

Registered Company number  
SC227133

Charity number  
SC022925

**Alcohol and Drugs Support South West Scotland**  
*(a charitable company limited by guarantee)*

Report and Financial Statements

31 March 2020

**Alcohol and Drugs Support South West Scotland  
Report and accounts  
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## **Alcohol and Drugs Support South West Scotland Company Information**

### **Registered company number**

SC227133

### **Scottish charity number**

SC022925

### **Directors**

Mr Syd Barry

Mrs Mhairi Ross

Ms Karen Irving

### **Secretary and Chief Executive**

Angela Roberts

### **Independent Examiners**

Lowland Accountancy Ltd

107 Irish Street

Dumfries

DG1 2NP

### **Bankers**

CAF Bank Ltd

25 Kings Hill Avenue

Kings Hill

West Mailing

Kent

ME19 4JQ

### **Solicitors**

John Henderson & Sons LLP

8 Bank Street

Dumfries

DG1 2NS

### **Registered office**

107 Irish Street

Dumfries

DG1 2NP

## **Alcohol and Drugs Support South West Scotland Directors' Report**

The directors have pleasure in presenting their report and the financial statements of the charity for the year ended 31 March 2020.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the charity's Memorandum and Articles of Association, applicable law and the requirements of 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) issued in October 2019.

### **Objectives and activity**

The company's main objects are to work with people who feel they might be in difficulty because of alcohol, drugs or gambling problems. The only activity of the charity is to support those with alcohol, drug or gambling issues, this is achieved by providing a wide range of services and managing various projects.

### **Achievements and performance**

The Company has continued to provide various types of recovery services across Dumfries and Galloway. Fuller details of its various projects are provided in its Annual Report.

Notwithstanding the current COVID 19 pandemic situation, there have been many positive developments at ADS over the last 12 months, including:

#### Core Service

Alcohol and drugs services have continued as noted below. The Charity has continued to be a recognised Partner of the Local Alcohol and Drugs Partnership [ADP] working actively in the ADP Partners Group.

#### Talking Therapies

Following a tendering exercise which featured co-production for the first time, ADS successfully retained its Talking Therapies contract with the local Alcohol and Drugs Partnership. July 2019 saw the launch of the new service, with new elements introduced such as webcam counselling.

In order to deliver an ethical and professional webcam counselling service, staff commenced diploma level training, and most staff had successfully completed this by March 2020.

The Charity continued to provide a counselling service for problem gamblers in conjunction with the national charity Gamcare. Referrals were up slightly this year and over 100 appointments were offered to individuals across the region. ADS will continue to work with Gamcare to raise the profile of this service both locally and nationally.

#### AXS Recovery Fund

The AXS Recovery Fund is managed by the organisation on behalf of the Dumfries and Galloway Alcohol and Drugs Partnership (ADP). In addition to supporting individual applicants with their recovery, the AXS Recovery Fund supports group applications.

#### Housing Support Service

This year has seen a slight increase in referrals by 5%. Although ADS is utilising a different system with recording "distance travelled" by individual service users, the Charity is delighted with the positive changes in outcomes which have been achieved in this year, given the presentation and challenges (homelessness and problematic substance use) of the people it supports.

## **Alcohol and Drugs Support South West Scotland Directors' Report**

### TLC Cafes and Cooking in the Community

The Charity was delighted to receive further financial support in 2019 from the local authority's Participatory Budgeting exercise, funded by the Anti-Poverty Strategy. An offshoot of the TLC Cafés, "Cooking in the Community: Taste it, Love it, Cook It" sought to further support people in the Stewartry who were finding it difficult to make ends meet.

The three TLC Cafes - Castle Douglas, Dalbeattie and Kirkcudbright, became financially independent from ADS in 2019, but ADS retains a strong relationship with the cafes and support their ethos of supporting their communities.

### Being There Family Support Service

December 2019 saw ADS be awarded a new contract for a regionwide Family Support Service, which would provide one-to-one and group support for people affected by a family member's alcohol or drug use.

Following a successful recruitment campaign, four candidates were expected to take up roles as Family Support Workers with ADS in April 2020. As with many other areas of life, the launch of this new service was postponed. ADS hopes to launch in August 2020, and although ways of working will have changed, it is hoped the same outcomes will be achieved.

### **Financial Review**

The overall financial position is satisfactory. There was a surplus for the year of £57,616 compared to a deficit of £38,785 in the previous year. Total unrestricted and restricted closing reserves are £283,123.

