

**Company Registration number: SC097502**

**Charity number: SC010422**

**FIFE ALCOHOL SUPPORT SERVICE  
(A company limited by guarantee)  
TRUSTEES' REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2018**

**FIFE ALCOHOL SUPPORT SERVICE**

**(A company limited by guarantee)**

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## **FIFE ALCOHOL SUPPORT SERVICE**

**(A company limited by guarantee)**

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2018**

The Trustees present their annual report, which meets the requirements for a Directors' Report for the Companies Act, together with the financial statements for the year ended 31 March 2018.

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association, and 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).

Since the company qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

#### **Structure, Governance and Management**

Fife Alcohol Support Service (FASS) is a company limited by guarantee (SC173262) not having share capital and is a recognised charity registered with the Office of Scottish Charities Regulator (Scottish Charity number: SC010422).

The Agency is run through An Executive Committee made up of Trustees which meets six times in the year with an AGM held in August on each year. The annual accounts are laid before the AGM.

New Trustees are appointed to the Agency on the basis that they meet certain criteria and conditions including:

- The expertise they may bring
- Personal recommendation from other Trustees and Service Manager
- Former service users

In line with FASS Equal Opportunities Policy, Trustees from disadvantaged, ethnic and minority groups are encouraged to be involved with the Agency.

The formal process of appointment to the Agency is outlined in the Constitution. The process involves an informal meeting with the Chairperson and Service Manager to assess suitability, and candidates are required to submit a letter detailing their expertise and the reasons why they are interested in becoming involved with the Agency.

Induction and training of new members is provided through the Chairperson and Service Manager. This process has been formalised with the development of a Trustee's role description, which has been approved and formally ratified by the Executive Committee. The legal obligations of Trustees are highlighted in the Memorandum and Articles of Association and a copy is provided to all Trustees on appointment along with the Organisational Structure. Recent guidance on the role and responsibilities of Trustees produced by OSCR has been issued to all Trustees

Decisions relating to Agency Policies, Service Standards, Service Planning and Strategic Direction including the Agency's objectives are made by the Executive Committee. Decisions around the day-to-day management of the organisation are devolved to the Service Manager, Jim Bett.

In accordance with the Memorandum and Articles of Association Rory Cooper and Tim Brett were due to retire by rotation at the AGM. Rory Cooper has offered to stand for re-election. FASS wishes to record their appreciation to Tim Brett for the support and commitment to FASS during the time he was a director with that agency.

## **FIFE ALCOHOL SUPPORT SERVICE**

**(A company limited by guarantee)**

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2018 (continued)**

#### **Agency Objectives and Activities**

The primary objects for which the Agency is established are to promote the prevention and early detection of alcohol and/or drug related problems and ancillary problems including other addictions, mental health and social well-being, and to provide treatment and counselling support towards recovery for individuals experiencing such problems..

The Agency also acts as a research, training and information resource on problems arising from alcohol misuse.

The Agency aims to provide an equitable, accessible alcohol counselling and outreach support services for the people of Fife, working in partnership with all relevant organisations.

The Agency harnesses the skills of local volunteers, recruited from within the local community. By providing training and out-of-pocket expenses, on average 30 Volunteers contribute over 3,500 hours counselling and/or administrative and Committee support every year

#### **Achievements and Performance**

##### **Monitoring and Evaluation 3 Year Service Review**

The monitoring and evaluation framework managed and operated by Fife Council now involves an independent Link Officer undertaking a three year evaluation with the Agency. Ongoing assessment within this framework was carried out recently and the Agency continues to receive very positive outcome. Copies of the report are available from the Agency. This is consistent with the move to focus performance more on the outcomes related to funding.

A nominated Link Officer will continue to undertake annual reviews on behalf of Fife Council, NHS Fife, the ADP and the Health & Social Care Partnership. The review will include the monitoring of performance achieved against objectives set including those agreed within the 3-year Service Level Agreement which further outlines the Agency's key objectives. These objectives are the subject of an on-going review taking into account the Scottish Government's Changing Scotland's Relationship with Alcohol a Framework for Action, the Road to Recovery and local Fife ADP's Substance Misuse Strategy. The Agency's dedicated Management Information System gathers information about qualitative and quantitative outcomes of counselling and these are produced in the Annual Report along with other relevant operational and financial information.

Reports and annual monitoring forms highlight planned activities and progress towards performance targets. These reports are submitted to each of the Executive Meetings for approval and forwarded to Fife ADP, NHS and Fife Council. Reports outline changing trends or any other factors within or out with the Agency's control. The Agency has continued to develop its services and is considering expanding its services where shortfalls in provision or gaps in provision exist.

