

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 2022

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

Registered company number

SC227133

Scottish charity number

SC022925

Directors

Mr Syd Barry
Mrs Mhairi Ross
Ms Karen Irving
Mrs Carol Reece

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 2022.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the charity's Memorandum and Articles of Association, applicable law and the requirements of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019.

Objectives and activity

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

Achievements and performance

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

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

Core Service

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

Talking Therapies

This has been another challenging year for our Talking Therapies Service. When we reported last year, our referrals were slightly down however our activity intensified with the needs of our clients becoming more complex due to the impact of the pandemic. This year our referrals increased by an astounding 28% with intensity remaining static.

412 Service users presented to this service for Talking Therapy. This was an enormous challenge – ADS managed this with an incredible 100% of clients waiting no more than 21 days for their first appointment.

This contract has now been extended until 31st March 2024.

Support for problem gambling has also been delivered this year to 15 individuals in partnership with RCA Trust and Gamcare.

AXS Recovery Fund

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

This year, AXS Funding was also used to support the development of Recovery Communities initiatives across Dumfries and Galloway.

Alcohol and Drugs Support South West Scotland Directors' Report

Housing Support Service

In the autumn of 2021, it was confirmed a commissioning exercise for general outreach housing support provision would be undertaken with a view to new contracts being in place by 1st April 2022. We were advised that the regionwide specialist contract currently delivered by ADS would not be recommissioned. This was disappointing but not surprising.

After reviewing the specification, it was agreed ADS would bid for contracts in the East and West of the region. In addition, we would also bid for the younger person's contract.

We were able to provide evidence of sound current practice, involving the people we support, and demonstration of significant improvement in outcomes for the people in need of our service. We were delighted to be awarded the contract for the East and the West of the region for adults over the age of 25. An outstanding and well-deserved outcome: we are grateful to Dumfries and Galloway Council for continuing to work with us on developing this new service.

Being There Family Support Service

Our first full year in service saw lots of development and challenges for our team. COVID restrictions were still impacting our plans, but staff found ways to deliver and develop our service and expand their own roles, establishing effective working partnerships along the way. Service delivery was paramount, but ongoing staff training and regional development work made for a rounded contribution from the whole team.

This year also saw us join a National Family Carer Support Collaborative, which brought together organisations supporting families and carers affected by someone else's alcohol or drug use.

Family members are often forgotten, with so much attention and emphasis on the person affected by alcohol or drugs issues. That's why this dedicated service is critically important, and we were delighted to have this contract also extended to 31st March 2024, just like Talking Therapies.

Little Box of Kindness

We reported last year on The Little Box of Kindness Initiative, which was a partnership approach to help improve individuals' and families' physical and mental health and wellbeing during the ongoing COVID 19 pandemic. ADS and APEX were the lead partners.

Based on the success of the original project, which was rolled out during the first lockdown of 2020, we received further funding from the National Lottery Community Fund, to further develop the initiative.

In December 2021, willing volunteers from the Being There Family Support Team made up the Christmas Bags of Kindness, which were distributed to people accessing ADS services, and also to We Are With You and the NHS Specialist Alcohol and Drugs Service, our Recovery Partners. Containing a variety of treats and crafts, the bags were gratefully received.

Financial Review

The overall financial position is satisfactory. There was a deficit for the year of £17,788 (Prior year Surplus: £52,105). Total unrestricted and restricted closing reserves are £317,440 of which the General Fund balance is £59,068.

Alcohol and Drugs Support South West Scotland Directors' Report

Principal funding sources

The main sources of funds are contracts related to the provision of specific services. The principal funders are Dumfries & Galloway Council and Dumfries & Galloway Health Board. 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

Whereas ADS is financially secure going into the new financial year, with existing contracts extended and new contracts awarded, we anticipate the future for the people we support, and indeed ourselves, will be very difficult. The cost-of-living crisis is starting to bite, the tragic war in Ukraine being a significant factor. The outlook is grim, sadly.

