cost of a nurse working on the project. During 2011-12, Plymouth Hospitals Trust used £20,216 for that purpose, and in 2012-13 used £127. £576 was spent in 2015-16. £3,150 was spent in 2017-18. This leaves £9,382 held as a balance on behalf of Plymouth Hospitals NHS Trust at 31 March 2019.

The project is designed to assist people who are suffering with liver disease. This activity is considered within the objects of the Charity as encapsulated in the mission statement:

"Harbour supports people to reduce the harm caused by drugs and alcohol by providing education, prevention, treatment and care services".

The Charity holds a further £11,041 on behalf of Plymouth Community Safety Partnership for funding initiatives in relation to reducing repeat violent offending where alcohol is a contributing factor.

The Charity maintains the cash in its bank account, and keeps a separate record of all transactions relating to the project. This ensures proper segregation of the monies from the Charity's own assets.

THE HARBOUR CENTRE (PLYMOUTH)
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019

13. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2019 £	2018 £
Bank loans	458,456	480,788

Included within the above are amounts falling due as follows:

	2019 £	2018 £
BETWEEN ONE AND TWO YEARS		
Bank loans	28,518	34,705
BETWEEN TWO AND FIVE YEARS		
Bank loans	85,554	104,115
OVER FIVE YEARS		
Bank loans	344,385	341,968

Creditors include amounts not wholly repayable within 5 years as follows:

	2019 £	2018 £
Repayable by instalments	344,385	341,968

The balance above is made up of two loans. Loan one is repayable over 60 months from drawdown at a fixed interest rate of 4.53% per annum. Loan two is repayable over 120 months from drawdown at a fixed interest rate of 5.56% per annum.

The above balance for bank loans and overdrafts is secured against the Charity's freehold and investment property

14. FINANCIAL INSTRUMENTS

	2019 £	2018 £
Financial assets measured at fair value through income and expenditure	667,966	650,396
Financial assets measured at amortised cost	64,673	61,842
	732,639	712,238
Financial liabilities measured at amortised cost	701,847	802,909

Financial assets measured at fair value through income and expenditure comprise of cash at bank.

Financial assets measured at amortised cost comprise of trade and other debtors.

Financial liabilities measured at amortised cost comprise of bank loans and overdrafts, trade and other creditors, accruals and other taxation and social security.

THE HARBOUR CENTRE (PLYMOUTH)
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019

15. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 April 2018 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2019 £
DESIGNATED FUNDS					
Fixed assets fund	451,799	-	(35,101)	67,855	484,553
Investment property	484,833	-	-	-	484,833
Sinking Fund	10,000	-	-	-	10,000
Complex Lives Tender Reorganisation	100,000	-	(58,851)	-	41,149
Business Development	91,000	-	-	-	91,000
	<u>1,137,632</u>	<u>-</u>	<u>(93,952)</u>	<u>67,855</u>	<u>1,111,535</u>
GENERAL FUNDS					
Charitable funds	153,928	2,233,571	(2,024,040)	(67,855)	295,604
Investment Property	29,200	95,877	(72,534)	-	52,543
	<u>183,128</u>	<u>2,329,448</u>	<u>(2,096,574)</u>	<u>(67,855)</u>	<u>348,147</u>
Total Unrestricted funds	<u>1,320,760</u>	<u>2,329,448</u>	<u>(2,190,526)</u>	<u>-</u>	<u>1,459,682</u>
RESTRICTED FUNDS					
Ending Gang Violence	5,496	-	(5,496)	-	-
Safer Plymouth	5,496	-	(5,047)	-	449
Naloxone	34,671	-	(7,650)	-	27,021
	<u>45,663</u>	<u>-</u>	<u>(18,193)</u>	<u>-</u>	<u>27,470</u>
Total of funds	<u>1,366,423</u>	<u>2,329,448</u>	<u>(2,208,719)</u>	<u>-</u>	<u>1,487,152</u>

DESIGNATED FUNDS

Fixed assets/Investment property

In previous years, Charity funds have been used to purchase the premises at Ermington Terrace and other fixed assets that are shown in the Statement of Financial Position. The cost of these assets is charged against income over their useful life. The income is therefore not available to spend immediately. Hence, an amount equal to the net book value of fixed assets and investment properties, after deduction of mortgage creditors has been designated. A transfer has been made to represent loan repayments and capital purchases in the year.

Sinking Fund

Fund set aside for the maintenance of property.

Complex Lives Tender Reorganisation

This represents funds set aside for potential reorganisation costs as a result of the Complex Lives Tender.

THE HARBOUR CENTRE (PLYMOUTH)
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019

15. STATEMENT OF FUNDS (continued)

Business Development

This represent funds for training, consultancy and social enterprise activities.

RESTRICTED FUNDS

Ending Gang Violence

This fund represents income received from the Home Office as part of the Ending Gang Violence and Exploitation programme. This is to deliver a partnership of substance misuse organisations and sexual exploitation services working across Devon and Cornwall in order to provide support to adults and young people with complex needs including substance misuse and mental health.

Safer Plymouth

This fund represents income received from Plymouth City Council in relation to the Community Safety Partnership for Plymouth. The main purpose of the service is to develop a strategic approach to the way in which Safer Plymouth and its partners raise awareness of key priorities and communicate with the public and other professionals.

