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 2026

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

Auditors
Apteus Audit Limited
trading as Farries, Kirk & McVean
Chartered Accountants & Statutory Auditors
Dumfries Enterprise Park
Dumfries
DG1 3SJ

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

Solicitors
Primrose & Gordon LLP
1 Newall Terrace
Dumfries
DG1 1LN

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 2026.

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. Full 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.

Talking Therapies

The Charity was awarded another contract with Dumfries and Galloway Alcohol and Drugs Partnership to deliver a specialist Talking Therapies Service for people aged 18 years and over affected by alcohol and drugs problems. The contract was awarded for a three-year period, with the possibility of extension for a further two years. The financial stability this contract has given was most welcome.

A busy period, 361 new referrals were received between 2025 – 2026. This compared with 269 in the previous year, an increase of over 34%. The people we supported continued to access the service by telephone, online and face to face.

Support for problem gambling has also been delivered this year to twenty-one 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 2026, the Company was confirmed as continuing to meet the required standards.

Of note there has been increasing interest in the use of Artificial Intelligence [AI] approaches within Counselling and Psychotherapy, a rapidly developing field.

Housing Support Service

The existing contract to deliver Outreach Housing Support Services to adults aged twenty-six and over was extended for a further 12 months. The service remained very active, receiving 228 referrals between 1st April 2025 and 31st March 2026. Unfortunately, Dumfries and Galloway continues to experience a high number of individuals presenting as homeless.

The Charity continued to examine ways to improve the support provided. Positive outcomes and the progress people made while using the service was recorded across

- Accommodation
- Health
- Safety and security
- Social and economic wellbeing

Dumfries and Galloway Council plans to award new Outreach Housing Support Contracts in April 2027. Consultations with clients, existing provider staff and other stakeholders are planned for the coming months, which will help inform the service specifications for new Outreach Housing Support contracts. We hope the tendering process will be completed by the end of 2026.

Being There Family Support Service

As with Talking Therapies, The Charity was awarded another contract with Dumfries and Galloway Alcohol and Drugs Partnership to deliver a specialist Support Service for people aged 18 years and over affected by a loved one's alcohol and drugs problems. The contract was awarded for a three-year period, with the possibility of extension for a further two years. With a new contract in place, the service was able to recruit a new colleague to complete the team.

Forty-one new referrals were received in 2025-2026 from family members in need of support. In addition to the one-to-one service, the past 12 months has seen the welcome development of more family support groups. The Being There team continues to be heavily involved in community development activities and additional community benefits which are an additional but important part of the contract.

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.

Further financial support was received in 2025-2026 from the ADP which was most welcome. The AXS Partnership Group invested considerable time reviewing and updating the AXS guidance and application process. Funding was also received to develop a new AXS for Families which is planned to launch in 2026.

Alcohol and Drugs Support South West Scotland
Directors' Report

Financial Review
The overall financial position is satisfactory. There was a deficit for the year of £3,410 (Prior year: Surplus £15,001). Total unrestricted and restricted closing reserves are £534,677 of which the General Fund balance is £31,048.

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:

- Preparation and submission of tenders for new Outreach Housing Support Contracts
- Working towards Investors in People re-accreditation
- Ongoing service evaluation and improvement
- Development and launch of AXS for Families
- Regular reviews of policies and procedures, including the new Employment Rights Act 2026
- Continued staff development and pursuit of formal qualifications

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	Apteus Audit Limited trading as 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 26 October 2026 and signed by its order.

Angela Roberts
Company Secretary

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 2026 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 2026 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.

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 Reportof 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.

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, BA CA
(Senior Statutory Auditor)
for and on behalf of
Apteus Audit Limited
trading as Farries, Kirk & McVean

Chartered Accountants and Statutory Auditors

Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006

Dumfries Enterprise Park
Heathhall
Dumfries
DG1 3SJ

Date: 26th October 2026.

