

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 2019

**Alcohol and Drugs Support South West Scotland
Report and accounts
Contents**

Accounting period
2022/23

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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

Mrs Gillian Laurie

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 2019.

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) (effective 1 January 2015).

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.

Our achievements for the year 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 the Stewartry Health and Wellbeing Partnership.

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. The organisation contributed to a co-production exercise with commissioners this year, the outcome of which is that a new Talking Therapies service would be procured in 2019, which ADS would be able to tender for.

AXS

The AXS Fund is managed by the organisation on behalf of the Dumfries and Galloway Alcohol and Drugs Partnership (ADP). An additional £50k was awarded to the AXS Fund in March 2019, which the organisation will continue to administer. In addition to supporting individual applicants with their recovery, the new AXS Recovery Fund will support group applications.

Housing Support Service

This year has seen an increase in our referrals by 34%. A further contract extension was awarded for 2019 - 2020, which was very welcome. We are 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 our service user group.

REVIVAL

The REVIVAL service and its related Gardening Projects came to an end in June 2018. Staff were offered redundancy, and left ADS after many years of loyal service.

TLC Cafes

The organisation was delighted to receive financial support from the local authority's Participatory Budgeting exercise, funded by the Anti-Poverty Strategy. Projects were put to the public vote, and the TLC Café won support to further develop the TLC Café network across the Stewartry. Having employed a Café Co-Ordinator, more volunteers were recruited and trained in Castle Douglas, and a second TLC Café opened in Dalbeattie in November 2018.

Alcohol and Drugs Support South West Scotland Directors' Report

Financial Review

The overall financial position is satisfactory. There was a deficit for the year of £38,785 compared to a deficit of £8,287 in the previous year. Total unrestricted and restricted closing reserves are £225,507.

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.

Reference and administrative details

Charity number:	SC022925
Company number:	SC0227133
Registered office:	107 Irish Street, Dumfries, DG1 2NP
Principal office:	225 King Street, Castle Douglas, DG7 1DT
Independent Examiners:	Lowland Accountancy, CA 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
Mrs Gillian Laurie (retired 10 January 2019)

Alcohol and Drugs Support South West Scotland Directors' Report

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.

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.

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.

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.

Alcohol and Drugs Support South West Scotland Directors' Report

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 (2015)(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.

Disclosure of information to the Independent Examiner

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

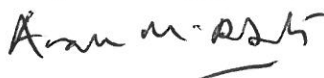
- so far as they are aware, there is no relevant information of which the company's Independent Examiner is unaware; and
- they have taken all the steps that they ought to have taken as a director in order to make themselves aware of any relevant information and to establish that the company's Independent 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 October 2019 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 2019 set on pages 7 to 18.

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.

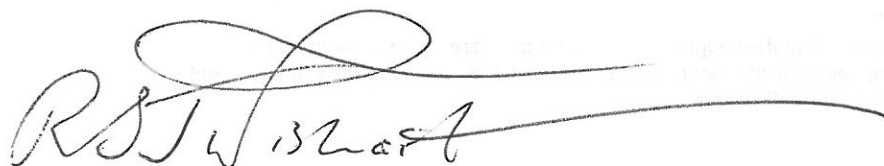
Independent examiner's statement

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 October 2019

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 2019

	Notes	Unrestricted Funds	Restricted Funds	Total Funds 2019 £	2018 £
Income from:					
Donations and legacies	2	1,996	1,294	3,290	8,238
Charitable activities	3	43,232	351,659	394,891	494,975
Investments	4	224	-	224	101
Total income		45,452	352,953	398,405	503,314
Expenditure on:					
Charitable activities					
Grants returned		-	(15,000)	(15,000)	-
Operation of activities		(103,061)	(310,982)	(414,043)	(506,455)
Governance costs		(8,147)	-	(8,147)	(5,096)
Total expenditure	5	(111,208)	(325,982)	(437,190)	(511,551)
Net income/(expenditure) for the year	6	(65,756)	26,971	(38,785)	(8,237)
Transfers between funds	13	56,012	(56,012)	-	-
Net movement in funds		(9,744)	(29,041)	(38,785)	(8,237)
Reconciliation of funds:					
Total funds brought forward		202,044	62,248	264,292	272,529
Total funds carried forward		£192,300	£33,207	£225,507	£264,292

