

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 2025

Alcohol and Drugs Support South West Scotland
Report and accounts
Contents

	Page
Company information	1
Directors' report	2 - 7
Independent auditors' report	8 - 10
Statement of Financial Activities	11
Statement of Financial Position	12
Statement of cash flows	13
Notes to the financial statements	14 - 24

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

Auditors

Farries, Kirk & McVean
Dumfries Enterprise Park
Dumfries
DG1 3SJ

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 2025.

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 objective and principal activity of the Charitable Company is to work with people who feel they might be in difficulty because of alcohol, drugs or gambling problems and to support them by providing a wide range of services including housing support 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.

Core Service

Alcohol and drug services have remained active and impactful. The Charity continues to be a recognised partner of the local Alcohol and Drugs Partnership (ADP), contributing significantly through its work within the ADP Partners Group and the various Medical Assisted Treatment (MAT) Standards groups.

It has been a particularly successful year for the Charity. ADS won the Investors in People UK Employer of the Year 2024 Award in November, having been invited to submit a free entry to this international competition in the summer. The Company also achieved accreditation as both a Living Wage and Living Hours Employer, demonstrating its commitment to the Fair Work First principles.

Talking Therapies

Due to delays in the procurement process, the existing service continued throughout 2024. New contracts were offered for competitive tender in December 2024, and we are pleased to report that ADS was successful—being awarded a new Talking Therapies contract in April 2025.

Between 2024 and 2025, the service received 269 new referrals, with over 70% related to alcohol-related issues. While overall referral numbers were lower than in previous years, client satisfaction remained high with 97.5% positive feedback and an 89% engagement rate.

Support for problem gambling has also been delivered this year to 23 individuals in partnership with RCA Trust and Gamcare.

COSCA Recognition

Following a successful evaluation of the Talking Therapies service in early 2023, the Company decided to pursue accreditation through the COSCA Recognition Scheme.

This scheme allows COSCA Member Organisations like ADS to demonstrate how they uphold COSCA's nine Ethical Principles and the impact they have on the communities they serve. ADS achieved COSCA Recognition in January 2024, and following evaluation in January 2025, the Company was confirmed as continuing to meet the required standards.

Alcohol and Drugs Support South West Scotland Directors' Report

Housing Support Service

The Housing Support Service remained very active, receiving 204 referrals between 1st April 2024 and 31st March 2025. Unfortunately, Dumfries and Galloway continues to experience a high number of individuals presenting as homeless.

Despite these challenges, the service recorded significant improvements in outcome areas related to Accommodation and Social and Economic Wellbeing, with positive results achieved across all elements of support.

A successful recruitment campaign in summer 2024 led to the addition of four experienced support staff—a much-welcomed expansion of the team.

Being There Family Support Service

As with Talking Therapies, delays in procurement meant the existing Being There service continued throughout 2024. New contracts were issued for competitive tender in December 2024, and we are pleased to report that ADS was again successful and awarded a new Family Support Service contract in April 2025.

Referral rates increased significantly this year. Against an annual target of 20, we achieved 265%, with 53 referrals received. As in previous years, the majority of clients accessing the service were women.

Monthly peer support meetings, particularly the Friday Group in Dumfries, saw notable growth—from 12 to 18 participants, which is very encouraging.

AXS Recovery Fund

The AXS Recovery Fund, managed by ADS on behalf of the Dumfries and Galloway ADP, continues to support both individual and group recovery initiatives.

Funding from AXS has played a key role in the development and sustainability of Recovery Communities throughout Dumfries and Galloway.

Alcohol and Drugs Support South West Scotland Directors' Report

Financial Review

The overall financial position is satisfactory. There was a surplus for the year of £15,001 (Prior year: £61,592). Total unrestricted and restricted closing reserves are £538,087 of which the General Fund balance is £54,966.

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

With a period of relative stability ahead—particularly in terms of contracts and funding—the Company plans to prioritise:

- Ongoing service evaluation and improvement
- Regular reviews of policies and procedures
- Continued staff development

The Company will also remain committed to supporting partner organisations and strengthening recovery communities across the region.

