

Alcohol and Drugs Support South West Scotland

Company information

Directors

Mr Syd Barry
Mrs Mhairi Ross
Ms Karen Irving
Mrs Gillian Laurie

Secretary

Dr Angela Roberts

Chief Executive

Dr Angela Roberts

Company Registration Number

SC227133

Scottish Charity Number

SC022925

Registered Office

166 Irish Street
Dumfries
DG1 2NJ

Bankers

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent ME19 4JQ

Auditors

Carson & Trotter
Chartered Accountants
123 Irish Street
Dumfries
DG1 2PE

Solicitors

John Henderson & Sons
8 Bank Street
Dumfries
DG1 2NS

Alcohol and Drugs Support South West Scotland

Contents

	Page
Directors' report	1 - 4
Auditors' report	5 - 6
Statement of Financial Activities (incorporating the Income and Expenditure Account)	7
Balance sheet	8
Notes to the financial statements	9 - 18

Alcohol and Drugs Support South West Scotland
Limited by Guarantee

Report of the Directors
for the year ended 31st March 2016

The directors present their report and the financial statements of the charity for the year ended 31st March 2016.

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 the Statement of Recommended Practice, applicable to charities preparing their accounts in accordance with Financial Reporting Standard for Smaller Entities.

Objectives and Activities

The company's main objects are to work with people who feel they might be in difficulty because of alcohol or drugs problems. The only activity of the charity is to support those with alcohol and drug 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 talking therapy and other support services across Dumfries and Galloway. Fuller details of its various projects are provided in its Annual Report.

Achievements for the year have included:

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 and ROSC Delivery Group. In addition, it is involved in various partnership activities, notably Stewartry Health and Wellbeing Partnership, Health & Homelessness Partnership and Risky Behaviours Group.

Talking Therapies

The organisation has developed its Talking Therapies service to include telephone as well as one-to-one therapy, which has proved very successful given the rural area of Dumfries and Galloway.

Gardening Project

There are now three garden projects - Crossmichael, Castle Douglas "Pantry Potters" and the Gardeners Yard at the Crichton, Dumfries. They continued to be popular with volunteers and service users alike.

AXS

The AXS Fund is managed by the Company on behalf of the Dumfries and Galloway Alcohol and Drugs Partnership (ADP). No activity was reported in this particular period, but plans are in place to re-launch the AXS Recovery Fund in 2016-17.

Housing Support Services

The current Housing Support Contract, commissioned since 2003, formally ceased on 31st March 2015. The organisation successfully tendered for a new Housing Support Contract with Dumfries and Galloway Council, the focus being on homeless people. All relevant staff transferred to the new service, commencing 1st April 2015.

New Housing Support Service

As above, in April 2015, the organisation was commissioned to deliver a new specialist housing support service to homeless people with substance misuse issues. The focus previously, was on preventative support to enable individuals to remain in their own homes. However this new service is, in the main, for individuals who are currently residing in homeless accommodation. The Housing Support Service User satisfaction rate for this year was 96%.

Alcohol and Drugs Support South West Scotland
Limited by Guarantee

Report of the Directors
for the year ended 31st March 2016

REVIVAL

REVIVAL Mentoring Service started in July 2013. Funded by BIG Lottery, ADP and the local Holywood Trust, services offered include support from trained volunteer mentors, social and peer groups and a Life Development Programme. The most important aspect of REVIVAL is about reducing social isolation and improving social networks and emotional health and wellbeing. Although 1:1 matches continue, this year many referrals were attending group sessions therefore the Company has delivered a high number of activities benefiting a huge number of service users. Activities have included: Weekly bowling group: Weekly walking group led by its own trained service user walk leader: Weekly social groups in Castle Douglas, Dumfries and Newton Stewart accessing a variety of activities including art, cooking, oral health and craft making.

REVIVAL Group work has been particularly strong this year. To celebrate the Glasgow 2014 Commonwealth Games, service users have benefited from additional BIG Lottery funding to help support sporting activities.