Alcohol and Drugs Support South West Scotland
Statement of financial activities
(including income and expenditure account)
for the year ended 31 March 2026

	Notes	Unrestricted Funds	Restricted Funds	Total Funds 2026 £	2025 £
Income from:					
Donations and legacies	2	68	-	68	700
Charitable activities	3	826,405	15,000	841,405	766,507
Investments	4	5,238	-	5,238	6,470
Total income		831,711	15,000	846,711	773,677
Expenditure on:					
Charitable activities					
Operation of activities		(826,488)	(10,113)	(836,601)	(748,576)
Governance costs		(13,520)	-	(13,520)	(10,100)
Total expenditure	5	(840,008)	(10,113)	(850,121)	(758,676)
Net income/(expenditure) for the year	6	(8,297)	4,887	(3,410)	15,001
Transfers between funds	16	-	-	-	-
Net movement in funds		(8,297)	4,887	(3,410)	15,001
Reconciliation of funds:					
Total funds brought forward		532,506	5,581	538,087	523,086
Total funds carried forward		£524,209	£10,468	£534,677	£538,087

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 2026

	Notes		2026 £		2025 £
Current assets					
Debtors	10	7,881		5,066	
Cash at bank and in hand		582,642		583,307	
		590,523		588,373	
Creditors: amounts falling due within one year	11	(55,846)		(50,286)	
Net current assets			534,677		538,087
Total net assets			£534,677		£538,087
The funds of the charity					
Restricted income funds	14		10,468		5,581
Unrestricted income funds	15		524,209		532,506
Total charity funds			£534,677		£538,087

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 26 October 2026

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 2026

	2026 £	2025 £
Operating activities		
Net (Expenditure)/income for the financial year	(3,410)	15,001
Adjustments for:		
Gain on sale of fixed assets	-	(2,645)
Interest receivable	(5,238)	(6,470)
Increase in debtors	(2,815)	(2,735)
Increase in creditors	5,560	4,643
	(5,903)	7,794
Interest received	5,238	6,470
Cash (used in)/generated by operating activities	(665)	14,264
Investing activities		
Proceeds from sale of tangible fixed assets	-	4,200
Cash generated by investing activities	-	4,200
Net cash (used)/generated		
Cash (used in)/generated by operating activities	(665)	14,264
Cash generated by investing activities	-	4,200
Net cash (used)/generated	(665)	18,464
Cash and cash equivalents at 1 April	583,307	564,843
Cash and cash equivalents at 31 March	582,642	583,307
Cash and cash equivalents comprise:		
Cash at bank and in hand	582,642	583,307

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).

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.

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 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.

2 Income from donations and legacies

	Unrestricted Funds	Restricted Funds	Total Funds 2026	Total Funds 2025
	£	£	£	£
Other grants and donations	68	-	68	700

All the income from donations and legacies in 2025 was unrestricted.

3 Income from charitable activities

	Unrestricted Funds	Restricted Funds	Total Funds 2026	Total Funds 2025
	£	£	£	£
provided by government and other charities				
Dumfries & Galloway Council	35,269	-	35,269	35,269
Dumfries & Galloway Council Housing Support	477,136	-	477,136	457,246
Other grants				
NHS Dumfries and Galloway				
Talking Therapies	201,000	-	201,000	191,492
Family Support	113,000	-	113,000	82,500
AXS	-	10,000	10,000	-
AXS for Families	-	5,000	5,000	-
Total income from charitable activities	826,405	15,000	841,405	766,507

Of the income from charitable activities in 2025 £766,507 was unrestricted and £Nil was restricted

4 Investment income

	2026	2025
	£	£
Bank interest	5,238	6,470

All investment income in both 2026 and 2025 is unrestricted

5 Expenditure on charitable activities

	Unrestricted Funds	Restricted Funds	Total Funds 2026	Total Funds 2025
	£	£	£	£
Direct costs				
Employee costs	681,057	-	681,057	594,628
Travel and subsistence	18,333	-	18,333	17,185
AXS payments	-	6,475	6,475	8,364
Other direct costs	3,920	-	3,920	417
Total direct costs	703,310	6,475	709,785	620,594
Support costs				
Employee costs	60,928	-	60,928	60,126
Premises	30,325	3,638	33,963	30,458
Repairs and equipment	7,555	-	7,555	15,112
Professional fees	2,091	-	2,091	5,061
(Gain)/loss on sale of assets	-	-	-	(2,645)
General administrative expenses	22,279	-	22,279	19,870
	123,178	3,638	126,816	127,982
Total expenditure on operation of activities	826,488	10,113	836,601	748,576
Governance costs				
Audit fees	3,820	-	3,820	3,700
Audit Fee - prior year credit				(3,200)
Accountancy fees	9,700	-	9,700	9,600
Total governance costs	13,520	-	13,520	10,100
Total support costs	136,698	3,638	140,336	138,082
Total expenditure on charitable activities	840,008	10,113	850,121	758,676

Of the total expenditure on charitable activities in 2025 £748,369 was unrestricted and £10,307 was restricted.

