

Charity registration number SC010422 (Scotland)

Company registration number SC097502 (Scotland)

FIFE ALCOHOL SUPPORT SERVICE
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

FIFE ALCOHOL SUPPORT SERVICE

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FIFE ALCOHOL SUPPORT SERVICE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2022

The Trustees have pleasure in presenting their annual report and financial statements of the charity for the financial year ended 31st March 2022, which meets the requirements of the Companies Act.

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 FRS 102.

Structure, Governance and Management

Fife Alcohol Support Service (FASS) is a company limited by guarantee (Company number SC097502) 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 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 Trustees 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 Management Team.

In accordance with the Memorandum and Articles of Association, Robert Gibson and John Hamilton are due to retire by rotation at the AGM. Robert Gibson and John Hamilton have agreed to stand for re-election.

FIFE ALCOHOL SUPPORT SERVICE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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 is also developing its Curnie Clubs which deal with tackling isolation and loneliness at the heart of communities.

Overview of Activity and Achievements 2021-22

In April 2020 a shockwave hit the world, and everything stopped. Or almost stopped – some services were deemed essential and FASS continued to provide for vulnerable people and that is particularly true in the second year of Covid.

Looking back, it is remarkable how well FASS continued to deliver. Our staff and volunteers transformed the whole organisation's mode of operations across our services and to do so was an almost incredible achievement by everyone, and one that deserves wholesome praise. Our people displayed great initiative, organisational skills, and dedication to the task. And they did so under the increasing stress and pressure of personal and family risk from Covid-19. This course of events highlighted two of the strengths of FASS - its resilience and adaptability.

Our need to deliver effective remote working was an impetus to transform the organisation's processes to increasingly develop digital working and hybrid arrangements going forward. Change Management for this was overseen by a Digital Strategy Group led by one of our Trustees. Staff, volunteers, and service users were widely consulted, and the organisation invested heavily in new IT for its projects. We embraced Microsoft 365 as our primary tool, supplemented by specialist software as required.

The transformation continued in management FASS implemented a new management team to lead and develop the organisation comprising Jim Bett, Dave Dempster, Donald Grieve and Mhairi Owens. They have done a marvellous job of supporting Trustees and clients through difficult times and FASS is indebted to them. Managers from across FASS services now work together in developing our operations and diversifying activities in line with our Mission. Formed from the Managers of each FASS service, the team provides leadership and direction for a diverse range of project activities in the organisation.

The service reports for the year found in the FASS s Annual Report illustrate an excellent performance by the charity during the most trying of times. Everyone showed up in the crisis and all were outstanding. A special thank you to all our homeworkers and especially the small team of Coordinators and Administrators who manned the FASS office throughout.

FIFE ALCOHOL SUPPORT SERVICE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Management Report

A common news theme over the past couple of years has been resilience in the face of severe restrictions to liberty and relationships. There were wonderful examples of stoicism and camaraderie, of charity and creativity. The community rose to the challenge of Covid and came out on top, or so it seems.

For all the strength, there was also fragility. The stress, the uncertainty, the enforced changes - perhaps all took a toll. And now, as the height of the pandemic appears to have passed, there are other pressing worries.

FASS have seen that fragility at close hand, in the sheer number of people seeking help from FASS services this past year. It's also evident in the complex alcohol and drug issues, health and welfare needs they brought with them.

The Alcohol Support Service experienced the most intense level of demand ever faced in its 45-year history. Many people were drinking much more during the Covid restrictions. That together with development of mental health issues like anxiety and depression, often forged intransigent problems. The counselling service responded with great professionalism and skill, increasing its capacity wherever possible. It's a great credit to the Staff and Volunteers that it maintained its usual high quality of service in such difficult circumstances.

It was a similar experience for our ADAPT Substance Recovery Service. It provided its community-based Triage Support and Counselling, REACH hospital liaison service and Near Fatal Overdose intervention throughout Fife. Clients and their families required intensive help. Whether it was people attending for the first time, or those returning following a relapse, they received enthusiastic and dedicated service. ADAPT staff and volunteers also introduced a brand new Retention Service and the KY8 support hub in Methil.