In 2017-18 the Agency comfortably met its targets in relation to its service level agreements both for the core counselling service and the ADAPT project.

In relation to the staff within the Agency, a development process has been put in place with training needs being identified and suitable counselling diploma training and other courses identified complimented with the addition of training materials, new books and literature. In addition, the Agency continues to develop its policies in line with best practice.

On an annual basis the Agency holds a Planning Day which provides a forum for communicating information to staff and volunteers and allows everyone attending the opportunity of feeding back opinions, views and issues around management issues and the services provided by the Agency.

**FIFE ALCOHOL SUPPORT SERVICE**

**(A company limited by guarantee)**

**TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 MARCH 2018 (continued)**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Trustees**

Mr J Hamilton	Chair
Mr M Rae	Secretary
Mr R Gibson	Treasurer
Mr A H Findlay	
Mr R Cooper	
Mr T Brett	
Judy Hamilton	Appointed 22 March 2018

**Company registered number**

SC097502

**Charity registered number**

SC010422

**Registered office**

17 Tolbooth Street  
Kirkcaldy  
Fife  
KY1 1RW

**Independent auditors**

Thomson Cooper Accountants  
3 Castle Court  
Carnegie Campus  
Dunfermline  
Fife  
KY11 8PB

**Bankers**

The Royal Bank of Scotland plc  
23/25 Rosslyn Street  
Kirkcaldy  
Fife  
KY1 3HA

## FIFE ALCOHOL SUPPORT SERVICE

(A company limited by guarantee)

### TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2018 (continued)

#### Financial Review

The Revenue Account for FASS is reported within the Statement of Financial Activities (SOFA) which is shown on page 10. The Agency maintained strict financial control in its operations during 2017-18 but recorded a deficit for the year, before pension related adjustments, of £57,027. Pension related adjustments of £43,000 were brought into the SOFA increasing the overall deficit for the year to £102,027. There were a number of reasons for this deficit including the additional costs of workplace pension arrangements, long term absence cover and the costs of business development. The Executive Committee is currently looking at possible efficiency savings to address the current funding gap. In addition to this deficit the Agency, being an Admitted Body to the Fife Local Government Pension Scheme, is required to comply with proper accounting practice in relation to pension scheme transactions including liabilities. On the basis of the information provided by the Pension Fund Actuary a further pension related adjustment of £223,000 was recognised in the accounts to reflect the financial position of the Pension fund. This recognised the improving financial position of the Pension Fund compared to the previous year and also any changed assumptions used by the Actuary in his calculations. FASS's pension liability has reduced from £447,000 to £267,000 at the end of the financial year.

The reported surplus for the year shown in the SOFA was therefore £120,973 which, when set against the carry forward position from last financial year, meant that the Agency's unrestricted reserves stood at £28,119 (2016-17 deficit £92,854). In relation to restricted reserves in the SOFA income totalled £84,771 with expenditure of £69,188. The surplus for the year was therefore £15,583 which left the restricted reserve funds at 31<sup>st</sup> March 2018 at £74,662. (2016-17 £59,079) In the Balance Sheet on page 11 net assets excluding pension liabilities are £369,781 (2015-16: £413,225) with the final salary pension liability decreasing from £447,000 in 2016-17 to £267,000 in 2017-18. Net assets of the Agency, including the pension liabilities, are £102,781 (2016-17: deficit £33,775).

The actuary carried out a valuation of the Fife Council Pension Fund as at March 2017. This showed a significant deficit at that point albeit the funding level improved from 94% funded to 101% funded and negotiations are currently being held with Fife Council on the payments that FASS will make to the Fund to contribute towards the deficit position. The employer's contribution rate will increase over the next three years from 23.3% to 24.7% of pensionable pay. The volatility of the stock market continues to have significant effect on the pension fund position which continues to cause concern to bodies such as ourselves. As a result of these concerns and the increasing costs of membership the Executive Committee have agreed to review the current workplace pension arrangements and look to introduce alternative arrangements

The Agency's policy on reserves is to maintain uncommitted balances, excluding pension scheme deficit, of approximately three months operating expenditure equivalent to 25% of annual income which is calculated to be sufficient to meet potential unforeseen expenditure identified as part of a risk management assessment process. This includes the potential wind up of the Agency should funding be withdrawn or the running costs exceed the funding available. If such an event were to transpire the Agency would require to meet redundancy costs and all other outstanding liabilities at that time.

The principal funding bodies are Fife NHS, the Fife Alcohol and Drug Partnership, Fife Council and the Big Lottery Fund. In the current economic climate this funding will be the subject of continuous review and any reduction in funding will potentially impact on the Agency's ability to continue to deliver current services. The Agency is planning to develop a strategy to meet the economic challenges going forward.