### **Principal funding sources**

The main sources of funds are contracts related to the provision of specific services. The principal funders are Dumfries & Galloway Council, Dumfries & Galloway Health Board and the Big Lottery Fund. Generous support is also provided by other benefactors.

### **Reserves policy**

The general fund represents the unrestricted funds arising from past operating results. In the light of uncertainty in relation to future levels of funding from public funds the Directors feel that it is prudent to aim to have reserves equivalent to around 6 month's expenditure in order to safeguard the future provision of services.

### **Plans for future periods**

The organisation continues to contribute to the development of Recovery Orientated Systems of Care [ROSC] and to meaningfully involve the people they support in the development and delivery of services. The organisation will continue to tender for contracts and seek funding to support the work it does, helping people in recovery from alcohol, drugs and gambling problems.

We will in 2020 face new challenges in our personal and professional lives, and hope that our colleagues, family and friends keep well and stay safe.

## **Alcohol and Drugs Support South West Scotland Directors' Report**

### **Reference and administrative details**

|                        |   |
|------------------------|---|
| Charity number:        | SC022925  |
| Company number:        | SC227133  |
| Registered office:     | 107 Irish Street, Dumfries, DG1 2NP                           |
| Principal office:      | 225 King Street. Castle Douglas, DG7 1DT                      |
| Independent Examiners: | Lowland Accountancy, CA<br>107 Irish Street, Dumfries DG1 2NP |

### **Directors**

The following persons served as Directors during the year:

Mr Syd Barry  
Mrs Mhairi Ross  
Ms Karen Irving

### **Structure, Governance and Management**

#### **Governing document**

The organisation is a charitable company limited by guarantee, incorporated on 18 January 2002. 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 the members are required to contribute an amount not exceeding £1 each.

#### **Appointment of directors**

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Board of Directors. One third of the directors retire by rotation at each annual general meeting, the longest serving retiring first. Retiring directors are eligible for re-election.

#### **Director induction and training**

The Directors keep the necessary skill requirements of Board Members under review.

The overall duty of each member is to ensure that the company operates in a manner which enables it to fulfil its objectives as efficiently as possible. In particular they should:

- ensure that the company complies with its founding Articles, charity law and other relevant legislation
- contribute actively to the board's role in giving clear strategic advice to the company
- setting overall policy, defining goals, setting targets and evaluating performance
- safeguard the good name and values of the company
- ensure the company's financial stability
- appoint the Chief Executive and monitor her performance

#### **Organisation**

The Board meets regularly during the year to carry out its functions and receive reports from the Chief Executive. At these meetings the board agree the broad strategy and areas of activity for the company. The Chief Executive, supported by the Senior Leadership Team, manages the day-to-day operations of the company and is responsible for ensuring that the charity delivers the services specified and that key performance indicators are adhered to.

## **Alcohol and Drugs Support South West Scotland Directors' Report**

### **Risk management**

The Chief Executive in consultation with the Board of Directors keeps the major risks to which the charity is exposed under regular review. The Risk Management strategy outlines potential risks, potential impacts and steps taken to mitigate the risk across governance, operations, finance, environment and compliance. Formal health and safety reports are now included for discussion by the Board of Directors at regular meetings. The charity has an Internal Financial Controls Policy in place. Investments have been made in relatively low risk fixed rate bonds and short term deposits from the major financial institutions.

### **Statement of Trustees' Responsibilities**

The trustees (who are also directors of Alcohol and Drug Support South West Scotland for the purposes of company law) are responsible for preparing the Annual 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. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (Financial Reporting Standard 102 and applicable law). Under company law the directors 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 charity for that period.

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 (2019)(FRS102);
- 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 Charity will continue in operation.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the accounts comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution. The directors are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The trustees are responsible for the maintenance of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

## **Alcohol and Drugs Support South West Scotland Directors' Report**

### **Disclosure of information to the Independent Examiner**

Each person who was a director at the time this report was approved confirms that:

- so far as they are aware, there is no relevant information of which the company's Independent Examiner is unaware; and
- they have taken all the steps that they ought to have taken as a director in order to make themselves aware of any relevant information and to establish that the company's Independent Examiner is aware of that information.

### **Small company provisions**

The report of the directors has been prepared taking advantage of the small companies exemption of section 415A of the Companies Act 2006.