Curnie Clubs received a further 3-years funding from The National Lottery Community Fund to tackle isolation and loneliness. It was a year of innovation for Curnie Clubs. Staff and Club Members used learning gained from pandemic practices to reformulate how Curnie Clubs work. They developed a new flexible mix of face-to-face and online delivery to deal with pandemic restrictions.

Our people, the staff and volunteers of FASS are resilient, but we are mindful of their need for care and welfare too. Like many in the Third Sector, they have delivered diligently faced with the same pandemic pressures as everyone else. This year, as in the past, they were nothing short of magnificent.

Jim Bett, Mhairi Owens, Dave Dempster, Donald Grieve – Management Team

FIFE ALCOHOL SUPPORT SERVICE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2022**

Alcohol Counselling Service

The Alcohol Support Service provides psycho-social counselling for individuals aged 16 and over concerned about their own or someone else's drinking.

Our counselling is tailored to meet individual need, with a choice of abstinence or controlled drinking regimes. A collaborative, goal focused and recovery-based approach assists our clients to address their concerns about alcohol use and does so within a context of inter-related psychological, social and relationship issues. Counselling is also available for family members and friends.

It was during the year from April 2021 until March 2022 that the full impact of Covid restrictions manifested for the service. As people again faced a return to something approaching normal life and work, drinking patterns and mental health issues that developed during lockdown, proved to be less than manageable without specialist help. Many chose to approach FASS and this resulted in demand for alcohol counselling increasing significantly.

During the time of Covid, from lockdowns and beyond, we have also been helping people with higher levels of mental health issues, particularly extreme anxiety combined with alcohol use. Also, higher levels of suicidal ideation have been noted. Counsellors are dealing with cases that are more complex, and the support required by clients is more intensive and long lasting. Another challenge we've faced has been clients staying in the pathway for longer.

The service response during the year has been both dedicated and professional. Notably, counselling staff and volunteers dug very deep to increase the number of sessions available for clients.

As restrictions eased, we offered face-to-face Counselling again. We also continued to provide many sessions of counselling by telephone and video, using skills developed during the pandemic. It is as a very flexible and responsive service that we end the year and look forward to the next.

Our EMDR or Eye Movement Desensitisation and Reprocessing psychotherapy continued to operate face-to-face when restrictions allowed. EMDR is used to aid recovery from complex Post-Traumatic Stress Disorder, anxiety and panic attacks, addictions and other intransigent problems. The service dovetails with the counselling service. During the year until March 2022 EMDR helped 16 clients.

The Alcohol Support Service invests a great deal of effort and resource to enable a high quality and standard of service. Our counselling is delivered in line with COSCA Standards & Ethics and the quality of our organisation continues to be recognised by COSCA's Recognition Scheme for Organisations.

Training

The service also continued to fulfil its role as a placement provider for University and College counselling students. Throughout the year we continued to recruit counsellors into the service, providing training, peer support and practice supervision often delivered face-to-face or by Zoom and Teams. During the year we added 5 volunteer trainee counsellors who each received pre-placement training and an inhouse Induction.

Both our Counselling Service Co-ordinators are registered Scottish Mental Health First Aid (SMHFA) and Applied Suicide Intervention Skills Training (ASIST) Trainers. This year we increased the number of our Trainers to 4 with the addition of 2 counsellors who are now qualified to deliver SMHFA.

Support & Supervision

Practice Supervision is mandatory for all volunteer and staff counsellors and is defined by Governing Bodies, Codes of Practice and Ethics Frameworks. All supervision is organised and monitored to ensure safe practice and delivery of a quality service.

Helen Hutton, Sarah White - Counselling Service Co-ordinators

FIFE ALCOHOL SUPPORT SERVICE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2022**

ADAPT Substance Recovery

ADAPT offers advice, access to services and counselling for individuals and family members worried about alcohol, drugs and prescribed medicines.