The ADP have commenced a Service Review, Needs Assessment and Funding process for 2018-19. The needs assessment process will provide detailed analysis of the current needs of those experiencing substance use problems in Fife as well as carers, family members, children and young people affected by someone else's use.

## **FIFE ALCOHOL SUPPORT SERVICE**

**(A company limited by guarantee)**

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2018 (continued)**

The ADP support team will lead the assessment/review supported by the Research Team within Fife Council, NHS Information Services Division and Scottish Health Council ensuring a consistent and robust approach is followed. This service review has the potential to impact on the services that FASS however it is too early to assess what this impact might be and when it will happen.

#### **Plans for Future Periods**

##### **Strategic Plan 2017-20**

The Executive Committee of FASS monitors on an annual ongoing basis the risks and potential risks to the Agency and these are contained within FASS's risk register. FASS also continues to look for opportunities for diversification and expansion of its services. To support that process FASS recruited a Business Development Manager to specifically look at identifying potential new projects and generating increased funding from both the public and from the private sector and this has been very successful over the last three years. In order to ensure that the Agency is moving in the right direction a Strategic Plan covering the period 2017-2020 was completed and an updated Plan was approved by the Executive Committee in May 2018. The plan was influenced by an assessment process called Path to Impact which looks at organisational strengths and weaknesses, its resilience and the capacity to adapt to change. This identified strategic priorities for the Agency along with action points to deliver on these priorities. This will form the focus of discussions at each of the Executive Committee meetings ensuring that the Agency moves forward.

Details of plans for future periods are forwarded and approved by Fife ADP, Fife NHS Integrated Board and Fife Council via 3-year Service Level Agreement. A 3-year Service Level Agreement (SLA) further outlines the Agency's key objectives. A SLA was recently signed covering the period to March 2019.

##### **Curnie Clubs**

One of the exciting new services introduced in 2016-17 by FASS was the formation of a number of Curnie Clubs throughout Fife. Funded by the Big Lottery Fund the project looks at assisting those members of society who are lonely and isolated, bringing them together in groups to provide social interaction and mutual benefits. Clubs initially had been operating in Levenmouth, Dunfermline Kirkcaldy and Glenrothes areas however the clubs have been expanded to provide services on Cupar and Kilty as well. Donald Grieve manages the project and his enthusiasm and commitment and that of the staff has contributed to the success of the project. The project although is in its early stages continues to develop and initial feedback particularly from service users has been extremely positive. The project recently picked up super start up award from Fife Voluntary Action a testament to how the project is progressing. FASS has made an application once again to the Big Lottery Fund to fund the extension of the service for a further 3 years. Approval has been given to the Stage 1 application and FASS are hopeful that final approval of the Stage 2 application for the extension of the project will be given soon.

##### **Adapt Funding Review**

The services provided by the ADAPT service have been the subject of review over the past year with the ADP looking for significant savings within the current budget. As a result of this the ADAPT service has been reconfigured and is now progressing managed by Dave Dempster.

##### **Safe Zone**

The Safe Zone initiative involves a multi-disciplined team being active in Dunfermline during the festive period ensuring that festive revellers are kept safe from harm as a result of alcohol related incidents. Where problems do arise from accidents or injuries the team is on hand to provide help and assistance. The initiative has proved very successful and is well regarded particularly with Police Scotland. FASS will continue to support Safe Zone and hopefully funds can be identified to extend this service to other areas in Fife. FASS is extremely grateful to the volunteers of the Agency that give their valuable time to make this initiative happen.

## **FIFE ALCOHOL SUPPORT SERVICE**

**(A company limited by guarantee)**

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2018 (continued)**

#### **IT**

FASS is currently looking at a number of IT developments and how cloud based technology can be implemented with the Agency and its systems. FASS's new website is up and running and FASS is appreciative of the grant funding from Awards for All to allow this developments to go ahead. In addition, the FASS have arranged through Virgin Media for an upgrade to their broadband services. The introduction of fibre broadband within the property will allow the implementation of Microsoft Office 365 within the Agency and allow the development of SharePoint services.

On key challenge for FASS will be the introduction of the General Data Protection Rules (GDPR) in May 2018 which will require all organisations to follow new statutory requirements in relation to all data held by the Agency. FASS is well placed to ensure its meets these requirements. The implementation of the DAISy, the drug and alcohol information system which all agencies will require to operate is ongoing and the requirements of GDPR will apply to this information.