Financial Review

The overall financial position is satisfactory. The general fund had a deficit in the year of £13,882 and closing reserves of £202,596. Total unrestricted and restricted closing reserves are £279,700.

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 the Holywood Trust and 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

In December 2015, Alcohol and Drug Partnerships (ADPs) were told by the Scottish Government that direct funding for their work would fall from £69.2 million to £53.8 million this year. However, the then Health Secretary Shona Robison also told them in a letter that NHS boards would be expected to make up the £15 million deficit from their increased budgets.

Unlike many other areas of Scotland, Dumfries and Galloway NHS Board has not made up this shortfall, leaving the Dumfries and Galloway ADP with a 20% deficit. The biggest impact of this decision would be felt by Third Sector organisations such as the Company. These decisions were no reflection on the work of the organisation or its service delivery.

Left with no choice, the Company had to cut costs, and regrettably staff were directly affected. Cuts in staffing, reduced hours and one staff redundancy will take place in 2016-17.

It has never been more important to work together with partners, and so any future plans for ADS will be inextricably linked with those of other recovery services. This will be essential to the Company's future survival and ability to serve the needs of those people who use its services.

Structure, Governance and Management

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 18th 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.

Relationship with predecessor charity

The charitable company took over the responsibilities and activities of Dumfries and Galloway Council on Alcohol with effect from 1st April 2002. All residual funds were transferred from Council on Alcohol to Alcohol and Drugs South West Scotland in April 2014, following approval for said transfer being obtained from The Office of the Scottish Charities Regulator - OSCR.

Alcohol and Drugs Support South West Scotland
Limited by Guarantee

Report of the Directors
for the year ended 31st March 2016

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. New Board members are recruited by inviting applications in response to a public advertisement or by invitation.

The overall duty of each director 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:

- (a) ensure that the company complies with its founding Articles, charity law and other relevant legislation;
- (b) contribute actively to the board's role in giving clear strategic advice to the company;
- (c) setting overall policy, defining goals, setting targets and evaluating performance;
- (d) safeguard the good name and values of the company;
- (e) ensure the company's stability;
- (f) 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.

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. In the past year, this has included the further development of a Risk Management Strategy. The 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.

Reference and Administrative Details

Charity number:	SC022925
Company number:	SC227133
Registered Office:	166 Irish Street, Dumfries, DG1 2HJ
Auditors:	Carson & Trotter, CA

Directors

The Directors at 31st March 2016, all of whom served throughout the year unless otherwise stated were:

Mr Syd Barry
Mrs Mhairi Ross
Mr Ron Matthews - Resigned 27th July 2015
Ms Karen Irving
Mrs Gillian Laurie

Alcohol and Drugs Support South West Scotland
Limited by Guarantee

Report of the Directors
for the year ended 31st March 2016

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, which give a true and fair view of the state of affairs of the charity 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 apply them consistently;
- observe the methods and principles in the Charities SORP (2015)(FRSSE);
- 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.

Statement of disclosure of information to auditors

In so far as the directors who held office at the date of approval of these Financial Statements are aware:

- there is no relevant audit information of which the charity's auditors are unaware; and
- the directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are 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 22nd August 2016 and signed on its behalf.

Dr Angela Roberts
Secretary

166 Irish Street
Dumfries
DG1 2NJ

Alcohol and Drugs Support South West Scotland

Independent auditors' report to the trustees and members of Alcohol and Drugs Support South West Scotland

We have audited the financial statements of Alcohol and Drugs Support South West Scotland for the year ended 31st March 2016 which comprise the Statement of Financial Activities (incorporating income and expenditure account), the balance sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective January 2015) (United Kingdom Generally Accepted Accounting Practice applicable to smaller Entities)

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the Charities Trustees as a body, in accordance with Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 10 of the Charities Accounts (Scotland) regulations 2006 (as amended). Our audit work has been undertaken so that we might state to the company's trustees and 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 company and the company's members as a body and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

As described more fully in the statement of directors' responsibilities (set out on pages 1 - 4) the company's directors (who are the charity's trustees) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

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

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practice Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Directors' Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31st March 2016, 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 (applicable to smaller entities); and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Alcohol and Drugs Support South West Scotland

Independent auditors' report to the trustees and members of Alcohol and Drugs Support South West Scotland

Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which we are required to report by exception

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

- the charitable company has not kept proper and adequate accounting records 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 exemption in preparing the directors' report and take advantage of the small companies exemption from the requirement to prepare a strategic report; or
- the information given in the trustees' Annual Report is inconsistent in any material respect with the financial statements.