During the post-covid period, there has been an intensity to the outreach support needed by our clients and their families. Many were first time service users, but there were also many who had relapsed during the pandemic and its isolation. They came seeking help for their reliance on substances, but many also had their mental health impacted. There was often a complexity of problematic issues around family relationships and their socio-economic situation.

ADAPT Triage Team

As the main Substance Use Triage service in Fife, ADAPT is often the first point of contact of support. We receive people wishing to be assessed, referred, and supported into the services that they, their families or significant others may require. The service provides care planning and includes a community active links and mentoring programme. It supports people accessing clinical and psycho-social treatments, maintaining contact with them and their families until they are safely within appropriate services.

Motivating Service Users, building and strengthening recovery capital, supporting engagement and compliance with treatment, and assisting with any identified health and social needs are amongst the benefits of this approach.

Clients benefited from ADAPT's engagement and support into many Third Sector and Statutory Sector services including:

- Housing & Homelessness Services
- Universal Credit & Benefits
- Help for Debt
- Social Services
- GPs and Primary Care
- Harm Reduction, Blood Born Virus testing, and Naloxone distribution
- Advocacy
- Help with travel to appointments

ADAPT Substance Misuse Counselling

Brief psycho-social counselling provides help for clients in crisis and for those not requiring opiate treatment services. A solid foundation for recovery is established through a solutions- focused approach that includes identification of the client's personal strengths and resources. Relapse prevention strategies help maintain recovery. Counselling provides a full range of ADAPT first contact interventions including immediate care and triage assessment where necessary. 182 people were referred into counselling during the year.

There were 86 closures of counselling programmes, with 85% of clients indicating either complete success or significant improvement. Another 35 people finished counselling after requiring a single appointment for crisis counselling or relapse prevention.

FIFE ALCOHOL SUPPORT SERVICE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2022**

ADAPT Near Fatal Overdose (NFO) Team

The NFO team supports those who experience near fatal overdose and engages with them following intervention from Fife Scottish Ambulance Service. It provides a follow-up contact and offers advice and support for people at risk, and their loved ones. It also offers the opportunity to explore substance misuse issues, and mental and physical health issues, family relationships, social environment, and housing. Screenings and tests for Blood Born Viruses and sexual health are available, also safer injecting equipment, needle exchange and Naloxone.

The team engages with vulnerable people who have overdosed on Heroin and other opiates. These have often been taken in combination with alcohol, street Valium and prescribed medications. In total, ADAPT NFO engaged with 695 people, clients and families, who were impacted by a Near Fatal Overdose or Drug-related Death. This project works as a partnership between ADAPT, the Scottish Ambulance Service and the Fife ADP Drug Death Coordinator.

ADAPT NFO is funded by Fife ADP and the Corra Foundation.

ADAPT REACH Team

REACH is ADAPT's contribution to the Hospital Liaison service. Our partners are the NHS Addiction Service, and We Are With You. The REACH team provides dedicated support in the community for people discharged from Victoria Hospital following treatment for alcohol and drugs.

REACH aims to reduce deaths by increasing and maintaining service user engagement with harm reduction, alcohol and drug treatment and rehabilitation services. This improves outcomes for people who are at risk, and for their families. REACH support usually lasts up to 9 months from first point of contact. Each patient can receive multiple contacts including home visits, often several per week.

This year, the REACH team engaged with 125 new patients, 80 of whom were referred directly from Victoria Hospital. The others came from various sources including Social Work and ADAPT Triage and Near Fatal Overdose Teams.

92% of referrals were for alcohol-related conditions, 5% Illicit substances and 3% for multi- substance misuse. During contact, 27 patients completed a further detox programme and were supported until safely discharged.