We will do everything we can to mitigate the impact of rising inflation for our staff. A review of our income and expenditure will be conducted in the coming months, including staff remuneration.

We do, however, remain increasingly concerned for the welfare of the people we support, and what the future might hold for them. We are sure though that our staff, as always, will continue to do their very best for the people who need our help and we thank them for their commitment.

Reference and administrative details

Charity number:	SC022925
Company number:	SC227133
Registered office:	107 Irish Street, Dumfries, DG1 2NP
Principal office:	225 King Street. Castle Douglas, DG7 1DT
Independent Examiners:	Lowland Accountancy, Chartered Accountants 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 Carol Reece

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.

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
- 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 (2019)(FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

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

Alcohol and Drugs Support South West Scotland Directors' Report

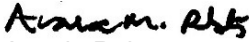
Disclosure of information to the Independent Examiner

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

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

Small company provisions

This report was approved by the board on 5 December 2022 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 2022 set on pages 9 to 23.

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
5 December 2022

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 2022

	Notes	Unrestricted Funds	Restricted Funds	Total Funds 2022 £	2021 £
Income from:					
Donations and legacies	2	4,698	-	4,698	3,111
Charitable activities	3	47,584	406,816	454,400	483,976
Investments	4	101	-	101	117
Total income		<u>52,383</u>	<u>406,816</u>	<u>459,199</u>	<u>487,204</u>
Expenditure on:					
Charitable activities					
Operation of activities		(99,831)	(368,686)	(468,517)	(427,060)
Governance costs		(8,470)	-	(8,470)	(8,039)
Total expenditure	5	<u>(108,301)</u>	<u>(368,686)</u>	<u>(476,987)</u>	<u>(435,099)</u>
Net income/(expenditure) for the year	6	<u>(55,918)</u>	<u>38,130</u>	<u>(17,788)</u>	<u>52,105</u>
Transfers between funds	16	45,000	(45,000)	-	-
Net movement in funds		<u>(10,918)</u>	<u>(6,870)</u>	<u>(17,788)</u>	<u>52,105</u>
Reconciliation of funds:					
Total funds brought forward		199,112	136,116	335,228	283,123
Total funds carried forward		<u>£188,194</u>	<u>£129,246</u>	<u>£317,440</u>	<u>£335,228</u>

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

All of the above amounts relate to continuing activities

The prior year Statement of Financial Activities is provided in note 18

The notes on pages 12 to 23 form part of these financial statements

Alcohol and Drugs Support South West Scotland
Company number SC227133

Balance Sheet
as at 31 March 2022

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	10	2,445	3,065
Current assets			
Debtors	11	5,305	2,530
Cash at bank and in hand		333,319	362,270
		<u>338,624</u>	<u>364,800</u>
Creditors: amounts falling due within one year			
	12	(23,629)	(32,637)
Net current assets		<u>314,995</u>	<u>332,163</u>
Total net assets		<u>£317,440</u>	<u>£335,228</u>
The funds of the charity			
Restricted income funds	14	129,246	136,116
Unrestricted income funds	15	188,194	199,112
Total charity funds		<u>£317,440</u>	<u>£335,228</u>

For the year ending 31 March 2022, 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.



Mr Syd Barry
 Director

Approved by the board on 5 December 2022

The notes on pages 12 to 23 form part of these financial statements

**Alcohol and Drugs Support South West Scotland
Statement of Cash Flows
for the year ended 31 March 2022**

	2022	2021
	£	£
Operating activities		
Net (Expenditure)/income for the financial year	(17,788)	52,105
Adjustments for:		
Interest receivable	(101)	(117)
Depreciation	620	770
Increase in debtors	(2,775)	(456)
(Decrease)/increase in creditors	(9,008)	17,795
	<u>(29,052)</u>	<u>70,097</u>
Interest received	101	117
Cash (used in)/generated by operating activities	<u>(28,951)</u>	<u>70,214</u>
Net cash (used)/generated		
Cash (used in)/generated by operating activities	(28,951)	70,214
Net cash (used)/generated	<u>(28,951)</u>	<u>70,214</u>
Cash and cash equivalents at 1 April	<u>362,270</u>	<u>292,056</u>
Cash and cash equivalents at 31 March	<u>333,319</u>	<u>362,270</u>
Cash and cash equivalents comprise:		
Cash at bank and in hand	<u>333,319</u>	<u>362,270</u>