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
Auditors	Farries, Kirk & McVean, Chartered Accountants Dumfries Enterprise Park, Heathhall, Dumfries DG1 3SJ

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 auditors

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 auditor 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 auditor 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 29 September 2025 and signed by its order.



Angela Roberts —
Company Secretary

Alcohol and Drugs Support South West Scotland

Independent auditors' report to the Trustees and member of Alcohol and Drugs Support South West Scotland

Opinion

We have audited the financial statements of Alcohol and Drugs Support South West Scotland (the 'charitable company') for the year ended 31st March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. 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).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 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; 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.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Alcohol and Drugs Support South West Scotland

Independent auditors' report to the Trustees and member of Alcohol and Drugs Support South West Scotland

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

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

- adequate and proper accounting records have not been kept, 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 take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- we have assessed the susceptibility of the charitable company's financial statements to material misstatement as being low risk. The trustees are kept involved in the day to day management of the business and have a focus on controls to address potential fraud and error.
- the nature of the charitable company's activities are not significantly regulated. We have discussed the legal and regulatory framework the charitable company operates under with the trustees. This has enabled us to gain an understanding of those applicable to the charitable company and the procedures they operate to ensure compliance.

Alcohol and Drugs Support South West Scotland

Independent auditors' report

to the Trustees and member of Alcohol and Drugs Support South West Scotland

- we have obtained an understanding of the charitable company's policies and procedures on fraud risk through two way communication with the management and have no knowledge of any actual, suspected or alleged fraud.
- the Senior Statutory Auditor is satisfied that the engagement audit staff were competent to and capable of recognising non-compliance with laws and regulation. No details of any non-compliance were communicated to us and no such potential instances were noted during the audit process.

We have reached these conclusions following enquiries made of those charged with governance and senior staff and following audit testing procedures and review of financial statements.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

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



Rodney Palmer

(Senior Statutory Auditor)
for and on behalf of
Farries, Kirk & McVean

Dumfries Enterprise Park
Tinwald Downs Rd
Dumfries

Chartered Accountants and Statutory Auditors
Companies Act 2006

DG1 3SJ

Date:

2nd October 2025

Alcohol and Drugs Support South West Scotland
Statement of financial activities
(including income and expenditure account)
for the year ended 31 March 2025

	Notes	Unrestricted Funds	Restricted Funds	Total Funds 2025 £	2024 £
Income from:					
Donations and legacies	2	700	-	700	1,545
Charitable activities	3	766,507	-	766,507	752,262
Investments	4	6,470	-	6,470	5,630
Total income		<u>773,677</u>	<u>-</u>	<u>773,677</u>	<u>759,437</u>
Expenditure on:					
Charitable activities					
Operation of activities		(738,269)	(10,307)	(748,576)	(685,045)
Governance costs		(10,100)	-	(10,100)	(12,800)
Total expenditure	5	<u>(748,369)</u>	<u>(10,307)</u>	<u>(758,676)</u>	<u>(697,845)</u>
Net income/(expenditure) for the year	6	<u>25,308</u>	<u>(10,307)</u>	<u>15,001</u>	<u>61,592</u>
Transfers between funds	16	313,715	(313,715)	-	-
Net movement in funds		<u>339,023</u>	<u>(324,022)</u>	<u>15,001</u>	<u>61,592</u>
Reconciliation of funds:					
Total funds brought forward		193,483	329,603	523,086	461,494
Total funds carried forward		<u>£532,506</u>	<u>£5,581</u>	<u>£538,087</u>	<u>£523,086</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 14 to 24 form part of these financial statements

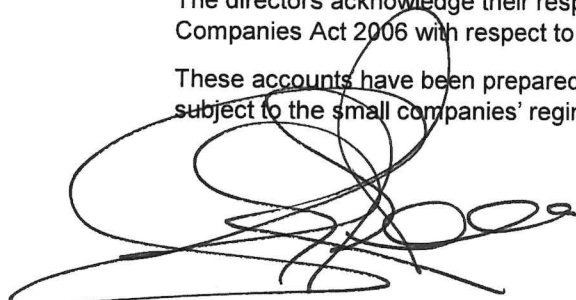
Alcohol and Drugs Support South West Scotland
Company number SC227133