Naloxone

Funding received to provide Naloxone to users.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019

15. STATEMENT OF FUNDS (continued)

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 April 2017 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2018 £
DESIGNATED FUNDS					
Fixed assets fund	425,046	-	(23,710)	50,463	451,799
Investment property	484,833	-	-	-	484,833
Sinking Fund	-	-	-	10,000	10,000
Complex Lives Tender Reorganisation	-	-	-	100,000	100,000
Business Development	-	-	-	91,000	91,000
	<u>909,879</u>	<u>-</u>	<u>(23,710)</u>	<u>251,463</u>	<u>1,137,632</u>
GENERAL FUNDS					
Charitable funds	143,120	2,274,488	(2,026,075)	(237,605)	153,928
Investment Property	29,200	95,295	(81,437)	(13,858)	29,200
Total Unrestricted funds	<u>1,082,199</u>	<u>2,369,783</u>	<u>(2,131,222)</u>	<u>-</u>	<u>1,320,760</u>
RESTRICTED FUNDS					
Ending Gang Violence	-	30,000	(24,504)	-	5,496
Safer Plymouth	-	30,000	(24,504)	-	5,496
Naloxone	-	34,671	-	-	34,671
	<u>-</u>	<u>94,671</u>	<u>(49,008)</u>	<u>-</u>	<u>45,663</u>
Total of funds	<u>1,082,199</u>	<u>2,464,454</u>	<u>(2,180,230)</u>	<u>-</u>	<u>1,366,423</u>

SUMMARY OF FUNDS - CURRENT YEAR

	Balance at 1 April 2018 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2019 £
Designated funds	1,137,632	-	(93,952)	67,855	1,111,535
General funds	183,128	2,329,448	(2,096,574)	(67,855)	348,147
	<u>1,320,760</u>	<u>2,329,448</u>	<u>(2,190,526)</u>	<u>-</u>	<u>1,459,682</u>
Restricted funds	45,663	-	(18,193)	-	27,470
	<u>1,366,423</u>	<u>2,329,448</u>	<u>(2,208,719)</u>	<u>-</u>	<u>1,487,152</u>

THE HARBOUR CENTRE (PLYMOUTH)
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019

15. STATEMENT OF FUNDS (continued)

SUMMARY OF FUNDS - PRIOR YEAR

	Balance at 1 April 2017 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2018 £
Designated funds	909,879	-	(23,710)	251,463	1,137,632
General funds	172,320	2,369,783	(2,107,512)	(251,463)	183,128
	<u>1,082,199</u>	<u>2,369,783</u>	<u>(2,131,222)</u>	<u>-</u>	<u>1,320,760</u>
Restricted funds	-	94,671	(49,008)	-	45,663
	<u>1,082,199</u>	<u>2,464,454</u>	<u>(2,180,230)</u>	<u>-</u>	<u>1,366,423</u>

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £
Tangible fixed assets	971,524	-	971,524
Investment property	484,833	-	484,833
Current assets	727,557	27,470	755,027
Creditors due within one year	(265,776)	-	(265,776)
Creditors due in more than one year	(458,456)	-	(458,456)
	<u>1,459,682</u>	<u>27,470</u>	<u>1,487,152</u>

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	Unrestricted funds 2018 £	Restricted funds 2018 £	Total funds 2018 £
Tangible fixed assets	967,292	-	967,292
Investment property	484,833	-	484,833
Current assets	670,518	45,663	716,181
Creditors due within one year	(321,095)	-	(321,095)
Creditors due in more than one year	(480,788)	-	(480,788)
	<u>1,320,760</u>	<u>45,663</u>	<u>1,366,423</u>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019

17. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2019 £	2018 £
Net income for the year (as per Statement of Financial Activities)	120,729	284,224
Adjustment for:		
Depreciation charges	35,101	23,710
Dividends, interest and rents from investments	(23,834)	(13,858)
Decrease in debtors	1,112	133,704
Decrease in creditors	(71,519)	(94,082)
Net cash provided by operating activities	61,589	333,698

18. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2019 £	2018 £
Cash in hand	667,966	650,396
Total	667,966	650,396

19. PENSION COMMITMENTS

The company operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £66,048 (2018: £64,097). Contributions totalling £19,144 (2018: £8,449) were payable to the fund at the balance sheet date and are included in creditors.

20. RELATED PARTY TRANSACTIONS

During the year, sales were made to The Eddystone Trust totalling £320 (2018: £578). £nil (2018: £nil) of this amount was outstanding at the year end and is included within trade debtors. Amanda Clements, a trustee, is a trustee of The Eddystone Trust.

During the year, purchases were made from Livewell Southwest CIC totalling £60 (2018: £50) all of which has been paid by the year end. Morris Watts, a trustee, is a director of Livewell Southwest CIC.

During the year, sales were made to Improving Lives Plymouth totalling £nil (2018: £300) all of which has been paid by the year end. Jeremy Pritchard, a trustee, is a director of Improving Lives Plymouth.

During the year, purchases were made from YJW Change Management totalling £398 (2018: £nil) all of which has been paid by the year end. Jane Yeates, a trustee, is a partner of YJW Change Management.

21. CONTROLLING PARTY

The Charity is controlled by the Trustees.