This report was approved by the board on 28 September 2020 and signed by its order.



Angela Roberts  
Secretary



## **Alcohol and Drugs Support South West Scotland**

### **Independent examiner's report to the members on the unaudited Financial Statements of to the Trustees and members of Alcohol and Drugs Support South West Scotland**

I report on the accounts of Alcohol and Drugs Support South West Scotland (the charitable company) for the year ended 31st March 2020 set on pages 8 to 22.

#### **Respective responsibilities of directors and examiner**

The charity's directors (who also act as trustees for the charitable activities of Alcohol and Drugs Support South West Scotland) are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

#### **Basis of independent examiner's statement**

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

#### **Independent examiner's statement**

In the course of 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 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
  - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations

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.



**Robin S. J. Wishart, LLB BCom CA**  
*for and on behalf of*  
Lowland Accountancy Ltd  
Chartered Accountants  
28 September 2020

107 Irish Street  
Dumfries  
DG1 2NP

**Alcohol and Drugs Support South West Scotland**  
**Statement of financial activities**  
**(including income and expenditure account)**  
**for the year ended 31 March 2020**

|  | Notes | Unrestricted Funds | Restricted Funds | Total Funds 2020<br>£ | 2019<br>£        |
|--|-------|--------------------|------------------|-----------------------|------------------|
| <b>Income from:</b>                          |       |                    |                  |                       |                  |
| Donations and legacies                       | 2     | 2,008              | -                | 2,008                 | 3,290            |
| Charitable activities                        | 3     | 44,177             | 403,400          | 447,577               | 394,891          |
| Investments                                  | 4     | 262                | -                | 262                   | 224              |
| <b>Total income</b>                          |       | <u>46,447</u>      | <u>403,400</u>   | <u>449,847</u>        | <u>398,405</u>   |
| <b>Expenditure on:</b>                       |       |                    |                  |                       |                  |
| <b>Charitable activities</b>                 |       |                    |                  |                       |                  |
| Grants returned                              |       | -                  | -                | -                     | (15,000)         |
| Operation of activities                      |       | (93,049)           | (291,092)        | (384,141)             | (414,043)        |
| Governance costs                             |       | (8,090)            | -                | (8,090)               | (8,147)          |
| <b>Total expenditure</b>                     | 5     | <u>(101,139)</u>   | <u>(291,092)</u> | <u>(392,231)</u>      | <u>(437,190)</u> |
| <b>Net income/(expenditure) for the year</b> | 6     | <u>(54,692)</u>    | <u>112,308</u>   | <u>57,616</u>         | <u>(38,785)</u>  |
| Transfers between funds                      | 15    | 55,000             | (55,000)         | -                     | -                |
| <b>Net movement in funds</b>                 |       | <u>308</u>         | <u>57,308</u>    | <u>57,616</u>         | <u>(38,785)</u>  |
| <b>Reconciliation of funds:</b>              |       |                    |                  |                       |                  |
| Total funds brought forward                  |       | 192,300            | 33,207           | 225,507               | 264,292          |
| <b>Total funds carried forward</b>           |       | <u>£192,608</u>    | <u>£90,515</u>   | <u>£283,123</u>       | <u>£225,507</u>  |

The Statement of Financial Activities includes all gains and losses in the year

All of the above amounts relate to continuing activities

The prior year Statement of Financial Activities is provided in note 17

The notes on pages 11 to 22 form part of these financial statements

**Alcohol and Drugs Support South West Scotland**  
Company number SC158165

**Balance Sheet**  
**as at 31 March 2020**

|   | Notes | 2020<br>£       | 2019<br>£       |
|---|-------|-----------------|-----------------|
| <b>Fixed assets</b>                                   |       |                 |                 |
| Tangible assets                                       | 9     | 3,835           | 5,115           |
| <b>Current assets</b>                                 |       |                 |                 |
| Debtors   | 10    | 2,074           | 2,557           |
| Cash at bank and in hand                              |       | 292,056         | 235,130         |
|   |       | <u>294,130</u>  | <u>237,687</u>  |
| <b>Creditors: amounts falling due within one year</b> | 11    | (14,842)        | (17,295)        |
| <b>Net current assets</b>                             |       | <u>279,288</u>  | <u>220,392</u>  |
| <b>Net assets</b>                                     |       | <u>£283,123</u> | <u>£225,507</u> |
| <b>The funds of the charity</b>                       |       |                 |                 |
| Restricted income funds                               | 13    | 90,515          | 33,207          |
| Unrestricted income funds                             | 14    | 192,608         | 192,300         |
| <b>Total charity funds</b>                            |       | <u>£283,123</u> | <u>£225,507</u> |

For the year ending 31 March 2020, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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 Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.