ADAPT Retention Service Team

In November 2021, our new Retention Service began. The team's aim is to work with partner agencies to identify clients at risk. They may have fallen out of treatment, and we seek to engage, and aid their return. Some feedback about this partnership working between Addiction Services and Retention Service:

KY8

In March 2022, ADAPT launched the KY8 community hub in Methil. This offers drop-in support for individuals or family members affected by Substance Misuse. No appointment is needed and local people can simply drop in for a chat and a cup of tea or coffee.

The new hub is a place where people can talk informally with ADAPT support workers. They can get advice for their own or another's substance misuse. The Hub offers ADAPT's full range of help including triage and referral, interactive community engagement, and Naloxone training and supply.

FIFE ALCOHOL SUPPORT SERVICE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2022**

FASS Community Drugs Service

FASS Community Drug Service (FCDS) is for people experiencing every severity of drug misuse. From first time experimenters, to regular users, to people experiencing great problems because of their long- term chaotic drug misuse.

We help adults who are affected by substance misuse and their families who consequently experience a range of personal, social and lifestyle problems. Our outreach services are normally available in Dunfermline, West Fife, and Kirkcaldy. Whilst we maintained this whenever Covid-19 restrictions were eased, much of our contact with service users occurred by telephone.

Brief Recovery Support is outreach advice and immediate care for people when they are most likely to be using drugs. It offers crisis support, relapse prevention and lifestyle advice. We helped 325 service users over the year.

FCDS has had a long-standing professional working relationship with enhanced prescribing GP services in Inverkeithing & Benarty. We continue to assist with Opioid Replacement Treatment (ORT) offered within the surgeries. We advise and support clients on harm reduction and stabilisation leading to reduction and ultimate withdrawal from heroin and other opiate type substances.

Intensive Outreach Support offers an on-demand response for people who need more help to gain control over their drug misuse. It is provided for clients who find themselves in chaotic and potentially dangerous circumstances. Our work often involves dealing with family or social relationships, finances, homelessness and generally unhealthy life-styles that are fuelled by drug use. We helped 270 service users during the year.

Dave Dempster - Substance Misuse Manager

Curnie Clubs

Funded since 2016 to support lonely and isolated individuals, this year Curnie Clubs extended its activities.

The year from April 2021 to March 2022 was challenging for Curnie Clubs. Society as we knew it had changed to an existence of pandemic restrictions, compounding the issue of isolation for our Membership.

Curnie received a further three years funding from the National Lottery Community Fund, albeit at a reduced rate. Over the year, as other funding streams ended, Curnie lost three valuable members of staff. This was a poignant moment in the Curnie journey, and the loss was felt by all. Funding is a fickle mistress and unfortunately these situations will occur from time to time.

Curnie Groups

As the year moved towards March 2022, Curnie began to work face-to-face again. We now have in-person Clubs back in Dunfermline, Cowdenbeath, Kirkcaldy and Glenrothes. Our Kirkcaldy Club meets in the Bennoch Hub, where our gardening Club is popular with members from across Fife.

Curnie was in a state of constant change during the year, developing new practices, skills and methodologies. We used learning from our pandemic practices to reformulate how we work, with a mix of face-to-face and our new online skills. It was a year of innovation with Staff and Members involved in the process of development. And it was a year we accepted Covid as a constant to work with as opposed to something to fear.

Our Volunteers, all of whom are Members, assisted with Club development, design and delivery.

FIFE ALCOHOL SUPPORT SERVICE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Members took ownership of the new-look Clubs. They were instrumental in putting in place measures to support newcomers who were not tech savvy. Members also developed cross-Club groups like Stroke Survivors, art and slimming, as well as co-producing the Gardening Club with staff.

As ever, our Members were people who had found themselves lonely and isolated because of worsening disabilities, homelessness, and mental health. They had lost their confidence to engage with others. Often supported by referrers or relatives to begin attending Curnie, they found a place of understanding and therapeutic support. Twelve Members moved on to take training courses; 2 entered education; 6 started jobs; 9 became Volunteers and 18 engaged with community activity out with Curnie Clubs.