#### **COSCA Recognition Scheme**

The scheme recognises quality in the service and is the most substantial award of its type. FASS was successful in receiving accreditation under the scheme and has received its certificate from COSCA as a result. The Website will be updated to reflect FASS success in being recognised for its award.

#### **Training**

FASS has a proud record in terms of training and continues to support the development of training within drug and alcohol services and continues to invest heavily in training for all staff and volunteers in order that they have all the necessary skills and experience to deliver quality services that meet the needs of all of FASS's clients whatever support needs they have.

#### **Publicity and Marketing**

FASS continued to invest significantly in publicity and marketing in 2015-16 with regular press releases all year round as well as targeted regular media advertising. The Agency is looking at how social media particularly Facebook and Twitter can be used to promote the organisation.

### **TRUSTEES' RESPONSIBILITIES STATEMENT**

The Trustees (who are also directors of Fife Alcohol Support Service for the purposes of company law) are responsible for preparing the Trustees' 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 Trustees to prepare financial statements for each financial year. Under company law the Trustees 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 charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.



## **FIFE ALCOHOL SUPPORT SERVICE**

**(A company limited by guarantee)**

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2018 (continued)**

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### **DISCLOSURE OF INFORMATION TO AUDITORS**

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charitable company's auditors are unaware, and
- that each Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

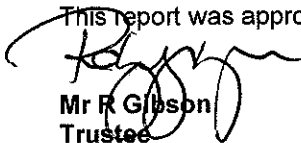
#### **AUDITORS**

Thomson Cooper Accountants were appointed at the previous Annual General Meeting and are deemed to be re-appointed under section 487(2) of the Companies Act 2006.

#### **SMALL COMPANY PROVISIONS**

In preparing this report, the Trustees have taken advantage of the small companies' exemptions provided by section 415A of the Companies Act 2006.

This report was approved by the Trustees on 14 June 2018 and signed on their behalf by:

  
**Mr R Gibson**  
Trustee

## **FIFE ALCOHOL SUPPORT SERVICE**

**(A company limited by guarantee)**

### **INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES AND MEMBERS OF FIFE ALCOHOL SUPPORT SERVICE**

#### **Opinion**

We have audited the financial statements of Fife Alcohol Support Service (the 'company') for the year ended 31 March 2018 which comprise the Statement of Financial Activities, the Balance Sheet, and the Statement of Cash Flows for the year then ended, and notes to the accounts, 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, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 March 2018 and of its profit 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.

#### **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 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**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

#### **Other information**

The directors are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

#### **Opinions on other matters prescribed by the Companies Act 2006**

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

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

## FIFE ALCOHOL SUPPORT SERVICE

(A company limited by guarantee)

### INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES AND MEMBERS OF FIFE ALCOHOL SUPPORT SERVICE

#### Matters on which we are required to report by exception

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

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate 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.

#### Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement set out on page 6, 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 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 company or to cease operations, or have no realistic alternative but to do so.

#### Auditor's 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 an auditor's report 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.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

This report is made solely to the company's trustees and members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

  
Andrew Croxford (Senior Statutory Auditor)

for and on behalf of Thomson Cooper, Statutory Auditor

Dunfermline

15 August 2018

**FIFE ALCOHOL SUPPORT SERVICE****(A company limited by guarantee)****STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2018**

	Note	Unrestricted funds 2018 £	Restricted funds 2018 £	Total funds 2018 £	Total funds 2017 £
<b>INCOME FROM:</b>					
Donations	3	2,303	-	2,303	1,293
Investments	5	118	-	118	217
Charitable activities	6	603,980	84,771	688,751	692,138
Other income	4	1,475	-	1,475	11,275
<b>TOTAL INCOME</b>		<b>607,876</b>	<b>84,771</b>	<b>692,647</b>	<b>704,923</b>
<b>EXPENDITURE ON:</b>					
Charitable activities	7	709,903	69,188	779,091	734,521
<b>TOTAL EXPENDITURE</b>		<b>709,903</b>	<b>69,188</b>	<b>779,091</b>	<b>734,521</b>
<b>NET INCOME / (EXPENDITURE) BEFORE TRANSFERS</b>		<b>(102,027)</b>	<b>15,583</b>	<b>(86,444)</b>	<b>(29,598)</b>
Actuarial gains/(losses) on defined benefit pension schemes	15,17	223,000	-	223,000	(146,000)
<b>NET (EXPENDITURE)/INCOME</b>		<b>120,973</b>	<b>15,583</b>	<b>136,556</b>	<b>(175,598)</b>
<b>RECONCILIATION OF FUNDS:</b>					
Total funds brought forward		(92,854)	59,079	(33,775)	141,823
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>28,119</b>	<b>74,662</b>	<b>102,781</b>	<b>(33,775)</b>

The notes on pages 14 to 23 form part of these financial statements.