Mrs Mhairi Ross  
Director  
Approved by the board on 28 September 2020

The notes on pages 11 to 22 form part of these financial statements

**Alcohol and Drugs Support South West Scotland  
Statement of Cash Flows  
for the year ended 31 March 2020**

|  | <b>2020</b>    | <b>2019</b>     |
|--|----------------|-----------------|
|  | <b>£</b>       | <b>£</b>        |
| <b>Operating activities</b>                      |                |                 |
| Net Income/(expenditure) for the financial year  | 57,616         | (38,785)        |
| Adjustments for:                                 |                |                 |
| Interest receivable                              | (262)          | (224)           |
| Depreciation                                     | 1,280          | 1,710           |
| Decrease in debtors                              | 483            | 816             |
| Decrease in creditors                            | (2,453)        | (3,345)         |
|  | <u>56,664</u>  | <u>(39,828)</u> |
| Interest received                                | 262            | 224             |
| Cash generated by/(used in) operating activities | <u>56,926</u>  | <u>(39,604)</u> |
| <b>Net cash generated/(used)</b>                 |                |                 |
| Cash generated by/(used in) operating activities | 56,926         | (39,604)        |
| Net cash generated/(used)                        | <u>56,926</u>  | <u>(39,604)</u> |
| Cash and cash equivalents at 1 April             | <u>235,130</u> | <u>274,734</u>  |
| Cash and cash equivalents at 31 March            | <u>292,056</u> | <u>235,130</u>  |
| Cash and cash equivalents comprise:              |                |                 |
| Cash at bank and in hand                         | <u>292,056</u> | <u>235,130</u>  |

**Alcohol and Drugs Support South West Scotland  
Notes to the Financial Statements  
for the year ended 31 March 2020**

**1 Summary of significant accounting policies**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

***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 United Kingdom and Republic of Ireland (FRS102) (issued in October 2019) and the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006.

The charity constitutes a public benefit entity as defined by FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £1.

***Fund accounting***

Unrestricted funds are available for use at the discretion of the directors in furtherance of the general objectives of the charitable company.

Designated funds are unrestricted funds earmarked by the directors for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are subject to restrictions on their expenditure imposed by the donors or which have been raised by the charity for particular purposes. The cost 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.

***Income recognition***

All income is included in the Statement of Financial Activities when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received. The following specific policies are applied to particular categories of income:

Income from grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

For donations to be recognised the charity will have been notified of the amounts and settlement date, often in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Investment income is included when receivable.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS102).

**Alcohol and Drugs Support South West Scotland  
Notes to the Financial Statements  
for the year ended 31 March 2020**

***Expenditure recognition***

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

***Support and governance costs***

Support costs are those functions that assist the work of the charitable company but do not directly represent charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the activities of the charitable company.

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory audit, independent examination of accounts and costs relating to board meetings.

As there is only one activity of the charity all support and governance costs relate to this.

***Income from trading activities***

Income from trading activities is measured at the fair value of the consideration received or receivable, net of discounts. Income from trading includes revenue earned from the sale of promotional merchandise and from the rendering of non-charitable services. Income from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Income from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

***Tangible fixed assets and depreciation***

All fixed assets are recorded at cost less accumulated depreciation.

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Motor vehicles: 20% on the reducing balance

Short life assets costing less than £2,500 are fully charged as expenditure in the year of acquisition.

***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

**Alcohol and Drugs Support South West Scotland  
Notes to the Financial Statements  
for the year ended 31 March 2020**

***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

***Operating Lease***

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

***Financial instruments***

The charitable 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.

***Pensions***

The charitable company operates a defined contribution pension scheme for the benefit of its employees. The assets of the scheme are held separately from those of the charity. The annual contributions payable are charged to the statement of financial activities.

***Going concern***

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**2 Income from donations and legacies**

|                            | <b>Unrestricted<br/>Funds</b> | <b>Restricted<br/>Funds</b> | <b>Total<br/>Funds<br/>2020</b> | <b>Total<br/>Funds<br/>2019</b> |
|----------------------------|-------------------------------|-----------------------------|---------------------------------|---------------------------------|
|                            | <b>£</b>                      | <b>£</b>                    | <b>£</b>                        | <b>£</b>                        |
| Other grants and donations | 2,008                         | -                           | 2,008                           | 3,290                           |

Of the income from donations and legacies in 2019 £1,996 was unrestricted and £1,294 was restricted.