**Alcohol and Drugs Support South West Scotland
Notes to the Financial Statements
for the year ended 31 March 2022**

1 Summary of significant accounting policies

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

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) (issued in October 2019) and the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006.

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

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

Fund accounting

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

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

Restricted funds are subject to restrictions on their expenditure imposed by the donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes.

**Alcohol and Drugs Support South West Scotland
Notes to the Financial Statements
for the year ended 31 March 2022**

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).

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.

Alcohol and Drugs Support South West Scotland Notes to the Financial Statements for the year ended 31 March 2022

Income from trading activities

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

Tangible fixed assets and depreciation

All fixed assets are recorded at cost less accumulated depreciation.

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

Motor vehicles: 20% on the reducing balance

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

Debtors

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

Creditors

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

Operating Lease

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

Financial instruments

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

Pensions

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

Alcohol and Drugs Support South West Scotland
Notes to the Financial Statements
for the year ended 31 March 2022

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 2022	Total Funds 2021
	£	£	£	£
Other grants and donations	4,698	-	4,698	3,111
	<u>4,698</u>	<u>-</u>	<u>4,698</u>	<u>3,111</u>

All the income from donations and legacies in 2021 was unrestricted.

3 Income from charitable activities

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
<i>provided by government and other charities</i>				
Dumfries & Galloway Council	47,584	-	47,584	40,726
Dumfries & Galloway Council				
Housing Support	-	162,316	162,316	170,000
TLC Café	-	-	-	8,500
Other grants				
NHS Dumfries and Galloway				
Talking Therapies	-	155,000	155,000	155,000
Family Support	-	82,500	82,500	109,250
AXS	-	-	-	500
National Lottery Communities Fund				
Box of Kindness	-	7,000	7,000	-
Total income from charitable activities	<u>47,584</u>	<u>406,816</u>	<u>454,400</u>	<u>483,976</u>

Of the income from charitable activities in 2021 £40,726 was unrestricted and £443,250 was restricted

Alcohol and Drugs Support South West Scotland
Notes to the Financial Statements
for the year ended 31 March 2022

4 Investment income	2022	2021
	£	£
Bank interest	101	117
	<u>101</u>	<u>117</u>

All investment income in both 2022 and 2021 is unrestricted

5 Expenditure on charitable activities	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Direct costs				
Employee costs	71	340,070	340,141	319,075
Travel and subsistence	600	7,374	7,974	2,840
AXS payments	-	5,443	5,443	2,974
Total direct costs	<u>671</u>	<u>352,887</u>	<u>353,558</u>	<u>324,889</u>
Support costs				
Employee costs	48,437	-	48,437	49,384
Premises	27,251	1,016	28,267	24,660
Repairs and equipment	3,454	684	4,138	5,387
Professional fees	-	6,177	6,177	2,736
Depreciation	620	-	620	770
General administrative expenses	19,398	7,922	27,320	19,234
	<u>99,160</u>	<u>15,799</u>	<u>114,959</u>	<u>102,171</u>
Total expenditure on operation of activities	<u>99,831</u>	<u>368,686</u>	<u>468,517</u>	<u>427,060</u>
Governance costs				
Independent Examination fee	2,400	-	2,400	2,000
Accountancy fees	6,000	-	6,000	6,000
Committee expenses	70	-	70	39
Total governance costs	<u>8,470</u>	<u>-</u>	<u>8,470</u>	<u>8,039</u>
Total support costs	<u>107,630</u>	<u>15,799</u>	<u>123,429</u>	<u>110,210</u>
Total expenditure on charitable activities	<u>108,301</u>	<u>368,686</u>	<u>476,987</u>	<u>435,099</u>

Of the total expenditure on charitable activities in 2021 £102,450 was unrestricted and £332,649 was restricted.