Roderick S. Williamson BA CA

Roderick Williamson, BA CA, Senior Statutory Auditor
for and on behalf of Carson & Trotter, Chartered Accountants,
Statutory Auditor
1st September 2016

123 Irish Street
Dumfries
DG1 2PE

(Carson & Trotter Chartered Accountants is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006)

Alcohol and Drugs Support South West Scotland

Statement of Financial Activities (incorporating Income and Expenditure Account)
for the year ended 31st March 2016

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £	Total Funds 2015 £
Income from:					
Donations and legacies	2	10,709	1,220	11,929	16,850
Investment income	3	957	-	957	1,890
Charitable activities	4	54,402	500,953	555,355	577,927
Other income	5	65,521	-	65,521	22,364
Total		131,589	502,173	633,762	619,031
Expenditure on:					
Charitable activities:					
Operation of activities	6,7	(127,538)	(515,634)	(643,172)	(593,488)
Governance costs	8	(4,469)	-	(4,469)	(4,725)
Total		(132,007)	(515,634)	(647,641)	(598,213)
Net income/expenditure for the year		(418)	(13,461)	(13,879)	20,818
Transfers between funds		(13,464)	13,464	-	-
Net movement in funds		(13,882)	3	(13,879)	20,818
Reconciliation of funds:					
Total funds brought forward		216,478	77,101	293,579	272,761
Total funds carried forward		202,596	77,104	279,700	293,579

There are no recognised gains or losses other than included above for the above two financial years.

All of the above amounts relate to continuing activities

The notes on pages 9 to 18 form an integral part of these financial statements.

Alcohol and Drugs Support South West Scotland

Company Number SC227133

Balance Sheet

as at 31st March 2016

	Notes	2016 £	2015 £
Fixed assets	12		
Motor Vehicles		12,145	-
Current assets			
Debtors	13	2,053	3,653
Cash at bank		278,579	305,597
		<u>280,632</u>	<u>309,250</u>
Creditors: amounts falling due within one year	14	<u>13,077</u>	<u>15,671</u>
Net current assets		<u>267,555</u>	<u>293,579</u>
Net assets		<u>279,700</u>	<u>293,579</u>
The funds of the charity:			
Restricted income funds	15	77,104	77,101
Unrestricted income funds	16	202,596	216,478
Total charity funds		<u>279,700</u>	<u>293,579</u>

These accounts have been prepared in accordance with the provisions of the Companies Act 2006 applicable to companies subject to the small companies regime.

The financial statements were approved and authorised for issue by the directors on 22nd August 2016 and signed on their behalf by:

Mr Syd Barry
Chair

The notes on pages 9 to 18 form an integral part of these financial statements.

Alcohol and Drugs Support South West Scotland

Notes to the financial statements **for the year ended 31st March 2016**

1. Accounting policies

1.1. Basis of preparation of financial statements

The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities (FRSSE SORP 2015)", the Financial Reporting Standard for Smaller Entities (effective January 2015) and the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006.

1.2. Income

All income is included in the statement of financial activities when the charity is legally entitled to the income, receipt is probable and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by general volunteers has not been included in these accounts.

Investment income is included when receivable.

Income from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

1.3. Fund accounting

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

Designated funds are unrestricted funds earmarked by the directors for particular purposes.

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 at note 15.

1.4. Expenditure

All expenditure is accounted for on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource.