**Alcohol and Drugs Support South West Scotland  
Notes to the Financial Statements  
for the year ended 31 March 2020**

**3 Income from charitable activities**

|   | Unrestricted<br>Funds | Restricted<br>Funds | Total<br>Funds<br>2020 | Total<br>Funds<br>2019 |
|---|-----------------------|---------------------|------------------------|------------------------|
|   | £                     | £                   | £                      | £                      |
| <i>provided by government and other charities</i> |                       |                     |                        |                        |
| Dumfries & Galloway Council                       | 44,177                | -                   | 44,177                 | 42,732                 |
| Dumfries & Galloway Council                       |                       |                     |                        |                        |
| Home Support                                      | -                     | 160,000             | 160,000                | 160,000                |
| TLC Café  | -                     | 11,000              | 11,000                 | 17,737                 |
| Big Lottery                                       |                       |                     |                        |                        |
| TLC Café  | -                     | 2,850               | 2,850                  | -                      |
| Revival   | -                     | -                   | -                      | 29,722                 |
| NHS Dumfries and Galloway                         | -                     | -                   | -                      | 500                    |
| Talking therapies                                 | -                     | 152,300             | 152,300                | 144,200                |
| AXS   | -                     | 50,000              | 50,000                 | -                      |
| Family Support                                    | -                     | 27,250              | 27,250                 | -                      |
|   | 44,177                | 403,400             | 447,577                | 394,891                |
| <b>Total income from charitable activities</b>    | <u>44,177</u>         | <u>403,400</u>      | <u>447,577</u>         | <u>394,891</u>         |

Of the income from charitable activities in 2019 £43,232 was unrestricted and £351,659 was restricted

**4 Investment income**

|               | 2020       | 2019       |
|---------------|------------|------------|
|               | £          | £          |
| Bank interest | <u>262</u> | <u>224</u> |

All investment income in both 2020 and 2019 is unrestricted



**Alcohol and Drugs Support South West Scotland**  
**Notes to the Financial Statements**  
**for the year ended 31 March 2020**

**5 Expenditure on charitable activities**

|   | Unrestricted<br>Funds | Restricted<br>Funds | Total<br>Funds<br>2020 | Total<br>Funds<br>2019 |
|---|-----------------------|---------------------|------------------------|------------------------|
|   | £                     | £                   | £                      | £                      |
| <b>Grants returned</b>                              |                       |                     |                        |                        |
| Grant for purchase of minibus                       | -                     | -                   | -                      | 15,000                 |
| <b>Direct costs</b>                                 |                       |                     |                        |                        |
| Employee costs                                      | -                     | 252,301             | 252,301                | 259,436                |
| Travel and subsistence                              | 673                   | 11,642              | 12,315                 | 14,131                 |
| Volunteer costs                                     | -                     | -                   | -                      | 2,101                  |
| AXS payments  | -                     | 1,498               | 1,498                  | 1,111                  |
| Other direct costs                                  | 309                   | 2,576               | 2,885                  | 2,826                  |
| Total direct costs                                  | 982                   | 268,017             | 268,999                | 279,605                |
| <b>Support costs</b>                                |                       |                     |                        |                        |
| Employee costs                                      | 48,931                | -                   | 48,931                 | 78,659                 |
| Premises  | 23,881                | 1,085               | 24,966                 | 25,795                 |
| Repairs and equipment                               | 5,271                 | 9,777               | 15,048                 | 8,464                  |
| Professional fees                                   | 1,564                 | 1,759               | 3,323                  | 2,013                  |
| Depreciation  | -                     | 1,280               | 1,280                  | 1,710                  |
| General administrative expenses                     | 12,420                | 9,174               | 21,594                 | 17,797                 |
|   | 92,067                | 23,075              | 115,142                | 134,438                |
| <b>Total expenditure on operation of activities</b> | 93,049                | 291,092             | 384,141                | 414,043                |
| <b>Governance costs</b>                             |                       |                     |                        |                        |
| Audit fees  | -                     | -                   | -                      | 240                    |
| Independent Examination fee                         | 2,000                 | -                   | 2,000                  | 1,800                  |
| Accountancy fees                                    | 6,000                 | -                   | 6,000                  | 6,000                  |
| Committee expenses                                  | 90                    | -                   | 90                     | 107                    |
| Total governance costs                              | 8,090                 | -                   | 8,090                  | 8,147                  |
| Total support costs                                 | 100,157               | 23,075              | 123,232                | 142,585                |
| <b>Total expenditure on charitable activities</b>   | 101,139               | 291,092             | 392,231                | 437,190                |

Of the total expenditure on charitable activities in 2019 £111,208 was unrestricted and £325,982 was restricted.