**FIFE ALCOHOL SUPPORT SERVICE**

(A company limited by guarantee)  
REGISTERED NUMBER: SC097502

**BALANCE SHEET  
AS AT 31 MARCH 2018**

	Note	£	2018	£	£	2017	£
<b>FIXED ASSETS</b>							
Tangible assets	12			2,934			2,921
<b>CURRENT ASSETS</b>							
Debtors	13	7,462			7,374		
Cash at bank and in hand		<u>370,615</u>			<u>409,662</u>		
		378,077			417,036		
<b>CREDITORS: amounts falling due within one year</b>	14	<u>(11,230)</u>			<u>(6,732)</u>		
<b>NET CURRENT ASSETS</b>				<u>366,847</u>			<u>410,304</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>				369,781			413,225
Defined benefit pension scheme liability	15			<u>(267,000)</u>			<u>(447,000)</u>
<b>NET ASSETS / (LIABILITIES) INCLUDING PENSION SCHEME LIABILITIES</b>				<u>102,781</u>			<u>(33,775)</u>
<b>CHARITY FUNDS</b>							
Restricted funds	17			74,662			59,079
Unrestricted funds	17			<u>28,119</u>			<u>(92,854)</u>
<b>TOTAL FUNDS</b>				<u>102,781</u>			<u>(33,775)</u>

**FIFE ALCOHOL SUPPORT SERVICE**

**(A company limited by guarantee)**

**BALANCE SHEET (continued)  
AS AT 31 MARCH 2018**

The Trustees consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act. However, an audit is required in accordance with section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and for preparing financial statements which give a true and fair view of the state of affairs of the company as at 31 March 2018 and of its net incoming resources for the year in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the provisions applicable to small companies within Part 15 of the Companies Act 2006 and in accordance with Financial Reporting Standard 102.

The financial statements were approved by the Trustees on 14 June 2018 and signed on their behalf by:

  
Mr R Gibson

Mr J Hamilton 

The notes on pages 14 to 23 form part of these financial statements.

**FIFE ALCOHOL SUPPORT SERVICE**

**(A company limited by guarantee)**

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 MARCH 2018**

	<b>Note</b>	<b>2018 £</b>	<b>2017 £</b>
<b>Cash used in operating activities</b>	<b>19</b>	<u>(35,690)</u>	<u>168,022</u>
<b>Cash flows from investing activities</b>			
Interest income		118	217
Purchase of tangible fixed assets		<u>(3,475)</u>	<u>-</u>
		<u>(3,357)</u>	<u>217</u>
<b>(Decrease) / Increase in cash and cash equivalents in the year</b>		<u>(39,047)</u>	<u>168,239</u>
<b>Cash and cash equivalents at the beginning of the year</b>		<u>409,662</u>	<u>241,423</u>
<b>Cash and cash equivalents at the end of the year</b>		<u>370,615</u>	<u>409,662</u>

## **FIFE ALCOHOL SUPPORT SERVICE**

(A company limited by guarantee)

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2018**

#### **1. ACCOUNTING POLICIES**

##### **1.1 Basis of preparation of financial statements**

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 102 published on 16 July 2014, the Charities and Trustee Investment (Scotland) Act 2005, Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

##### **1.2 Funds structure**

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor.

##### **1.3 Going concern**

The Trustees are satisfied that the charity has adequate unrestricted resources, of which a high percentage is held in cash, to continue its objectives for the foreseeable future, and therefore has adopted the going concern basis in preparing these financial statements.

##### **1.4 Tangible fixed assets and depreciation**

All tangible fixed assets costing more than £100 are capitalised.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Leasehold improvements	-	20% straight line
Equipment	-	20% to 33% straight line

##### **1.5 Operating leases**

Rentals under operating leases are charged to the Statement of financial activities incorporating income and expenditure account on a straight line basis over the lease term.



## **FIFE ALCOHOL SUPPORT SERVICE**

**(A company limited by guarantee)**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2018**

#### **1. ACCOUNTING POLICIES (continued)**

##### **1.6 Pensions**

The company operates a defined benefits pension scheme and the pension charge is based on a full actuarial valuation dated 31 March 2017. The charity is part of the Fife Council Local Government pension. The assets of the scheme are held separately from those of the charity.

