



**ALCOHOL AND DRUGS SUPPORT  
SOUTH WEST SCOTLAND  
(LIMITED BY GUARANTEE)**

**FINANCIAL STATEMENTS**

**31<sup>ST</sup> MARCH 2017**

**CARSON & TROTTER**

CHARTERED ACCOUNTANTS  
123 IRISH STREET  
DUMFRIES  
DG1 2PE

**Alcohol and Drugs Support South West Scotland**

**Company information**

<b>Directors</b>	Mr Syd Barry Mrs Mhairi Ross Ms Karen Irving Mrs Gillian Laurie
<b>Secretary</b>	Dr Angela Roberts
<b>Chief Executive</b>	Dr Angela Roberts
<b>Company Registration Number</b>	SC227133
<b>Scottish Charity Number</b>	SC022925
<b>Registered Office</b>	166 Irish Street Dumfries DG1 2NJ
<b>Bankers</b>	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ
<b>Auditors</b>	Carson & Trotter Chartered Accountants 123 Irish Street Dumfries DG1 2PE
<b>Solicitors</b>	John Henderson & Sons LLP 8 Bank Street Dumfries DG1 2NS  Austins LLP 52 High Street Dalbeattie DG5 4AB

**Alcohol and Drugs Support South West Scotland**

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**Alcohol and Drugs Support South West Scotland**  
**Limited by Guarantee**

**Report of the Directors**  
**for the year ended 31st March 2017**

The directors present their report and the financial statements of the charity for the year ended 31st March 2017.

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, 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 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. A successful evaluation of the service has led to the contract being extended until March 2019.

**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). Over the last 12 months we have received 24 applications supported by the recovery partners. The AXS Recovery Fund application process is straightforward and seems robust, i.e. appropriate use of grants for service users at the correct stage in their recovery. Relatively small amounts of funding seem to have made positive and significant impact on the lives of the service user recipients.

**Housing Support Services**

Following an unannounced Care Inspection, the feedback we were given was positive and we were delighted to retain our "very good" inspection grades. There were no recommendations or requirements documented, however through discussion with our Care Inspector we have identified further improvements to move our service forward. The Housing Support Service User satisfaction rate for this year was "excellent" - 97% and we have fulfilled all our contract criteria.

**REVIVAL**

This year REVIVAL has: supported 160 service users; recruited and trained 14 new volunteers; supported 37 matches; delivered 3552 mentor hours.

Our groups continue to be developed and REVIVAL can now offer any service user an opportunity to take part in activities any weekday. Our walking, bowling and social groups continue as normal but new groups this year have included a photography group, a new social group in Thornhill and a monthly art group.

**Alcohol and Drugs Support South West Scotland**  
**Limited by Guarantee**

**Report of the Directors**  
**for the year ended 31st March 2017**

**Financial Review**

The overall financial position is satisfactory. The general fund had a deficit in the year of £29,241 and closing reserves of £173,355. Total unrestricted and restricted closing reserves are £272,529.

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**

Plans for the coming year includes developing a new grant proposal to the Big Lottery Fund to fund elements of the befriending, mentoring and gardening projects combined. In addition, the Talking Therapies team are piloting a new 1:1 service for family members affected by a loved one's alcohol and drug problems.

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.

**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.

**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.

**Alcohol and Drugs Support South West Scotland**  
**Limited by Guarantee**

**Report of the Directors**  
**for the year ended 31st March 2017**

**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  
Principal office: 225 King Street, Castle Douglas, DG7 1DT  
Auditors: Carson & Trotter, CA

**Directors**

The Directors at 31st March 2017, all of whom served throughout the year unless otherwise stated were:

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

**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)(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.

**Alcohol and Drugs Support South West Scotland**  
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**Report of the Directors**  
**for the year ended 31st March 2017**

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 25th September 2017 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 2017 which comprise the Statement of Financial Activities (incorporating income and expenditure account), the balance sheet, cash flow statement and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

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 2017, 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  
4th October 2017