Alcohol and Drugs Support South West Scotland
Notes to the Financial Statements
for the year ended 31 March 2022

6 Net income/(expenditure) for the year	2022	2021
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	620	770
Operating lease rentals - land and buildings	7,200	7,200
Independent Examination fee	2,400	2,000
Independent examiner's remuneration for other services	6,000	6,000
Key management personnel remuneration	47,470	41,153
Ex-gratia death-in-service payment	4,000	-
	<hr/>	<hr/>

7 Staff costs	2022	2021
	£	£
Wages and salaries	345,204	319,001
Social security costs	24,579	22,816
Other pension costs	17,024	17,368
	<hr/>	<hr/>
	386,807	359,185

No employees received emoluments of more than £60,000 during the year (2021 - nil)

	Number	Number
£60,001 - £70,000	<hr/>	<hr/>
	-	-

Average number of employees during the year	Number	Number
Project workers	13	14
Administrative staff	1	1
Management staff	1	1
	<hr/>	<hr/>
	15	16

8 Trustee remuneration, benefits and expenses

No members of the Board of Directors received any remuneration during the year. There was expenditure in relation to holding meetings of £70 (2021: £nil). In the previous year travel expenses were reimbursed to one director totalling £39. No travel expenses were paid to directors in the current year.

9 Taxation

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

**Alcohol and Drugs Support South West Scotland
Notes to the Financial Statements
for the year ended 31 March 2022**

10 Tangible fixed assets			Motor vehicle
			<i>At cost</i>
			£
Cost or valuation			
At 1 April 2021			16,195
At 31 March 2022			<u>16,195</u>
Depreciation			
At 1 April 2021			13,130
Charge for the year			620
At 31 March 2022			<u>13,750</u>
Carrying amount			
At 31 March 2022			<u>2,445</u>
At 31 March 2021			<u>3,065</u>
11 Debtors		2022	2021
		£	£
Trade debtors		2,675	-
Prepayments and accrued income		2,630	2,530
		<u>5,305</u>	<u>2,530</u>
12 Creditors: amounts falling due within one year		2022	2021
		£	£
Trade creditors		8,565	3,552
Other taxes and social security costs		7,127	9,060
Other creditors		5,537	5,717
Income received in advance		-	12,308
Accruals and deferred income		2,400	2,000
		<u>23,629</u>	<u>32,637</u>
13 Net debt reconciliation	B/fwd	Cashflows	C/fwd
	£	£	£
Cash at bank and in hand	<u>362,270</u>	<u>(28,951)</u>	<u>333,319</u>
Prior year net debt reconciliation			
Cash at bank and in hand	<u>292,056</u>	<u>70,214</u>	<u>362,270</u>

**Alcohol and Drugs Support South West Scotland
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14 Restricted income funds

	B/fwd	Income	Expenditure	Transfers	C/fwd
	£	£	£	£	£
Talking Therapies	1,178	155,000	(139,220)	(10,000)	6,958
AXS	42,526	-	(5,443)	-	37,083
Housing Support	19,455	162,316	(149,599)	(20,000)	12,172
Family Support	72,957	82,500	(72,407)	(15,000)	68,050
Little Box of Kindness (National Lottery Communities Fund)	-	7,000	(2,017)	-	4,983
	<u>136,116</u>	<u>406,816</u>	<u>(368,686)</u>	<u>(45,000)</u>	<u>129,246</u>
<i>Prior year restricted income funds</i>					
TLC Café	2,426	8,500	(10,926)	-	-
Talking Therapies	9,165	155,000	(132,987)	(30,000)	1,178
AXS	45,000	500	(2,974)	-	42,526
Housing Support	8,136	170,000	(133,681)	(25,000)	19,455
Family Support	25,788	109,250	(52,081)	(10,000)	72,957
	<u>90,515</u>	<u>443,250</u>	<u>(332,649)</u>	<u>(65,000)</u>	<u>136,116</u>