Statement of Financial Position
as at 31 March 2025

	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	10	-	1,555
Current assets			
Debtors	11	5,066	2,331
Cash at bank and in hand		583,307	564,843
		<u>588,373</u>	<u>567,174</u>
Creditors: amounts falling due within one year	12	(50,286)	(45,643)
Net current assets		<u>538,087</u>	<u>521,531</u>
Total net assets		<u>£538,087</u>	<u>£523,086</u>
The funds of the charity			
Restricted income funds	14	5,581	329,603
Unrestricted income funds	15	532,506	193,483
Total charity funds		<u>£538,087</u>	<u>£523,086</u>

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 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 Carol Reece
Director

Approved by the board on 29 September 2025

The notes on pages 14 to 24 form part of these financial statements

Alcohol and Drugs Support South West Scotland
Statement of Cash Flows
for the year ended 31 March 2025

	2025	2024
	£	£
Operating activities		
Net Income for the financial year	15,001	61,592
Adjustments for:		
Interest receivable	(6,470)	(5,630)
Depreciation	-	400
(Increase)/decrease in debtors	(2,735)	743
Increase in creditors	4,643	8,789
	<u>10,439</u>	<u>65,894</u>
Interest received	6,470	5,630
Cash generated by operating activities	<u>16,909</u>	<u>71,524</u>
Investing activities		
Proceeds from sale of tangible fixed assets	4,200	-
Cash generated by investing activities	<u>4,200</u>	<u>-</u>
Net cash generated		
Cash generated by operating activities	16,909	71,524
Cash generated by investing activities	4,200	-
Net cash generated	21,109	71,524
Cash and cash equivalents at 1 April	<u>562,198</u>	<u>493,319</u>
Cash and cash equivalents at 31 March	<u>583,307</u>	<u>564,843</u>
Cash and cash equivalents comprise:		
Cash at bank and in hand	<u>583,307</u>	<u>564,843</u>

Alcohol and Drugs Support South West Scotland
Notes to the Financial Statements
for the year ended 31 March 2025

1 Summary of significant accounting policies

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

Basis of preparation

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

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

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

Fund accounting

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

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

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

Income recognition

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

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

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

Investment income is included when receivable.

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

Alcohol and Drugs Support South West Scotland
Notes to the Financial Statements
for the year ended 31 March 2025

Income from Charitable Activities

Income from charitable activities is measured at the fair value of the consideration received or receivable. Income from charitable activities includes revenue earned in exchange for the delivery of care and support services which are within the primary purposes of the Charity. These are typically provided under Service Level Agreements. Such income is not Restricted Income and is included in General or Designated Funds except where there is specific provision in the Service Level Agreement which requires the income to be held in a Restricted Fund. Income from the provision of services is recognised by reference to the stage of completion of the contract.

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.

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.

Alcohol and Drugs Support South West Scotland
Notes to the Financial Statements
for the year ended 31 March 2025

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 in an independently administered fund. 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.

Alcohol and Drugs Support South West Scotland
Notes to the Financial Statements
for the year ended 31 March 2025

2 Income from donations and legacies

	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£
Other grants and donations	700	-	700	1,545
	<u>700</u>	<u>-</u>	<u>700</u>	<u>1,545</u>

All the income from donations and legacies in 2024 was unrestricted.

3 Income from charitable activities

	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£
<i>provided by government and other charities</i>				
Dumfries & Galloway Council	35,269	-	35,269	39,558
Dumfries & Galloway Council Housing Support	457,246	-	457,246	420,379
Other grants				
NHS Dumfries and Galloway				
Talking Therapies	191,492	-	191,492	191,492
Family Support	82,500	-	82,500	100,833
Total income from charitable activities	<u>766,507</u>	<u>-</u>	<u>766,507</u>	<u>752,262</u>

Of the income from charitable activities in 2024 £39,558 was unrestricted and £712,704 was restricted

4 Investment income

	2025 £	2024 £
Bank interest	6,470	5,630
	<u>6,470</u>	<u>5,630</u>

All investment income in both 2025 and 2024 is unrestricted

Alcohol and Drugs Support South West Scotland
Notes to the Financial Statements
for the year ended 31 March 2025