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 2017**

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £	Total Funds 2016 £
<b>Income from:</b>					
Donations and legacies	2	3,942	11,519	15,461	11,929
Investment income	3	603	-	603	957
Charitable activities	4	41,529	484,340	525,869	555,355
Other income	5	-	-	-	65,521
<b>Total</b>		<b>46,074</b>	<b>495,859</b>	<b>541,933</b>	<b>633,762</b>
<b>Expenditure on:</b>					
<b>Charitable activities:</b>					
Operation of activities	6,7	(103,740)	(440,349)	(544,089)	(643,172)
Governance costs	8	(5,015)	-	(5,015)	(4,469)
<b>Total</b>		<b>(108,755)</b>	<b>(440,349)</b>	<b>(549,104)</b>	<b>(647,641)</b>
<b>Net income/expenditure for the year</b>		<b>(62,681)</b>	<b>55,510</b>	<b>(7,171)</b>	<b>(13,879)</b>
Transfers between funds		33,440	(33,440)	-	-
<b>Net movement in funds</b>		<b>(29,241)</b>	<b>22,070</b>	<b>(7,171)</b>	<b>(13,879)</b>
<b>Reconciliation of funds:</b>					
<b>Total funds brought forward</b>		<b>202,596</b>	<b>77,104</b>	<b>279,700</b>	<b>293,579</b>
<b>Total funds carried forward</b>		<b>173,355</b>	<b>99,174</b>	<b>272,529</b>	<b>279,700</b>

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 10 to 19 form an integral part of these financial statements.

**Alcohol and Drugs Support South West Scotland**

**Company Number SC227133**

**Balance Sheet**  
**as at 31st March 2017**

	Notes	2017 £	2016 £
<b>Fixed assets</b>	<b>12</b>		
Motor Vehicles		9,105	12,145
<b>Current assets</b>			
Debtors	13	6,682	2,053
Cash at bank		269,385	278,579
		<u>276,067</u>	<u>280,632</u>
<b>Creditors: amounts falling due within one year</b>	<b>14</b>	<u>12,643</u>	<u>13,077</u>
<b>Net current assets</b>		<u>263,424</u>	<u>267,555</u>
<b>Net assets</b>		<u><u>272,529</u></u>	<u><u>279,700</u></u>
<b>The funds of the charity:</b>			
Restricted income funds	15	99,174	77,104
Unrestricted income funds	16	173,355	202,596
<b>Total charity funds</b>		<u><u>272,529</u></u>	<u><u>279,700</u></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 25th September 2017 and signed on their behalf by:

**Mrs Mhairi Ross**  
**Director**

**The notes on pages 10 to 19 form an integral part of these financial statements.**

**Alcohol and Drugs Support South West Scotland**

**Cash flow statement**  
**for the year ended 31st March 2017**

	Notes	2017 £	2016 £
<b>Cash flow from operating activities:</b>			
Net cash outflow from operating activities	19	(9,797)	(11,780)
<b>Cash flow from investing activities</b>			
Payments to acquire tangible fixed assets		-	(16,195)
Interest received		603	957
<b>Net cash flow from investing activities</b>		603	(15,238)
<b>Net increase(decrease) in cash and cash equivalents</b>		(9,194)	(27,018)
<b>Cash and cash equivalents at beginning of reporting period</b>		278,579	305,597
<b>Cash and cash equivalents at end of reporting period</b>		269,385	278,579
<b>Cash and cash equivalents consists of:</b>			
Cash at bank and in hand		269,385	278,579

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

### **Notes to the financial statements** **for the year ended 31st March 2017**

#### **1. Summary of significant accounting policies**

##### **1.1. General information and basis of preparation**

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.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) 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.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

The charity adopted SORP (FRS102) in the current year, consideration has been given in whether a restatement of comparatives was needed. No restatement was needed.

##### **1.2. 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).

##### **1.3. 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.

## Alcohol and Drugs Support South West Scotland

### Notes to the financial statements for the year ended 31st March 2017

#### **1.4. 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.

#### **1.5. 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.

#### **1.6. 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. Motor vehicles are 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.

#### **1.7. Operating lease**

Rentals applicable to operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

#### **1.8. 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.

#### **2. Income from donations and legacies**

	Unrestricted Funds £	Restricted Funds £	Total funds 2017 £	Total funds 2016 £
Other grants and donations	<u>3,942</u>	<u>11,519</u>	<u>15,461</u>	<u>11,929</u>

Of the income from grants and donations in 2016, £10,709 was unrestricted, £1,220 restricted.

**Alcohol and Drugs Support South West Scotland**

**Notes to the financial statements**  
**for the year ended 31st March 2017**

**3. Investment income**

	Unrestricted Funds £	Total funds 2017 £	Total funds 2016 £
Bank interest receivable	<u>603</u>	<u>603</u>	<u>957</u>

Of the investment income receivable in 2016 £957 was unrestricted.