The contributions are determined by a qualified actuary on the basis of triennial valuations using the projected unit method. The most recent valuation was as at 31 March 2017 and has been updated to reflect conditions at the balance sheet date. The assumptions that have the most significant effect on the results of the valuation are those relating to the rate of return on investments and the rate of increase in salaries and pensions. It was assumed that the investment returns would be 6.0% per year, that salary increases would average 5.1% per year and that present and future pensions would increase at the rate of 2.8% per year.

Pension scheme assets are valued at fair value at the balance sheet date. Fair value is based on market price information and in case of quoted securities is the published bid price. Pension scheme liabilities are measured on an actuarial basis using the projected unit method and are discounted to their present value using a rate equivalent to the current rate of return on a high quality corporate bond of equivalent currency and term to the scheme liabilities. The pension scheme deficit is recognised in full on the balance sheet.

##### **1.7 Income**

All income is recognised once the company has entitlement to the income, there is sufficient certainty of receipt and it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when communication is received in writing with notification of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the income, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions are wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit included upon notification of the interest paid or payable by the Bank.

##### **1.8 Expenditure**

Liabilities and expenditure is recognised as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated to the applicable expenditure headings.

Charitable activities have been allocated on the basis of staff time

Support costs are those costs incurred directly in support of expenditure on the objects of the charity. Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

## FIFE ALCOHOL SUPPORT SERVICE

(A company limited by guarantee)

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2018

#### 2. RELATED PARTY TRANSACTIONS

The trustees all give freely of their time and expertise without any form of remuneration or other benefit in cash or kind (2017 : £nil). Expenses paid to the trustees in the years totalled £997 (2017 : £1,428). These expenses were made up of 2 trustees in respect of reimbursed travel expenses.

#### 3. DONATIONS

	Unrestricted funds 2018 £	Restricted funds 2018 £	Total funds 2018 £	Total funds 2017 £
Donations	2,303	-	2,303	1,293
Total donations and legacies	2,303	-	2,303	1,293

In 2017, of the total income from donations and legacies, £1,043 was to unrestricted funds and £250 was to restricted funds.

#### 4. OTHER INCOME

	Unrestricted funds 2018 £	Restricted funds 2018 £	Total funds 2018 £	Total funds 2017 £
Fees and reports	1,475	-	1,475	1,275
Website funding	-	-	-	10,000
	1,475	-	1,475	11,275

In 2017, of the total other incoming resources, £1,275 was to unrestricted funds and £10,000 was to restricted funds.

#### 5. INVESTMENTS

	Unrestricted funds 2018 £	Restricted funds 2018 £	Total funds 2018 £	Total funds 2017 £
Bank interest receivable	118	-	118	217

In 2017, of the total investment income, £217 was to unrestricted funds and £NIL was to restricted funds.

## FIFE ALCOHOL SUPPORT SERVICE

(A company limited by guarantee)

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2018

#### 6. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2018 £	Restricted funds 2018 £	Total funds 2018 £	Total funds 2017 £
Fife Council	72,431	-	72,431	72,432
Fife NHS	230,762	-	230,762	230,835
ADAPT	243,568	-	243,568	251,673
Substance Support Service	57,219	-	57,219	57,219
Curnie Clubs	-	74,771	74,771	79,979
GC - Funding	-	10,000	10,000	-
	<u>603,980</u>	<u>84,771</u>	<u>688,751</u>	<u>692,138</u>

In 2017, of the total income from charitable activities, £612,159 was to unrestricted funds and £79,979 was to restricted funds.

#### 7. COSTS OF CHARITABLE ACTIVITIES

	Basis of Allocation	Governance & Support costs £	Charitable Activities £	Total 2018 £	Total 2017 £
Core	Staff time	102,103	201,684	303,787	233,127
Health Centre Project	Staff time	39,360	77,544	116,904	121,917
ADAPT	Staff time	-	256,618	256,618	305,049
Substance Support Service	Staff time	-	39,707	39,707	40,989
Curnie Clubs	Staff time	-	62,075	62,075	33,439
		<u>141,463</u>	<u>637,628</u>	<u>779,091</u>	<u>734,521</u>

Allocation of time is based on staff timesheets to each service provided by the charity.