5 Expenditure on charitable activities

	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£
Direct costs				
Employee costs	594,628	-	594,628	536,469
Travel and subsistence	17,185	-	17,185	14,054
AXS payments	-	8,364	8,364	11,691
Other direct costs	417	-	417	-
Total direct costs	612,230	8,364	620,594	562,214
Support costs				
Employee costs	60,126	-	60,126	50,180
Premises	29,077	1,381	30,458	33,661
Repairs and equipment	15,112	-	15,112	8,244
Professional fees	5,061	-	5,061	6,262
Depreciation	-	-	-	400
(Gain)/loss on sale of assets	(2,645)	-	(2,645)	-
General administrative expenses	19,308	562	19,870	24,084
	126,039	1,943	127,982	122,831
Total expenditure on operation of activities	738,269	10,307	748,576	685,045
Governance costs				
Audit fees	3,700	-	500	3,600
Audit Fee - prior year credit	(3,200)	-	-	-
Accountancy fees	9,600	-	9,600	9,200
Total governance costs	10,100	-	10,100	12,800
Total support costs	136,139	1,943	138,082	135,631
Total expenditure on charitable activities	748,369	10,307	758,676	697,845

Of the total expenditure on charitable activities in 2024 £124,339 was unrestricted and £573,506 was restricted.

6 Net income/(expenditure) for the year

	2025	2024
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	-	400
Loss/(Gain) on disposal of fixed assets	(2,645)	-
Operating lease rentals - land and buildings	7,200	7,200
Auditors' remuneration for audit services	3,700	3,600
Key management personnel remuneration	54,449	49,595

Alcohol and Drugs Support South West Scotland
Notes to the Financial Statements
for the year ended 31 March 2025

7 Staff costs	2025	2024
	£	£
Wages and salaries	574,937	516,091
Social security costs	45,727	40,587
Staff welfare benefits	3,789	-
Other pension costs	29,826	28,231
	<u>654,279</u>	<u>584,909</u>

Other pension costs comprise contributions to a defined contribution scheme which is operated for all qualifying employees.

No employees received emoluments of more than £60,000 during the year (2024 - nil)

Average number of employees during the year	Number	Number
Project workers	19	17
Administrative staff	1	1
Management staff	2	2
	<u>22</u>	<u>20</u>

8 Trustee remuneration, benefits and expenses

No members of the Board of Directors received any remuneration during the year. There was no expenditure in relation to holding meetings in the current or previous year. No travel expenses were paid to directors in the current or previous 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 2025

10 Tangible fixed assets	Motor vehicle
	<i>At cost</i>
	£
Cost or valuation	
At 1 April 2024	16,195
Disposals	(16,195)
At 31 March 2025	-
Depreciation	
At 1 April 2024	14,640
On disposals	(14,640)
At 31 March 2025	-
Carrying amount	
At 31 March 2025	-
At 31 March 2024	1,555

11 Debtors	2025	2024
	£	£
Other debtors	-	20
Prepayments and accrued income	5,066	2,311
	<u>5,066</u>	<u>2,331</u>

12 Creditors: amounts falling due within one year	2025	2024
	£	£
Trade creditors	6,227	6,961
Other taxes and social security costs	23,059	22,074
Accruals and deferred income	21,000	16,608
	<u>50,286</u>	<u>45,643</u>

13 Net debt reconciliation	B/fwd	Cashflows	C/fwd
	£	£	£
Cash at bank and in hand	<u>564,843</u>	<u>18,464</u>	<u>583,307</u>
Prior year net debt reconciliation			
Cash at bank and in hand	<u>493,319</u>	<u>71,524</u>	<u>564,843</u>

Alcohol and Drugs Support South West Scotland
Notes to the Financial Statements
for the year ended 31 March 2025