**4. Income from charitable activities**

	Unrestricted Funds 2017 £	Restricted Funds 2017 £	Total Funds 2017 £	Total Funds 2016 £
Grants from Dumfries and Galloway Council	41,529	-	41,529	35,269
Grants from Dumfries and Galloway Council:				
Revival Group	-	-	-	800
HM Support	-	160,000	160,000	160,000
Gardening project	-	19,757	19,757	13,822
Grants from Dumfries and Galloway Health Board	-	-	-	19,133
Grants from Dumfries and Galloway Health Board:				
Revival	-	46,008	46,008	46,008
Gardening project	-	2,000	2,000	-
Grants from Big Lottery Fund				
Revival	-	112,375	112,375	107,323
Other Grants				
Revival	-	-	-	15,000
Income from Contracts:				
Dumfries & Galloway Health Board				
- Talking Therapies	-	144,200	144,200	158,000
	<u>41,529</u>	<u>484,340</u>	<u>525,869</u>	<u>555,355</u>

Of the income from charitable activities in 2016, £54,402 was unrestricted, £500,953 restricted.

**5. Other income**

	Unrestricted Funds 2017 £	Restricted Funds 2017 £	Total Funds 2017 £	Total Funds 2016 £
Management Fees	<u>-</u>	<u>-</u>	<u>-</u>	<u>65,521</u>

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 2016, £65,521 was unrestricted.

**Alcohol and Drugs Support South West Scotland**

**Notes to the financial statements**  
**for the year ended 31st March 2017**

**6. Charitable activities - operation of activities by fund type**

	Unrestricted Funds	Restricted Funds	Total Funds 2017	Total Funds 2016
	£	£	£	£
General support and development	6,161	-	6,161	7,989
Gardening Project	-	3,975	3,975	1,853
HM Support	-	128,570	128,570	134,405
Talking Therapies	-	111,886	111,886	124,700
Revival	-	90,958	90,958	94,554
Revival Group	-	1,122	1,122	147
AXS	-	2,051	2,051	-
Support costs	97,579	101,787	199,366	279,524
	<u>103,740</u>	<u>440,349</u>	<u>544,089</u>	<u>643,172</u>

Of the charitable activities in 2016, £127,538 was unrestricted, £515,634 restricted.

**7. Charitable activities - operation of activities by project**

	Activities Undertaken Directly	Support Costs	Total Funds 2017	Total Funds 2016
	£	£	£	£
General support and development	6,161	97,579	103,740	127,538
Gardening Project	3,975	32,285	36,260	30,879
HM Support	128,570	8,377	136,947	150,092
Talking Therapies	111,886	2,503	114,389	157,061
Revival	90,958	57,215	148,173	174,870
Revival Group	1,122	1,407	2,529	2,732
AXS	2,051	-	2,051	-
	<u>344,723</u>	<u>199,366</u>	<u>544,089</u>	<u>643,172</u>



Alcohol and Drugs Support South West Scotland

Notes to the financial statements  
for the year ended 31st March 2017

7. Support costs allocated to projects

	Support staff costs	Premises costs	Repairs and equipment	Professional fees	Management charges	General support	Depreciation	Total Funds 2017	Total Funds 2016
	£	£	£	£	£	£	£	£	£
General support and development	64,428	15,426	1,045	94	-	13,546	3,040	97,579	119,140
Gardening Project	26,119	1,591	1,002	-	-	3,573	-	32,285	29,435
HM Support	-	439	299	3,328	-	4,311	-	8,377	15,384
Talking Therapies	-	584	-	476	-	1,443	-	2,503	32,664
Revival	41,270	6,822	4,073	-	-	5,050	-	57,215	80,316
Revival Group	-	-	277	-	-	1,130	-	1,407	2,585
	<u>131,817</u>	<u>24,862</u>	<u>6,696</u>	<u>3,898</u>	<u>-</u>	<u>29,053</u>	<u>3,040</u>	<u>199,366</u>	<u>279,524</u>

**Alcohol and Drugs Support South West Scotland**

**Notes to the financial statements**  
**for the year ended 31st March 2017**

**8. Charitable activities - governance costs**

	Unrestricted Funds	Total Funds 2017	Total Funds 2016
	£	£	£
Accountancy fees	1,200	1,200	1,200
Audit fees	3,600	3,600	3,090
Costs of board meetings	215	215	179
	<u>5,015</u>	<u>5,015</u>	<u>4,469</u>

**9. Net (expenditure)/income for the year**

	2017	2016
	£	£
This is stated after charging:		
Depreciation and other amounts written off tangible assets	3,040	4,050
Auditors' remuneration	<u>3,600</u>	<u>3,090</u>

**10. Payments to directors**

The directors received no remuneration.