#### 8. NET INCOMING RESOURCES/ (RESOURCES EXPENDED)

This is stated after charging:

	2018 £	2017 £
Depreciation of tangible fixed assets:		
- owned by the charity	3,462	2,878
Staff pension contributions	<u>81,542</u>	<u>79,765</u>

## FIFE ALCOHOL SUPPORT SERVICE

(A company limited by guarantee)

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2018

#### 9. AUDITORS' REMUNERATION

	2018 £	2017 £
Fees payable to the company's auditor for the audit of the company's annual accounts	5,248	4,590

#### 10. STAFF COSTS AND EMOLUMENTS

Total staff costs were as follows:

	2018 £	2017 £
Wages and Salaries	437,731	405,676
Social security costs	31,948	28,622
Other pension costs	81,542	79,765
	<u>551,221</u>	<u>514,063</u>

#### 11. STAFF PARTICULARS

The average number of persons employed by the company during the year was as follows:

	2018 No.	2017 No.
Core	6	7
Health Centre Project	10	10
Curnie Clubs Project	3	2
ADAPT Project	12	12
Substance Support Service	1	1
	<u>32</u>	<u>32</u>

No employee received remuneration amounting to more than £60,000 in either year.

The key management personnel of the charity comprise the trustees. The total employee benefits of the key management personnel were £nil (2017 - £nil).

**FIFE ALCOHOL SUPPORT SERVICE****(A company limited by guarantee)****NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2018****12. TANGIBLE FIXED ASSETS**

	<b>Equipment</b>	<b>Leasehold</b>	<b>Total</b>
	<b>£</b>	<b>Improvements</b>	<b>£</b>
		<b>£</b>	<b>£</b>
<b>Cost</b>			
At 1 April 2017	58,952	51,972	110,924
Additions	3,475	-	3,475
Disposals	(51,310)	(51,972)	(103,282)
At 31 March 2018	<u>11,117</u>	<u>-</u>	<u>11,117</u>
<b>Depreciation</b>			
At 1 April 2017	56,031	51,972	108,003
Charge for the year	3,462	-	3,462
Dep'n on disposal	(51,310)	(51,972)	(103,282)
At 31 March 2018	<u>8,183</u>	<u>-</u>	<u>8,183</u>
<b>Net book value</b>			
At 31 March 2018	<u>2,934</u>	<u>-</u>	<u>2,934</u>
At 31 March 2017	<u>2,921</u>	<u>-</u>	<u>2,921</u>

**13. DEBTORS**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Trade debtors	525	800
Prepayments and accrued income	<u>6,937</u>	<u>6,574</u>
	<u>7,462</u>	<u>7,374</u>

**14. CREDITORS: Amounts falling due within one year**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Accruals and deferred income	<u>11,230</u>	<u>6,732</u>
	<u>11,230</u>	<u>6,732</u>

## FIFE ALCOHOL SUPPORT SERVICE

(A company limited by guarantee)

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2018

#### 15. PENSION COMMITMENTS

The amounts recognised in the statement of financial activities are as follows:

	2018 £	2017 £
<b>Total operating charge in resources expended:</b>		
Current service cost	149,000	105,000
Employer contributions	(91,000)	(83,000)
	<hr/>	<hr/>
Total operating charge	58,000	22,000
<b>Amounts included in other finance income:</b>		
Expected return on scheme assets	(43,000)	(45,000)
Interest on scheme liabilities	55,000	55,000
	<hr/>	<hr/>
Other finance income	12,000	10,000
<b>Amounts included in other recognised gains and losses:</b>		
Actuarial (gain) / loss	(250,000)	159,000
	<hr/>	<hr/>
Total charge to the statement of financial activities	(180,000)	191,000
	<hr/>	<hr/>

The total operating charge and other finance cost are recognised in the following line items in the statement of financial activities:

	2018 £	2017 £
Charitable activities	43,000	45,000
Governance costs	-	-
	<hr/>	<hr/>
Total	43,000	45,000
	<hr/>	<hr/>

At 31 March 2018 the cumulative amount of actuarial losses recognised in the statement of financial activities is £(34,000) (2017 : £216,000).

The amounts recognised in the balance sheet are as follows:

	2018 £	2017 £
Present value of obligations	(2,014,000)	(2,059,000)
Fair value of scheme assets	1,747,000	1,612,000
	<hr/>	<hr/>
Net pension liability	(267,000)	(447,000)
	<hr/>	<hr/>

**FIFE ALCOHOL SUPPORT SERVICE****(A company limited by guarantee)****NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2018**

Changes in the present value of the defined benefit obligation scheme are as follows:

	2018 £	2017 £
Opening defined benefit obligation	(2,059,000)	(1,520,000)
Current service cost	(149,000)	(105,000)
Interest on scheme liabilities	(55,000)	(55,000)
Actuarial (loss)/gain	219,000	(394,000)
Contributions by scheme participants	(20,000)	(19,000)
Benefits paid	50,000	34,000
	<u>(2,014,000)</u>	<u>(2,059,000)</u>
Closing defined benefit obligation		

Changes in the fair value of scheme assets are as follows:

	2018 £	2017 £
Opening fair value of scheme assets	1,612,000	1,264,000
Expected return on scheme assets	43,000	45,000
Contributions by employer	91,000	83,000
Contributions by scheme participants	20,000	19,000
Actuarial loss / (gain)	31,000	235,000
Benefits paid	(50,000)	(34,000)
	<u>1,747,000</u>	<u>1,612,000</u>
Closing fair value of scheme assets		

The fair value of the major categories of scheme assets as a percentage of total scheme assets are as follows:

	2018 %	2017 %
European equities	72	72
European bonds	14	15
Property	9	8
Cash	5	5

Amounts for the current and previous four periods are as follows:

	2018 £	2017 £	2016 £	2015 £	2014 £
Defined benefit obligation	(2,014,000)	(2,059,000)	(1,520,000)	(1,584,000)	(1,456,000)
Fair value of scheme assets	<u>1,747,000</u>	<u>1,612,000</u>	<u>1,264,000</u>	<u>1,237,000</u>	<u>1,076,000</u>
Deficit in scheme	<u>(267,000)</u>	<u>(447,000)</u>	<u>(256,000)</u>	<u>(347,000)</u>	<u>(380,000)</u>

**FIFE ALCOHOL SUPPORT SERVICE**

(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2018**

**16. OPERATING LEASE COMMITMENTS**

As at 31 March 2018 the total of the Charity's future minimum lease payments under non-cancellable operating leases was:

	2018 £	2017 £
Due within one year	18,553	6,250
Due between 2 – 5 years	66,520	-
	<u>66,520</u>	<u>-</u>

**17. STATEMENT OF FUNDS**

	Brought Forward £	Income £	Expenditure £	Gains / (losses) £	Carried Forward £
<b>Unrestricted funds</b>					
Defined benefit pension scheme	(447,000)	-	(43,000)	223,000	(267,000)
General funds	354,146	607,876	(666,903)	-	295,119
	<u>(92,854)</u>	<u>607,876</u>	<u>(709,903)</u>	<u>223,000</u>	<u>28,119</u>
<b>Restricted funds</b>					
	£	£	£	£	£
GC – Funding	-	10,000	-	-	10,000
Fife Council Funding - Website Design	1,000	-	-	-	1,000
CIP Funds - ADAPT (SEC funding)	1,289	-	-	-	1,289
Big Lottery Fund - Website	10,000	-	(7,113)	-	2,887
Big Lottery Fund – Curnie Clubs	41,540	74,771	(62,075)	-	54,236
Garfield Weston Foundation – Curnie Clubs	5,000	-	-	-	5,000
Curnie Clubs – Donations	250	-	-	-	250
	<u>59,079</u>	<u>84,771</u>	<u>(69,188)</u>	<u>-</u>	<u>74,662</u>
Total of funds	<u>(33,775)</u>	<u>692,647</u>	<u>(779,091)</u>	<u>223,000</u>	<u>102,781</u>

**SUMMARY OF FUNDS**

	Brought Forward £	Income £	Expenditure £	Gains / (losses) £	Carried Forward £
General funds	(92,854)	607,876	(709,904)	223,000	28,118
Restricted funds	59,079	84,771	(69,187)	-	74,663
	<u>(33,775)</u>	<u>692,647</u>	<u>(779,091)</u>	<u>223,000</u>	<u>102,781</u>



## FIFE ALCOHOL SUPPORT SERVICE

(A company limited by guarantee)

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2018

#### 18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds 2018 £	Designated funds 2018 £	Restricted funds 2018 £	Total funds 2018 £
Tangible fixed assets	2,934	-	-	2,934
Current assets	303,415	-	74,662	378,077
Creditors due within one year	(11,230)	-	-	(11,230)
Provisions for liabilities and charges	-	(267,000)	-	(267,000)
	<u>295,119</u>	<u>(267,000)</u>	<u>74,662</u>	<u>102,781</u>

#### 19. RECONCILIATION OF NET MOVEMENT IN FUND TO NET CASH INFLOW OPERATING ACTIVITIES

	2018	2017
<b>Cash inflow from operating activities:</b>		
Net movement in funds	136,556	(175,598)
Add back depreciation charge	3,462	2,878
Investment income	(118)	(217)
(Decrease) / Increase in Debtors	(88)	191,602
Increase / (Decrease in Creditors	4,498	(41,643)
Actuarial (gains) / losses on defined benefit pension schemes	(223,000)	146,000
Current pension cost	43,000	45,000
Net cash used in operating activities	<u>(35,690)</u>	<u>168,022</u>

#### 20. COMPANY LIMITED BY GUARANTEE

The company is limited by guarantee and, consequently has no share capital.