Purposes of funds

Talking Therapies

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

AXS

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

Housing Support

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

Family Support

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

Little Box of Kindness

The Little Box of Kindness is a project, funded by the National Lottery Communities Fund, to improve individuals' and families' physical and mental health and wellbeing during the ongoing COVID 19 pandemic.

TLC Café

The TLC Café provided community social support. The project was paused during the pandemic.

**Alcohol and Drugs Support South West Scotland
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15 Unrestricted income funds

	B/fwd £	Income £	Expenditure £	Transfers £	C/fwd £
General Fund	69,986	52,383	(108,301)	45,000	59,068
Designated funds: Infrastructure & Development Fund	129,126	-	-	-	129,126
	<u>199,112</u>	<u>52,383</u>	<u>(108,301)</u>	<u>45,000</u>	<u>188,194</u>

Prior year unrestricted income funds

General Fund	63,482	43,954	(102,450)	65,000	69,986
Designated funds: Infrastructure & Development Fund	129,126	-	-	-	129,126
	<u>192,608</u>	<u>43,954</u>	<u>(102,450)</u>	<u>65,000</u>	<u>199,112</u>

Infrastructure & Development Fund

The Infrastructure & Development Fund is to provide for future equipment and other infrastructure costs along with contributing to investment in new programme development.

16 Transfers

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

**Alcohol and Drugs Support South West Scotland
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17 Analysis of net assets between funds	Tangible fixed assets £	Net current assets £	Total £
Restricted income funds			
Talking Therapies	-	6,958	6,958
AXS	-	37,083	37,083
Housing Support	-	12,172	12,172
Family Support	-	68,050	68,050
Little Box of Kindness	-	4,983	4,983
	<u>-</u>	<u>129,246</u>	<u>129,246</u>
Unrestricted income funds			
Designated funds	-	129,126	129,126
General fund	2,445	56,623	59,068
	<u>2,445</u>	<u>185,749</u>	<u>188,194</u>
Total funds	<u>2,445</u>	<u>314,995</u>	<u>317,440</u>
 <i>Prior Year analysis of net assets between funds</i>			
Restricted income funds			
TLC Café	-	-	-
Talking Therapies	-	1,178	1,178
AXS	-	42,526	42,526
Housing Support	-	19,455	19,455
Family Support	-	72,957	72,957
	<u>-</u>	<u>136,116</u>	<u>136,116</u>
Unrestricted income funds			
Designated funds	-	129,126	129,126
General fund	3,065	66,921	69,986
	<u>3,065</u>	<u>196,047</u>	<u>199,112</u>
Total funds	<u>3,065</u>	<u>332,163</u>	<u>335,228</u>

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

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Income from:				
Donations and legacies	2	3,111	-	3,111
Charitable activities	3	40,726	443,250	483,976
Investments	4	117	-	117
Total income		<u>43,954</u>	<u>443,250</u>	<u>487,204</u>
Expenditure on:				
Operation of activities		(94,411)	(332,649)	(427,060)
Governance costs		(8,039)	-	(8,039)
Total expenditure	5	<u>(102,450)</u>	<u>(332,649)</u>	<u>(435,099)</u>
Net income/(expenditure) for the year		(58,496)	110,601	52,105
Transfers between funds		65,000	(65,000)	-
Net movement in funds		6,504	45,601	52,105
Reconciliation of funds:				
Total funds brought forward		<u>192,608</u>	<u>90,515</u>	<u>283,123</u>
Total funds carried forward		<u>£199,112</u>	<u>£136,116</u>	<u>£335,228</u>

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

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.

20 Controlling party

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

21 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.