**Alcohol and Drugs Support South West Scotland  
Notes to the Financial Statements  
for the year ended 31 March 2020**

|  |               |               |
|--|---------------|---------------|
| <b>6 Net income/(expenditure) for the year</b>         | <b>2020</b>   | <b>2019</b>   |
|  | £             | £             |
| This is stated after charging:                         |               |               |
| Depreciation of owned fixed assets                     | 1,280         | 1,710         |
| Auditors' remuneration for audit services              | -             | 240           |
| Independent Examination fee                            | 2,000         | 1,800         |
| Independent examiner's remuneration for other services | 6,000         | 6,000         |
| Key management personnel remuneration                  | 39,908        | 39,551        |
|  | <u>39,908</u> | <u>39,551</u> |

|                       |                |                |
|-----------------------|----------------|----------------|
| <b>7 Staff costs</b>  | <b>2020</b>    | <b>2019</b>    |
|                       | £              | £              |
| Wages and salaries    | 266,807        | 303,239        |
| Social security costs | 18,861         | 19,413         |
| Other pension costs   | 15,564         | 15,443         |
|                       | <u>301,232</u> | <u>338,095</u> |

No employees received emoluments of more than £60,000 during the year (2019 - nil)

|  |               |               |
|--|---------------|---------------|
| <b>Average number of employees during the year</b> | <b>Number</b> | <b>Number</b> |
| Project workers                                    | 10            | 11            |
| Administrative staff                               | 1             | 2             |
| Management staff                                   | 1             | 1             |
|  | <u>12</u>     | <u>14</u>     |

**8 Taxation**

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

|                                |                      |
|--------------------------------|----------------------|
| <b>9 Tangible fixed assets</b> | <b>Motor vehicle</b> |
|                                | <i>At cost</i>       |
|                                | £                    |
| <b>Cost or valuation</b>       |                      |
| At 1 April 2019                | <u>16,195</u>        |
| At 31 March 2020               | <u>16,195</u>        |
| <b>Depreciation</b>            |                      |
| At 1 April 2019                | 11,080               |
| Charge for the year            | 1,280                |
| At 31 March 2020               | <u>12,360</u>        |
| <b>Carrying amount</b>         |                      |
| At 31 March 2020               | <u>3,835</u>         |
| At 31 March 2019               | <u>5,115</u>         |

**Alcohol and Drugs Support South West Scotland**  
**Notes to the Financial Statements**  
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|  |                |                  |                |
|--|----------------|------------------|----------------|
| <b>10 Debtors</b>  |                | <b>2020</b>      | <b>2019</b>    |
|  |                | £                | £              |
| Prepayments and accrued income                           |                | <u>2,074</u>     | <u>2,557</u>   |
| <b>11 Creditors: amounts falling due within one year</b> |                | <b>2020</b>      | <b>2019</b>    |
|  |                | £                | £              |
| Other taxes and social security costs                    |                | 5,623            | 5,456          |
| Other creditors  |                | 7,219            | 10,039         |
| Accruals and deferred income                             |                | <u>2,000</u>     | <u>1,800</u>   |
|  |                | <u>14,842</u>    | <u>17,295</u>  |
| <b>12 Net debt reconciliation</b>                        | <b>B/fwd</b>   | <b>Cashflows</b> | <b>C/fwd</b>   |
|  | £              | £                | £              |
| Cash at bank and in hand                                 | <u>235,130</u> | <u>56,926</u>    | <u>292,056</u> |
| <b><i>Prior year net debt reconciliation</i></b>         |                |                  |                |
| Cash at bank and in hand                                 | <u>274,734</u> | <u>(39,604)</u>  | <u>235,130</u> |