Curnie Counselling

Curnie counselling was initially funded by the National Lottery Community Fund for one year at the height of the Pandemic. It was subsequently extended for six months and again for a further six months. This service has proven to be much needed and opened a new set of referrers to us. We have two counsellors who work 20 hours per week. Our counsellors are fully employed working caseloads limited only by ethical practice.

Foetal Alcohol Spectrum Disorder Service

Our FASD Fife project provides support for parents and carers of those with FASD. It provides strategies and resources to support positive parenting and management of the condition.

The project also provides a Facebook network and face-to-face peer support group, advocacy and education. The project has delivered FASD training both internally and externally to professionals in health, social care and education.

Eleven of the families we supported received intensive help over the year. Two adults with FASD were given support to help them manage daily living. We also delivered five drop-in sessions and three Understanding FASD workshops directly for Carers. Feedback was consistently excellent, with service users appreciating the lived experience of the Coordinator.

FASD Fife now boasts two volunteers drawn from our alcohol service. This has been very successful and increases the depth of understanding and our skill base as an organisation.

In conclusion, Curnie weathered the storms of 2021 – 2022. We adapted through the learning Covid forced upon us, and we have grown. We do not appear to have lost ground through being closed to face-to-face work and referrals are again at pre-Covid levels. Our position is stronger than ever, as we now have new experience, knowledge and skills at our disposal.

Donald Grieve - Curnie Clubs Manager

Supporting Families

There were a number of other funding streams which FASS were proactive in assisting with the distribution of funds including the STV Appeal, Scottish Government Winter Support Package, Carnegie Dunfermline Trust, Richardson & Starling, Scottish Digital Inclusion, NHS Charities Together, The Abbey Church of Dunfermline.

The Scottish Government Winter Support Package was one of several involving ADAPT, the Alcohol Support Service and Curnie Clubs working together to aid disadvantaged families.

Others such as the trusts and funders listed above, also provided significant grants that were converted into vouchers for aid and electronic devices.

FIFE ALCOHOL SUPPORT SERVICE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2022**

With their help we provided Supermarket Vouchers, Electricity Card Top-ups, and Food Parcels for at risk families with children. We experienced significant demand for food, clothing and help with utilities. In all, our help involved:

- A bus travel pass scheme for clients
- Gas/Electric vouchers
- Clothing Vouchers
- A food voucher scheme
- School clothing grants for children of families impacted by substance misuse
- Distribution of telephones for clients
- Distribution of electronic devices for clients & families
- Distribution of Christmas gifts for individuals & families

Families with a member experiencing chaotic substance misuse issues often have complex social care needs. Lack of money for essentials is common. Isolation is also often an issue. Families who had little or no access to communication devices had trouble maintaining appointments and medical prescription requirements with our services and with NHS Fife.

Dave Dempster - Substance Misuse Manager

Financial Review

The Revenue Account for FASS is reported within the Statement of Financial Activities (SOFA) which is shown on page 17 of these accounts.

The Agency maintained strict financial control in its operations during 2021-22 and recorded a surplus for the year relative to unrestricted funds of £56,154 (2020-21 £92,290). which meant that the Agency's unrestricted reserves stood at £538,198 at March 2022 (2020-21 £482,044). Turnover again increased in 2021-22 to £1,120,382 (2020-21 £1,031,580). This represents an improvement to FASS's finances and leaves their finances in a strong position to meet the challenges going forward.

FASS was extremely grateful to be left a legacy in the will of the late Helen Tabor. The money will be used to create counselling facilities in the new main office which FASS will relocate to.

In relation to restricted reserves in the SOFA, income totalled £430,201 (2020-21 £444,167) with expenditure of £398,001 (2020-21 £365,396). The surplus for the year was therefore £32,200 (2020-21 £78,771) which left the restricted reserve funds at 31st March 2022 at £370,733 (2020-21 £338,533).