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

All of the above amounts relate to continuing activities

The notes on pages 10 to 18 form part of these financial statements

Alcohol and Drugs Support South West Scotland
Company number SC158165

Balance Sheet
as at 31 March 2019

	Notes	2019 £	2018 £
Fixed assets			
Tangible assets	8	5,115	6,825
Current assets			
Debtors	9	2,557	3,373
Cash at bank and in hand		235,130	274,734
		<u>237,687</u>	<u>278,107</u>
Creditors: amounts falling due within one year	10	(17,295)	(20,640)
Net current assets		<u>220,392</u>	<u>257,467</u>
Net assets		<u>£225,507</u>	<u>£264,292</u>
The funds of the charity			
Restricted income funds	11	33,207	62,248
Unrestricted income funds	12	192,300	202,044
Total charity funds		<u>£225,507</u>	<u>£264,292</u>

For the year ending 31 March 2019, 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 October 2019

The notes on pages 10 to 18 form part of these financial statements

**Alcohol and Drugs Support South West Scotland
Statement of Cash Flows
for the year ended 31 March 2019**

	2019	2018
	£	£
Operating activities		
Net Expenditure for the financial year	(38,785)	(8,237)
Adjustments for:		
Interest receivable	(224)	(101)
Depreciation	1,710	2,280
Decrease in debtors	816	3,309
(Decrease)/increase in creditors	(3,345)	7,997
	<u>(39,828)</u>	<u>5,248</u>
Interest received	224	101
Cash (used in)/generated by operating activities	<u>(39,604)</u>	<u>5,349</u>
Net cash (used)/generated		
Cash (used in)/generated by operating activities	(39,604)	5,349
Net cash (used)/generated	<u>(39,604)</u>	<u>5,349</u>
Cash and cash equivalents at 1 April	274,734	269,385
Cash and cash equivalents at 31 March	<u>235,130</u>	<u>274,734</u>
Cash and cash equivalents comprise:		
Cash at bank and in hand	<u>235,130</u>	<u>274,734</u>
	<u>235,130</u>	<u>274,734</u>

**Alcohol and Drugs Support South West Scotland
Notes to the Financial Statements
for the year ended 31 March 2019**

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) (effective 1 January 2015) 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 2019

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:

Office equipment:	20% on the reducing balance
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.

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.

Alcohol and Drugs Support South West Scotland
Notes to the Financial Statements
for the year ended 31 March 2019

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

	Unrestricted Funds	Restricted Funds	Total Funds 2019	Total Funds 2018
	£	£	£	£
Other grants and donations	<u>1,996</u>	<u>1,294</u>	<u>3,290</u>	<u>8,238</u>

Of the income from donations and legacies in 2018 £6,368 was unrestricted and £1,870 was restricted.

Alcohol and Drugs Support South West Scotland
Notes to the Financial Statements
for the year ended 31 March 2019

3 Income from charitable activities

	Unrestricted Funds	Restricted Funds	Total Funds 2019	Total Funds 2018
	£	£	£	£
<i>provided by government and other charities</i>				
Dumfries & Galloway Council	42,732	-	42,732	41,879
Dumfries & Galloway Council				
Home Support	-	160,000	160,000	160,000
Gardening project	-	-	-	12,822
TLC Café	-	17,737	17,737	-
Big Lottery				
Revival	-	29,722	29,722	117,574
Other grants				
Gardening project	-	-	-	2,500
Revival group	-	-	-	16,000
NHS Dumfries and Galloway	500	-	500	-
Talking therapies	-	144,200	144,200	144,200
Total income from charitable activities	43,232	351,659	394,891	494,975

Of the income from charitable activities in 2018 £41,879 was unrestricted and £453,096 was restricted

4 Investment income

	2019	2018
	£	£
Bank interest	224	101

All investment income in both 2019 and 2018 is unrestricted

Alcohol and Drugs Support South West Scotland
Notes to the Financial Statements
for the year ended 31 March 2019