**Alcohol and Drugs Support South West Scotland  
Notes to the Financial Statements  
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**13 Restricted income funds**

|                   | <b>B/fwd</b>  | <b>Income</b>  | <b>Expenditure</b> | <b>Transfers</b> | <b>C/fwd</b>  |
|-------------------|---------------|----------------|--------------------|------------------|---------------|
|                   | <b>£</b>      | <b>£</b>       | <b>£</b>           | <b>£</b>         | <b>£</b>      |
| TLC Café          | 5,861         | 13,850         | (17,285)           | -                | 2,426         |
| Talking therapies | 13,725        | 152,300        | (131,860)          | (25,000)         | 9,165         |
| AXS               | 1,497         | 50,000         | (1,497)            | (5,000)          | 45,000        |
| Home Support      | 12,124        | 160,000        | (138,988)          | (25,000)         | 8,136         |
| Family Support    | -             | 27,250         | (1,462)            | -                | 25,788        |
|                   | <u>33,207</u> | <u>403,400</u> | <u>(291,092)</u>   | <u>(55,000)</u>  | <u>90,515</u> |

***Prior year restricted income funds***

|                   |               |                |                  |                 |               |
|-------------------|---------------|----------------|------------------|-----------------|---------------|
| Gardening project | (3,616)       | -              | (906)            | 4,522           | -             |
| TLC Café          | -             | 18,831         | (10,970)         | (2,000)         | 5,861         |
| Talking therapies | 22,114        | 144,200        | (117,589)        | (35,000)        | 13,725        |
| Revival           | 16,431        | 29,922         | (45,972)         | (381)           | -             |
| Revival Group     | 13,441        | -              | (15,288)         | 1,847           | -             |
| AXS               | 2,608         | -              | (1,111)          | -               | 1,497         |
| Home Support      | 11,270        | 160,000        | (134,146)        | (25,000)        | 12,124        |
|                   | <u>62,248</u> | <u>352,953</u> | <u>(325,982)</u> | <u>(56,012)</u> | <u>33,207</u> |

**Purposes of funds**

TLC Café

The TLC Café provides community social support.

Talking therapies

Specialist alcohol and drugs counselling services are provided across Dumfries and Galloway.

AXS

The AXS Fund is managed by the Company on behalf of the Dumfries and Galloway Alcohol and Drugs partnership (ADP). AXS helps support recovering drug and alcohol users in their rehabilitation, by directly purchasing goods and services that would be impossible to fund from other sources.

Home Support

A specialist housing support service to homeless people with substance misuse issues.

Family Support

The Being There Family Support service provides one-to-one and group support for people affected by a family member's alcohol or drug use

**Alcohol and Drugs Support South West Scotland  
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Gardening project

A community garden funded by Dumfries and Galloway Council which gave opportunities for service users to fill their time with productive activity, and thus aid recovery.

Revival

Revival Mentoring Service was funded by BIG Lottery and ADS reserves. Services offered included support from trained volunteer mentors, social and peer groups and a Life Development Programme.

Revival Group

A spin-off from the main Revival mentoring service, Revival groups delivered a diverse range of social activities for our service users, including cultural and leisure trips. Service users themselves undertook fundraising activities to support these outings, including table top sales and pop-up charity shops.

**14 Unrestricted income funds**

|   | <b>B/fwd<br/>£</b> | <b>Income<br/>£</b> | <b>Expenditure<br/>£</b> | <b>Transfers<br/>£</b> | <b>C/fwd<br/>£</b> |
|---|--------------------|---------------------|--------------------------|------------------------|--------------------|
| General Fund  | 63,174             | 46,447              | (101,139)                | 55,000                 | 63,482             |
| Designated funds:<br>Infrastructure &<br>Development Fund | 129,126            | -                   | -                        | -                      | 129,126            |
|   | <u>192,300</u>     | <u>46,447</u>       | <u>(101,139)</u>         | <u>55,000</u>          | <u>192,608</u>     |
| <b><i>Prior year unrestricted income funds</i></b>        |                    |                     |                          |                        |                    |
| General Fund  | 72,918             | 45,452              | (111,208)                | 56,012                 | 63,174             |
| Designated funds:<br>Infrastructure &<br>Development Fund | 129,126            | -                   | -                        | -                      | 129,126            |
|   | <u>202,044</u>     | <u>45,452</u>       | <u>(111,208)</u>         | <u>56,012</u>          | <u>192,300</u>     |

**15 Transfers**

Transfers have been made to the General Fund in respect of administrative and management support to project funds.