In terms of the Balance Sheet on page 19, FASS continues to show very good liquidity with cash in the bank of £921,496 and net current assets of £881,227 (2020-21 £782,606). Total funds are therefore £908,931, made up of unrestricted reserves of £538,198 and restricted reserves of £370,733.

FASS is extremely grateful for the financial support of its funders and donors which include:

- Fife Health and Social Care Partnership
- Fife Council
- Fife Alcohol and Drug Partnership
- National Lottery Community Fund
- Fife Voluntary Action
- CORRA Foundation
- Fife Council Area Committee
- The Robertson Trust
- The Rank Foundation
- STV Appeal / Scottish Government Winter Support
- Carnegie Dunfermline Trust
- Richardson and Starling
- Various other donors and individuals

FIFE ALCOHOL SUPPORT SERVICE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2022**

General Unrestricted Reserves:

The Trust is committed to building up and maintaining unrestricted reserves sufficient to meet the Trusts cash flow requirements, ongoing running costs and liabilities in any financial year as well as meeting any potential unforeseen and emergency expenditure.

The COVID pandemic has certainly highlighted the need to plan for significant disruption to any part of FASSs business, and for anticipated and unanticipated reasons. The most significant financial risk to FASS would be the loss of its main funding streams from the Fife NHS, Fife Council, and the other external funding partners. FASS also operates in an extremely challenging external funding environment with competition for grant funding intense.

In a worst-case scenario where FASS potentially must be wound up either because of funding being withdrawn or where the running costs of FASS exceed the funding available on an ongoing basis then a structured and organised exit strategy would have to be put in place in agreement with the main funders having regard to the continued support for clients. If such an event were to transpire FASS would require potentially to meet redundancy costs and all other outstanding liabilities at that time. The winding up process could take some time therefore Trustees have agreed to maintain reserves equivalent to at least three month running costs as a minimum.

Given the positive outcome for 2021-22 Trustees will be reviewing the reserves position in 2022-23 and the extent to which unrestricted reserves that should be designated to meet training requirements, property relocation and emergencies

Restricted Reserves:

FASS has several restricted reserves. These are given to FASS for specific purposes and FASS must spend these as agreed. It cannot use these reserves for general funding of the organisation and must be accounted for separately.

FIFE ALCOHOL SUPPORT SERVICE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Strategic Action Plan:

The Strategic Plan agreed by the Executive Committee is a standing item on the agenda and gives a framework for the improvement and development of services by the agency and includes a business sustainability plan. Details of plans for future periods are forwarded and approved by Fife ADP, Fife Health and Social Care Partnership and Fife Council via 3-year Service Level Agreement. A 3-year Service Level Agreement (SLA) further outlines the Agency's key objectives. FASS has trebled in size and its operations in the last 10 years and there are significant challenges ahead. The impact of the pandemic and many other factors including the cost of living pressures will be continue to be significant with Scotland's Drug and Alcohol problems still the highest in Europe. Its a massive challenge to address the problems particularly also in the context of the economic challenges facing the UK Government.

IT

The Covid Pandemic has led to many staff working from home and many lessons will be learned in terms of ongoing and future service delivery. FASS has recognised the need to significantly invest in IT both in terms of new hardware including laptops and phones but also supporting systems that will improve communication within the organisation as well as replacing significant paper-based systems. FASS works closely with its IT consultants, IT Works, in the development of its systems and is working with them on the improvements to the network and linked devices to ensure they are fit for purpose and that the Agency complies with all aspects of GDPR and information security. The Agency has gained Cyber Essentials accreditation in 2021-22.

Migration to Xero

The Agency has changed its financial system to Xero from SAGE and it is grateful to Rory Cooper one of the Trustees in assisting with the implementation of Xero in the Agency. Xero became fully functional in 2021-22 and the auditors support has been excellent playing their part to achieve a smooth migration process.

DAISy

The implementation of the DAISy, the drug and alcohol information system which all treatment and counselling agencies will be implemented for all agencies going forward. There have been teething problems but the system continues to develop. 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.

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 FASS's clients.