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

	2017	2016
	£	£
Total expenses for attendance at meetings	<u>215</u>	<u>158</u>

**Alcohol and Drugs Support South West Scotland**

**Notes to the financial statements**  
**for the year ended 31st March 2017**

**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:

	<b>2017</b>	<b>2016</b>
	<b>Number</b>	<b>Number</b>
Project workers	13	12
Administrative staff	4	4
Management staff	1	1
	<u>18</u>	<u>17</u>

**Total staff costs were as follows**

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Wages and salaries	392,126	413,770
Social security costs	30,879	36,860
Other pension costs	17,017	18,778
	<u>440,022</u>	<u>469,408</u>

No employee received emoluments of more than £60,000 during the year (2016 - nil).

**12. Tangible fixed assets**

	<b>Motor vehicles</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
<b>Cost</b>		
At 1st April 2016	16,195	16,195
At 31st March 2017	<u>16,195</u>	<u>16,195</u>
<b>Depreciation</b>		
At 1st April 2016	4,050	4,050
Charge for the year	3,040	3,040
At 31st March 2017	<u>7,090</u>	<u>7,090</u>
<b>Net book values</b>		
At 31st March 2017	<u>9,105</u>	<u>9,105</u>
At 31st March 2016	<u>12,145</u>	<u>12,145</u>

**Alcohol and Drugs Support South West Scotland**

**Notes to the financial statements**  
**for the year ended 31st March 2017**

<b>13. Debtors: all receivable within one year</b>	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Other debtors	4,576	-
Prepayments and accrued income	2,106	2,053
	<u>6,682</u>	<u>2,053</u>
 <b>14. Creditors: amounts falling due within one year</b>	 <b>2017</b>	 <b>2016</b>
	<b>£</b>	<b>£</b>
Other creditors	9,343	10,077
Accruals and deferred income	3,300	3,000
	<u>12,643</u>	<u>13,077</u>

## Alcohol and Drugs Support South West Scotland

### Notes to the financial statements for the year ended 31st March 2017

#### 15. Restricted income funds

	Balance at 1st April 2016	Income	Expenditure	Transfers	Balance at 31st March 2017
		£	£	£	£
Gardening Project	-	31,757	(36,260)	7,712	3,209
Talking Therapies	36,161	144,200	(114,389)	(30,000)	35,972
Revival	22,232	158,624	(148,173)	4,560	37,243
Revival Group	2,034	1,131	(2,529)	-	636
Revival Fittest	712	-	-	(712)	-
AXS	6,057	147	(2,051)	-	4,153
HM Support	9,908	160,000	(136,947)	(15,000)	17,961
	<u>77,104</u>	<u>495,859</u>	<u>(440,349)</u>	<u>(33,440)</u>	<u>99,174</u>

#### **Purposes of Restricted Funds**

##### Talking Therapies

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

##### REVIVAL

REVIVAL Mentoring Service is funded by BIG Lottery and ADP. 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.

##### HM Support

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

##### 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.

**Alcohol and Drugs Support South West Scotland**

**Notes to the financial statements**  
**for the year ended 31st March 2017**

**16. Unrestricted income funds**

	Balance at 1st April 2016	Income	Expenditure	Transfers	Balance at 31st March 2017
		£	£	£	£
General funds	51,470	46,074	(108,755)	55,440	44,229
<b>Designated Funds:</b>					
Infrastructure & Development Fund	151,126	-	-	(22,000)	129,126
	<u>202,596</u>	<u>46,074</u>	<u>(108,755)</u>	<u>33,440</u>	<u>173,355</u>

**17. Analysis of net assets between funds**

	Tangible fixed assets £	Other net assets £	Total £
Restricted funds			
Gardening Project	-	3,209	3,209
HM Support	-	17,961	17,961
Talking Therapies	-	35,972	35,972
Revival	-	37,243	37,243
Revival Group	-	636	636
Revival Fittest	-	-	-
AXS	-	4,153	4,153
	<u>-</u>	<u>99,174</u>	<u>99,174</u>
Unrestricted income funds	9,105	164,250	173,355
<b>Total funds</b>	<u>9,105</u>	<u>263,424</u>	<u>272,529</u>

**18. Related party transactions**

There are no related party transactions to be disclosed.

**19. Reconciliation of net income/(expenditure) to net cash flow from operating activities**

	2017 £	2016 £
Net income/(expenditure) for the year	(7,171)	(13,879)
Interest received	(603)	(957)
Depreciation of tangible assets	3,040	4,050
Increase/(decrease) in creditors	(434)	(2,594)
(Increase)/decrease in debtors	(4,629)	1,600
Net cash flow from/(to) operating activities	<u>(9,797)</u>	<u>(11,780)</u>