**Alcohol and Drugs Support South West Scotland  
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| <b>16 Analysis of net assets between funds</b>                    | <b>Tangible<br/>fixed<br/>assets<br/>£</b> | <b>Net current<br/>assets<br/>£</b> | <b>Total<br/>£</b> |
|---|--|-------------------------------------|--------------------|
| <b>Restricted income funds</b>                                    |  |                                     |                    |
| TLC Café  | 3,835                                      | (1,409)                             | 2,426              |
| Talking therapies   | -  | 9,165                               | 9,165              |
| AXS   | -  | 45,000                              | 45,000             |
| Home Support  | -  | 8,136                               | 8,136              |
| Family Support  | -  | 25,788                              | 25,788             |
|   | <u>3,835</u>                               | <u>86,680</u>                       | <u>90,515</u>      |
| <b>Unrestricted income funds</b>                                  |  |                                     |                    |
| Designated funds  | -  | 129,126                             | 129,126            |
| General fund  | -  | 63,482                              | 63,482             |
|   | <u>-</u>                                   | <u>192,608</u>                      | <u>192,608</u>     |
| Total funds   | <u>3,835</u>                               | <u>279,288</u>                      | <u>283,123</u>     |
| <br><b><i>Prior Year analysis of net assets between funds</i></b> |  |                                     |                    |
| <b>Restricted income funds</b>                                    |  |                                     |                    |
| TLC Café  | -  | 5,861                               | 5,861              |
| Talking therapies   | -  | 13,725                              | 13,725             |
| AXS   | -  | 1,497                               | 1,497              |
| Home Support  | -  | 12,124                              | 12,124             |
|   | <u>-</u>                                   | <u>33,207</u>                       | <u>33,207</u>      |
| <b>Unrestricted income funds</b>                                  |  |                                     |                    |
| Designated funds  | -  | 129,126                             | 129,126            |
| General fund  | 5,115                                      | 58,059                              | 63,174             |
|   | <u>5,115</u>                               | <u>187,185</u>                      | <u>192,300</u>     |
| Total funds   | <u>5,115</u>                               | <u>220,392</u>                      | <u>225,507</u>     |

**Alcohol and Drugs Support South West Scotland  
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**17 Prior Year Statement of Financial Activities** (including income and expenditure account)

|  | Notes | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>Funds<br>2019<br>£ |
|--|-------|----------------------------|--------------------------|-----------------------------|
| <b>Income from:</b>                          |       |                            |                          |                             |
| Donations and legacies                       | 2     | 1,996                      | 1,294                    | 3,290                       |
| Charitable activities                        | 3     | 43,232                     | 351,659                  | 394,891                     |
| Investments                                  | 4     | 224                        | -                        | 224                         |
| <b>Total income</b>                          |       | 45,452                     | 352,953                  | 398,405                     |
| <b>Expenditure on:</b>                       |       |                            |                          |                             |
| Grants returned                              |       | -                          | (15,000)                 | (15,000)                    |
| Operation of activities                      |       | (103,061)                  | (310,982)                | (414,043)                   |
| Governance costs                             |       | (8,147)                    | -                        | (8,147)                     |
| <b>Total expenditure</b>                     | 5     | (111,208)                  | (325,982)                | (437,190)                   |
| <b>Net income/(expenditure) for the year</b> |       | (65,756)                   | 26,971                   | (38,785)                    |
| Transfers between funds                      |       | 56,012                     | (56,012)                 | -                           |
| <b>Net movement in funds</b>                 |       | (9,744)                    | (29,041)                 | (38,785)                    |
| <b>Reconciliation of funds:</b>              |       |                            |                          |                             |
| Total funds brought forward                  |       | 202,044                    | 62,248                   | 264,292                     |
| <b>Total funds carried forward</b>           |       | £192,300                   | £33,207                  | £225,507                    |

**Alcohol and Drugs Support South West Scotland  
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**18 Related party transactions**

No members of the Board of Directors received any remuneration during the year. Travel costs amounting to £94 were paid one director.

No director or other person related to the charitable company had any personal interest in any contract or transaction entered into by the charity during the year.

**19 Controlling party**

The Charitable Company is under the control of its Board of Directors.

**20 Legal form of entity and country of incorporation**

Alcohol and Drugs Support South West Scotland is a company limited by guarantee in Scotland. 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 address of the registered office is given in the Directors report.