Covid Pandemic

The impact of Covid in 2020-21 was huge with face-to-face service delivery suspended. The easing of restrictions has allowed the return of face to face counselling where required to resume as venues become available although not all will re-open for counselling. FASS will continue to work with the statutory services to continue as best we can to deliver services. This will mean looking at different ways of service delivery and modes of operation and the many challenges going forward.

Publicity and Marketing

FASS will continue to invest significantly in publicity and marketing in 2021-22. The Agency is particularly looking at how social media, particularly Facebook and Twitter can be used to promote the organisation.

Relocation

As FASS continues to grow the current main office no longer is suitable for FASS service delivery needs and will relocate in the coming year.

FIFE ALCOHOL SUPPORT SERVICE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Structure, governance and management

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr J Hamilton

Mr R Gibson

Mr A Findlay

(Resigned 2 April 2021)

Mr R Cooper

Ms J Hamilton

Ms M McKay

Mr D Blair

(Appointed 24 May 2022)

Mr D Torrance

(Appointed 5 July 2022)

Statement of trustees' responsibilities

The Trustees, who are also the directors of Fife Alcohol Support Service for the purpose 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 which give a true and fair view of the state of affairs of the Company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006. They are also responsible for safeguarding the assets of the 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:

In so far as that Trustee is aware

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- that trustees have taken all the steps that ought to have been taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

FIFE ALCOHOL SUPPORT SERVICE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Auditor

In accordance with the company's articles, a resolution proposing that Thomson Cooper be reappointed as auditor of the company will be put at a General Meeting.

The trustees' report was approved by the Board of Trustees.



Mr R Gibson

Trustee

Dated: 6 November 2022

FIFE ALCOHOL SUPPORT SERVICE

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES 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 2022 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 FRS102 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 charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, 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

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 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 other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. 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 course of 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.

FIFE ALCOHOL SUPPORT SERVICE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES 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 statement of trustees' responsibilities, the Trustees, who are also the directors of the Company for the purpose of company law, 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 charitable 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Extent to which the audit was capable of detecting irregularities, including fraud

We considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the following areas: existence and timing of recognition of income and the manipulation and posting of unusual journals. We discussed these risks with management and designed audit procedures to test the timing and existence of revenue and reviewed areas of judgement to identify indicators of management bias.

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our sector experience through discussion with the officers and other management (as required by the auditing standards).

We reviewed the laws and regulations in areas that directly affect the financial statements including financial and taxation legislation and considered the extent of compliance with those laws and regulations as part of our procedures on the related financial statement items.

With the exception of any known or possible non-compliance with relevant and significant laws and regulations, and as required by the auditing standards, our work in respect of these was limited to enquiry of the officers and management of the company.

We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit.

FIFE ALCOHOL SUPPORT SERVICE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF FIFE ALCOHOL SUPPORT SERVICE

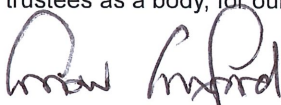
Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. We are not responsible for preventing non compliance and cannot be expected to detect non compliance with laws and regulations.

These inherent limitations are particularly significant in the case of misstatement resulting from fraud as this may involve sophisticated schemes designed to avoid detection, including deliberate failure to record transactions, collusion or the provision of intentional misrepresentations.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity'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 charity's 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 charity and the charity's trustees 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

8 November 2022

FIFE ALCOHOL SUPPORT SERVICE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2022

Current financial year

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
<u>Income from:</u>					
Donations and legacies	2	31,335	1,027	32,362	2,671
<u>Charitable activities</u>					
Charitable Activities	3	658,075	429,174	1,087,249	1,028,037
Investments	4	96	-	96	297
Other income		675	-	675	575
Total income		690,181	430,201	1,120,382	1,031,580
<u>Expenditure on:</u>					
Charitable activities	5	634,027	398,001	1,032,028	860,519
Total resources expended		634,027	398,001	1,032,028	860,519
Net movement in funds		56,154	32,200	88,354	171,061
Fund balances at 1 April 2021		482,044	338,533	820,577	649,516
Fund balances at 31 March 2022		538,198	370,733	908,931	820,577