Alcohol and Drugs Support South West Scotland

Notes to the financial statements
for the year ended 31st March 2016

1.5. Tangible fixed assets and depreciation

All fixed assets are initially recorded at cost.

Depreciation is calculated so as to write off the cost of an asset over the useful economic life of that asset as follows:

Equipment costing less than £3,000 and with an anticipated useful life of less than five years is charged to the Statement of Financial Activities in full during the year in which the expenditure is incurred. Other equipment is depreciated at 25% on the reducing balance method.

Improvements to leased property are depreciated over the period of the lease, or the anticipated useful life of the improvements if that is less.

1.6. Operating lease agreements

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

1.7. Pension costs

The charity operates a defined contribution pension scheme for 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.

1.8. Restatement of 2015 accounts

The 2015 comparative figures and the opening balances for 2016 have been restated where appropriate in line with the requirements of the 2015 SORP. There are no changes to the overall totals on the Statement of Financial Activities and no changes to any of the figures on the balance sheet.

1.9. Allocation of support and governance costs

Support costs have been differentiated between governance costs and other support costs. 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 and costs relating to board meetings.

As there is only one activity of the charity all governance costs relate to this, support costs have been allocated between the various projects.

2. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total funds 2016 £	Total funds 2015 £
Other grants and donations	<u>10,709</u>	<u>1,220</u>	<u>11,929</u>	<u>16,850</u>

Of the income from grants and donations in 2015, £12,414 was unrestricted, £4,436 restricted.

Alcohol and Drugs Support South West Scotland

Notes to the financial statements
for the year ended 31st March 2016

3. Investment income

	Unrestricted Funds £	Total funds 2016 £	Total funds 2015 £
Bank interest receivable	<u>957</u>	<u>957</u>	<u>1,890</u>

Of the investment income receivable in 2015 £1,890 was unrestricted.

4. Income from charitable activities

	Unrestricted Funds 2016 £	Restricted Funds 2016 £	Total Funds 2016 £	Total Funds 2015 £
Grants from Dumfries and Galloway Council	35,269	-	35,269	37,789
Grants from Dumfries and Galloway Council:				
Revival Group	-	800	800	-
HM Support	-	160,000	160,000	-
Gardening project	-	13,822	13,822	14,610
Grants from Dumfries and Galloway Health Board	19,133	-	19,133	21,828
Grants from Dumfries and Galloway Health Board:				
Revival	-	46,008	46,008	46,008
Gardening project	-	-	-	3,500
AXS	-	-	-	5,000
Grants from Big Lottery Fund				
Revival	-	107,323	107,323	103,681
Revival Fittest	-	-	-	1,758
Other Grants				
Holywood Trust	-	-	-	100
Revival	-	15,000	15,000	11,280
Income from Contracts:				
Dumfries & Galloway Council				
- Home Services	-	-	-	174,373
Dumfries & Galloway Health Board				
- Talking Therapies	-	158,000	158,000	158,000
	<u>54,402</u>	<u>500,953</u>	<u>555,355</u>	<u>577,927</u>

Of the income from charitable activities in 2015, £59,717 was unrestricted, £518,210 restricted.

Alcohol and Drugs Support South West Scotland

Notes to the financial statements
for the year ended 31st March 2016

5. Other income

	Unrestricted Funds 2016 £	Restricted Funds 2016 £	Total Funds 2016 £	Total Funds 2015 £
Management Fees	65,521	-	65,521	22,364

The management fees comprise internal charges to specific projects and activities for management and administrative support services provided through the General Fund.

Of the Management fees in 2015, £22,364 was unrestricted.

6. Charitable activities - operation of activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £	Total Funds 2015 £
General support and development	7,989	-	7,989	6,988
Gardening Project	-	1,853	1,853	1,655
HM Support	-	134,405	134,405	-
Talking Therapies	-	124,700	124,700	124,440
Revival	-	94,554	94,554	93,425
Revival Group	-	147	147	280
Revival Fittest	-	-	-	1,046
Home Services	-	-	-	142,887
Support costs	119,549	159,975	279,524	222,767
	<u>127,538</u>	<u>515,634</u>	<u>643,172</u>	<u>593,488</u>

Of the charitable activities in 2015, £123,964 was unrestricted, £469,524 restricted.