6 Net income/(expenditure) for the year

	2026	2025
	£	£
This is stated after charging:		
Loss/(Gain) on disposal of fixed assets	-	(2,645)
Operating lease rentals - land and buildings	7,200	7,200
Auditors' remuneration for audit services	3,820	3,700
Key management personnel remuneration	55,378	54,449

7 Staff costs

	2026	2025
	£	£
Wages and salaries	632,331	574,937
Social security costs	66,073	45,727
Staff welfare benefits	5,172	3,789
Other pension costs	36,448	29,826
	740,024	654,279

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 (2025 - nil)

	Number	Number
£60,001 - £70,000	-	-

Average number of employees during the year	Number	Number
Project workers	21	19
Administrative staff	1	1
Management staff	2	2
	24	22

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.

10 Debtors

	2026	2025
	£	£
Prepayments and accrued income	7,881	5,066

11 Creditors: amounts falling due within one year

	2026	2025
	£	£
Trade creditors	5,591	6,227
Other taxes and social security costs	30,058	23,059
Accruals and deferred income	20,197	21,000
	55,846	50,286

12 Other financial commitments

	Land and buildings		Other	
	2026	2025	2026	2025
	£	£	£	£
Falling due:				
within one year	5,400	7,200	-	-

13 Net debt reconciliation

	B/fwd	Cashflows	C/fwd
	£	£	£
Cash at bank and in hand	583,307	(665)	582,642
Prior year net debt reconciliation			
Cash at bank and in hand	564,843	18,464	583,307

14 Restricted income funds

	B/fwd	Income	Expenditure	Transfers	C/fwd
	£	£	£	£	£
AXS	5,581	10,000	(10,113)	-	5,468
AXS Families	-	5,000	-	-	5,000
	5,581	15,000	(10,113)	-	10,468
Prior year restricted income funds					
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)	-
	329,603	-	(10,307)	(313,715)	5,581

Purposes of funds

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.

AXS Families
The AXS Families Fund is a new project managed by the Company on behalf of the Dumfries and Galloway Alcohol and Drugs partnership (ADP). AXS Families helps supports the families of recovering drug and alcohol users in their rehabilitation.

15 Unrestricted income funds

	B/fwd £	Income £	Expenditure £	Transfers £	C/fwd £
General Fund	54,966	40,575	(112,493)	48,000	31,048
Designated funds:					
Infrastructure & Development Fund	129,126	-	-	-	129,126
Talking Therapies	6,030	201,000	(191,614)	(5,000)	10,416
Housing Support	262,494	477,136	(433,152)	(35,000)	271,478
Family Support	79,890	113,000	(102,749)	(8,000)	82,141
	532,506	831,711	(840,008)	-	524,209
Prior year unrestricted income funds					
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
	193,483	773,677	(748,369)	313,715	532,506

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.

16 Transfers

Following reassessment of Service Level Agreements for the provision of care and support services in 2025, the programmes for Talking Therapies, Housing Support and Family Support were 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	-	5,468	5,468
AXS Families	-	5,000	5,000
	-	10,468	10,468
Unrestricted income funds			
Designated funds	-	493,161	493,161
General fund	-	31,048	31,048
	-	524,209	524,209
Total funds	-	534,677	534,677

Prior Year analysis of net assets between funds

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

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

	Notes	Unrestricted Funds	Restricted Funds	Total Funds 2025
		£	£	£
Income from:				
Donations and legacies	2	700	-	700
Charitable activities	3	766,507	-	766,507
Investments	4	6,470	-	6,470
Total income		773,677	-	773,677
Expenditure on:				
Operation of activities		(738,269)	(10,307)	(748,576)
Governance costs		(10,100)	-	(10,100)
Total expenditure	5	(748,369)	(10,307)	(758,676)
Net income/(expenditure) for the year		25,308	(10,307)	15,001
Transfers between funds		313,715	(313,715)	-
Net movement in funds		339,023	(324,022)	15,001
Reconciliation of funds:				
Total funds brought forward		193,483	329,603	523,086
Total funds carried forward		£532,506	£5,581	£538,087

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.