5 Expenditure on charitable activities

	Unrestricted Funds	Restricted Funds	Total Funds 2019	Total Funds 2018
	£	£	£	£
Grants returned				
Grant for purchase of minibus	-	15,000	15,000	-
Direct costs				
Employee costs	-	259,436	259,436	296,265
Travel and subsistence	791	13,340	14,131	16,498
Volunteer costs	807	1,294	2,101	5,332
AXS payments	-	1,111	1,111	1,411
Other direct costs	874	1,952	2,826	7,915
Total direct costs	2,472	277,133	279,605	327,421
Support costs				
Employee costs	58,541	20,118	78,659	103,653
Premises	22,991	2,804	25,795	24,522
Repairs and equipment	4,857	3,607	8,464	10,285
Professional fees	18	1,995	2,013	4,859
Depreciation	1,710	-	1,710	2,280
General administrative expenses	12,472	5,325	17,797	33,435
	100,589	33,849	134,438	179,034
Total expenditure on operation of activities	103,061	310,982	414,043	506,455
Governance costs				
Audit fees	240	-	240	3,660
Independent Examination fee	1,800	-	1,800	-
Accountancy fees	6,000	-	6,000	1,200
Committee expenses	107	-	107	236
Total governance costs	8,147	-	8,147	5,096
Total support costs	108,736	33,849	142,585	184,130
Total expenditure on charitable activities	111,208	325,982	437,190	511,551

Of the total expenditure on charitable activities in 2018 £99,787 was unrestricted and £411,764 was restricted.

6 Net income/(expenditure) for the year

	2019 £	2018 £
This is stated after charging:		
Depreciation of owned fixed assets	1,710	2,280
Auditors' remuneration for audit services	240	3,660
Independent Examination fee	1,800	-

Alcohol and Drugs Support South West Scotland
Notes to the Financial Statements
for the year ended 31 March 2019

7 Staff costs

	2019	2018
	£	£
Wages and salaries	303,239	351,701
Social security costs	19,413	27,606
Other pension costs	15,443	20,611
	<u>338,095</u>	<u>399,918</u>

No employees received emoluments of more than £60,000 during the year (2018 - nil)

Average number of employees during the year

	Number	Number
Project workers	11	12
Administrative staff	2	4
Management staff	1	1
	<u>14</u>	<u>17</u>

8 Tangible fixed assets

	Motor vehicle
	At cost
	£
Cost or valuation	
At 1 April 2018	16,195
At 31 March 2019	<u>16,195</u>
Depreciation	
At 1 April 2018	9,370
Charge for the year	1,710
At 31 March 2019	<u>11,080</u>
Carrying amount	
At 31 March 2019	<u>5,115</u>
At 31 March 2018	<u>6,825</u>

9 Debtors

	2019	2018
	£	£
Prepayments and accrued income	<u>2,557</u>	<u>3,373</u>

10 Creditors: amounts falling due within one year

	2019	2018
	£	£
Other taxes and social security costs	5,456	6,994
Other creditors	10,039	10,346
Accruals and deferred income	1,800	3,300
	<u>17,295</u>	<u>20,640</u>

Alcohol and Drugs Support South West Scotland
Notes to the Financial Statements
for the year ended 31 March 2019

11 Restricted income funds

	B/fwd	Income	Expenditure	Transfers	C/fwd
	£	£	£	£	£
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

Gardening project

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

TLC Café

The TLC Café provides community social support.

Talking therapies

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

REVIVAL

REVIVAL Mentoring Service is funded by BIG Lottery and ADS reserves. 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.

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.

Alcohol and Drugs Support South West Scotland
Notes to the Financial Statements
for the year ended 31 March 2019

12 Unrestricted income funds

	B/fwd £	Income £	Expenditure £	Transfers £	C/fwd £
General Fund	72,918	45,452	(111,208)	56,012	63,174
Designated funds:					
Infrastructure & 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>

13 Transfers

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

Transfers have been made from the General Fund to the Garden Fund, the Revival Fund and the Revival Group Fund to clear closing deficits.

14 Analysis of net assets between funds

	Tangible fixed assets £	Net current assets £	Total £
Restricted income funds			
Gardening project	-	-	-
TLC Café	-	-	5,861
Talking therapies	-	13,725	13,725
Revival	-	-	-
Revival Group	-	-	-
AXS	-	1,497	1,497
Home Support	-	12,124	12,124
	<u>-</u>	<u>27,346</u>	<u>33,207</u>
Unrestricted income funds			
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>214,531</u>	<u>225,507</u>

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for the year ended 31 March 2019**

15 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.

16 Controlling party

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

17 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.