7. Charitable activities - operation of activities by project

	Activities Undertaken Directly £	Support Costs £	Total Funds 2016 £	Total Funds 2015 £
General support and development	7,989	119,549	127,538	123,964
Gardening Project	1,853	29,026	30,879	25,278
HM Support	134,405	15,687	150,092	-
Talking Therapies	124,700	32,361	157,061	147,214
Revival	94,554	80,316	174,870	147,479
Revival Group	147	2,585	2,732	859
Revival Fittest	-	-	-	1,046
Home Services	-	-	-	147,648
	<u>363,648</u>	<u>279,524</u>	<u>643,172</u>	<u>593,488</u>

Alcohol and Drugs Support South West Scotland

Notes to the financial statements
for the year ended 31st March 2016

7. Support costs allocated to projects

	Support staff costs	Premises costs	Repairs and equipment	fees	charges	General support	Depreciation	Total Funds 2016	Total Funds 2015
	£	£	£	£	£	£	£	£	£
General support and development	81,340	16,636	2,711	487	-	13,916	4,050	119,140	116,976
Gardening Project	26,119	1,357	409	-	-	1,550	-	29,435	23,623
HM Support	-	324	299	180	10,000	4,581	-	15,384	-
Talking Therapies	-	959	108	238	30,000	1,359	-	32,664	22,774
Revival	38,226	6,580	3,422	492	25,521	6,075	-	80,316	54,054
Revival Group	-	-	520	-	-	2,065	-	2,585	579
Home Services	-	-	-	-	-	-	-	-	4,761
	<u>145,685</u>	<u>25,856</u>	<u>7,469</u>	<u>1,397</u>	<u>65,521</u>	<u>29,546</u>	<u>4,050</u>	<u>279,524</u>	<u>222,767</u>

Alcohol and Drugs Support South West Scotland

Notes to the financial statements
for the year ended 31st March 2016

8. Charitable activities - governance costs

	Unrestricted Funds	Total Funds 2016	Total Funds 2015
	£	£	£
Accountancy fees	1,200	1,200	1,200
Audit fees	3,090	3,090	2,910
Costs of board meetings	179	179	615
	<u>4,469</u>	<u>4,469</u>	<u>4,725</u>

9. Net (expenditure)/income for the year

	2016 £	2015 £
This is stated after charging:		
Depreciation and other amounts written off tangible assets	4,050	-
Auditors' remuneration	<u>3,090</u>	<u>2,910</u>

10. Payments to directors

The directors received no remuneration.

Payments were made to one director to reimburse expenses as follows:-

	2016 £	2015 £
Total expenses for attendance at meetings	<u>158</u>	<u>411</u>

Alcohol and Drugs Support South West Scotland

Notes to the financial statements
for the year ended 31st March 2016

11. Staff costs and emoluments

Number of employees

The average number of employees during the year, calculated on the basis of full time equivalents, was as follows:

	2016	2015
	Number	Number
Project workers	12	12
Administrative staff	4	4
Management staff	1	1
	<u>17</u>	<u>17</u>

Total staff costs were as follows

	2016	2015
	£	£
Wages and salaries	413,770	410,219
Social security costs	36,860	36,126
Other pension costs	18,778	16,361
	<u>469,408</u>	<u>462,706</u>

No employee received emoluments of more than £60,000 during the year (2015 - nil).