14 Restricted income funds

	B/fwd £	Income £	Expenditure £	Transfers £	C/fwd £
Talking Therapies	6,244	-	-	(6,244)	-
AXS	15,888	-	(10,307)	-	5,581
Housing Support	217,679	-	-	(217,679)	-
Family Support	89,792	-	-	(89,792)	-
	<u>329,603</u>	<u>-</u>	<u>(10,307)</u>	<u>(313,715)</u>	<u>5,581</u>
<i>Prior year restricted income funds</i>					
Talking Therapies	9,510	191,492	(184,758)	(10,000)	6,244
AXS	27,579	-	(11,691)	-	15,888
Housing Support	135,305	420,379	(298,005)	(40,000)	217,679
Family Support	98,011	100,833	(79,052)	(30,000)	89,792
	<u>270,405</u>	<u>712,704</u>	<u>(573,506)</u>	<u>(80,000)</u>	<u>329,603</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

The Housing Support Service delivers outreach support to homeless people age 26 years and over.

Family Support

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

Alcohol and Drugs Support South West Scotland
Notes to the Financial Statements
for the year ended 31 March 2025

15 Unrestricted income funds

	B/fwd £	Income £	Expenditure £	Transfers £	C/fwd £
General Fund	64,357	42,439	(99,830)	48,000	54,966
Designated funds:					
Infrastructure & Development Fund	129,126	-	-	-	129,126
Talking Therapies	-	191,492	(186,706)	1,244	6,030
Housing Support	-	457,246	(377,431)	182,679	262,494
Family Support	-	82,500	(84,402)	81,792	79,890
	<u>193,483</u>	<u>773,677</u>	<u>(748,369)</u>	<u>313,715</u>	<u>532,506</u>

Prior year unrestricted income funds

General Fund	61,963	46,733	(124,339)	80,000	64,357
Designated funds:					
Infrastructure & Development Fund	129,126	-	-	-	129,126
	<u>191,089</u>	<u>46,733</u>	<u>(124,339)</u>	<u>80,000</u>	<u>193,483</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.

Talking Therapies

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

Housing Support

The Housing Support Service delivers outreach support to homeless people age 26 years and over.

Family Support

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

Alcohol and Drugs Support South West Scotland
Notes to the Financial Statements
for the year ended 31 March 2025

16 Transfers

Following reassessment of Service Level Agreements for the provision of care and support services, the programmes for Talking Therapies, Housing Support and Family Support have been assessed as Non-Restricted and the balances on the former Restricted Funds transferred to Designated Funds.

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

17 Analysis of net assets between funds	Tangible fixed assets £	Net current assets £	Total £
Restricted income funds			
AXS	-	5,581	5,581
	-	5,581	5,581
Unrestricted income funds			
Designated funds	-	477,540	477,540
General fund	-	54,966	54,966
	-	532,506	532,506
Total funds	-	538,087	538,087
<i>Prior Year analysis of net assets between funds</i>			
Restricted income funds			
Talking Therapies	-	6,244	6,244
AXS	-	15,888	15,888
Housing Support	-	217,679	217,679
Family Support	-	89,792	89,792
	-	329,603	329,603
Unrestricted income funds			
Designated funds	-	129,126	129,126
General fund	1,555	62,802	64,357
	1,555	191,928	193,483
Total funds	1,555	521,531	523,086

Alcohol and Drugs Support South West Scotland
Notes to the Financial Statements
for the year ended 31 March 2025

18 Prior Year Statement of Financial Activities (including income and expenditure account)

	Notes	Unrestricted Funds	Restricted Funds	Total Funds 2024
		£	£	£
Income from:				
Donations and legacies	2	1,545	-	1,545
Charitable activities	3	39,558	712,704	752,262
Investments	4	5,630	-	5,630
Total income		46,733	712,704	759,437
Expenditure on:				
Operation of activities		(111,539)	(573,506)	(685,045)
Governance costs		(12,800)	-	(12,800)
Total expenditure	5	(124,339)	(573,506)	(697,845)
Net income/(expenditure) for the year		(77,606)	139,198	61,592
Transfers between funds		80,000	(80,000)	-
Net movement in funds		2,394	59,198	61,592
Reconciliation of funds:				
Total funds brought forward		191,089	270,405	461,494
Total funds carried forward		£193,483	£329,603	£523,086

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.