12. Tangible fixed assets

	Motor	Total
	vehicles	£
	£	£
Cost		
At 1st April 2015	9,245	9,245
Additions	16,195	16,195
Disposals	(9,245)	(9,245)
At 31st March 2016	<u>16,195</u>	<u>16,195</u>
Depreciation		
At 1st April 2015	9,245	9,245
On disposals	(9,245)	(9,245)
Charge for the year	4,050	4,050
At 31st March 2016	<u>4,050</u>	<u>4,050</u>
Net book values		
At 31st March 2016	<u>12,145</u>	<u>12,145</u>
At 31st March 2015	<u>-</u>	<u>-</u>

Alcohol and Drugs Support South West Scotland

Notes to the financial statements
for the year ended 31st March 2016

13.	Debtors: all receivable within one year	2016	2015
		£	£
	Other debtors	-	700
	Prepayments and accrued income	2,053	2,953
		<u>2,053</u>	<u>3,653</u>
14.	Creditors: amounts falling due within one year	2016	2015
		£	£
	Other creditors	10,077	12,761
	Accruals and deferred income	3,000	2,910
		<u>13,077</u>	<u>15,671</u>

Alcohol and Drugs Support South West Scotland

Notes to the financial statements for the year ended 31st March 2016

15. Restricted income funds

	Balance at 1st April 2015	Incoming Resources	Outgoing Resources	Transfers	Balance at 31st March 2016
		£	£	£	£
Gardening Project	3,393	14,022	(30,879)	13,464	-
Talking Therapies	35,222	158,000	(157,061)	-	36,161
Revival	28,746	168,356	(174,870)	-	22,232
Revival Group	2,971	1,795	(2,732)	-	2,034
Revival Fittest	712	-	-	-	712
AXS	6,057	-	-	-	6,057
HM Support	-	160,000	(150,092)	-	9,908
	<u>77,101</u>	<u>502,173</u>	<u>(515,634)</u>	<u>13,464</u>	<u>77,104</u>

Purposes of Restricted Funds

Talking Therapies

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

REVIVAL

REVIVAL Mentoring Service is funded by BIG Lottery, ADP and the local Holwood Trust. Services offered include 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 deliver a diverse range of social activities for our service users, including cultural and leisure trips. Service users themselves undertake fundraising activities to support these outings, including table top sales and pop-up charity shops.

REVIVAL of the Fittest

To help celebrate the 2014 Commonwealth Games in Glasgow and encourage people to become more physically active, the Big Lottery Fund awarded the organisation a grant to support service users to access local sporting facilities, including swimming pools, gyms and bowling clubs. As the majority of service users were on benefits, with little or no disposal income, the grant was also used to buy suitable sports kits and shoes.

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.

HM Support

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

Gardening Project

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

Alcohol and Drugs Support South West Scotland

Notes to the financial statements for the year ended 31st March 2016

16. Unrestricted income funds

	Balance at 1st April 2015	Incoming Resources	Outgoing Resources	Transfers	Balance at 31st March 2016
		£	£	£	£
General funds	65,352	131,589	(132,007)	(13,464)	51,470
Designated Funds:					
Infrastructure & Development Fund	151,126	-	-	-	151,126
	<u>216,478</u>	<u>131,589</u>	<u>(132,007)</u>	<u>13,464</u>	<u>202,596</u>

17. Analysis of net assets between funds

	Tangible fixed assets £	Other net assets £	Total £
Restricted funds			
HM Support	-	9,908	9,908
Talking Therapies	-	36,161	36,161
Revival	-	22,232	22,232
Revival Group	-	2,034	2,034
Revival Fittest	-	712	712
AXS	-	6,057	6,057
	-	77,104	77,104
Unrestricted income funds	12,145	190,451	202,596
Total funds	<u>12,145</u>	<u>267,555</u>	<u>279,700</u>

18. Company Limited by Guarantee

The company is limited by guarantee and does not have share capital. The company is under the control of the directors.

19. Related party disclosures

Mr P. Murray Usher, who is a Trustee, provides office services to the Foundation. The fee for the year was £- (2015 - £-). The amount outstanding at the end of the year was £- (2015 - £-).

Mr J. Murray Usher, who is a Trustee, provided property maintenance services to the Foundation. The amount paid for the year was £38 (2015 - nil). The balance outstanding at the end of the year was nil (2015 - nil).

20. Related party transactions

There are no related party transactions to be disclosed.