The statement of financial activities includes all gains and losses recognised in the year.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

FIFE ALCOHOL SUPPORT SERVICE

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

Prior financial year

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes			
<u>Income from:</u>				
Donations and legacies	2	2,671	-	2,671
<u>Charitable activities</u>				
Charitable Activities	3	584,320	443,717	1,028,037
Investments	4	297	-	297
Other income		125	450	575
Total income		<u>587,413</u>	<u>444,167</u>	<u>1,031,580</u>
<u>Expenditure on:</u>				
Charitable activities	5	<u>495,123</u>	<u>365,396</u>	<u>860,519</u>
Total resources expended		<u>495,123</u>	<u>365,396</u>	<u>860,519</u>
Net movement in funds		92,290	78,771	171,061
Fund balances at 1 April 2020		<u>389,754</u>	<u>259,762</u>	<u>649,516</u>
Fund balances at 31 March 2021		<u><u>482,044</u></u>	<u><u>338,533</u></u>	<u><u>820,577</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

FIFE ALCOHOL SUPPORT SERVICE

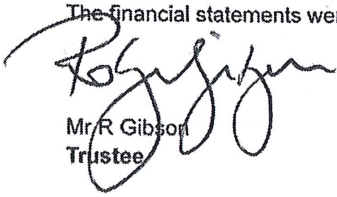
BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	10		27,704		37,971
Current assets					
Debtors	11	8,694		6,856	
Cash at bank and in hand		921,496		808,764	
		930,190		815,620	
Creditors: amounts falling due within one year	12	(48,963)		(33,014)	
Net current assets			881,227		782,606
Total assets less current liabilities			908,931		820,577
Income funds					
Restricted funds	13		370,733		338,533
Unrestricted funds - general			538,198		482,044
			908,931		820,577

The financial statements have been prepared in accordance with the provisions applicable to companies subject 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 8 November 2022


Mr R Gibson
Trustee

Company Registration No. SC097502

FIFE ALCOHOL SUPPORT SERVICE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Cash flows from operating activities					
Cash generated from operations	18		118,731		201,443
Investing activities					
Purchase of tangible fixed assets		(6,095)		(38,124)	
Investment income received		96		297	
Net cash used in investing activities			(5,999)		(37,827)
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			112,732		163,616
Cash and cash equivalents at beginning of year			808,764		645,148
Cash and cash equivalents at end of year			921,496		808,764

FIFE ALCOHOL SUPPORT SERVICE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

Fife Alcohol Support Service is a private company limited by guarantee incorporated in Scotland. The registered office is 17 Tolbooth Street, Kirkcaldy, Fife, KY1 1RW.

1.1 Accounting convention

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 charity constitutes a public benefit entity as defined by FRS 102.

The financial statements are prepared in sterling which is the functional currency of the charity.

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 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. The Trustees have considered a period of 12 months from the date of the approval of the accounts when assessing the going concern basis.

At the date of approval of the accounts, the trustees continue to carefully monitor the ongoing impact of Covid-19 and, in conjunction with management, are actively taking all the necessary steps to mitigate any impact the virus may have on the company.

1.3 Charitable funds

Unrestricted 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.

1.4 Incoming resources

All Income is recognised when 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 probably 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.

FIFE ALCOHOL SUPPORT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.5 Resources expended

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 is incurred.

1.6 Tangible fixed assets

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

1.7 Impairment of fixed assets

At each reporting end date, the Company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The Company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Company's balance sheet when the Company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

FIFE ALCOHOL SUPPORT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Donations and legacies

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £
Donations and gifts	1,335	1,027	2,362	2,671
Legacies receivable	30,000	-	30,000	-
	<u>31,335</u>	<u>1,027</u>	<u>32,362</u>	<u>2,671</u>

FIFE ALCOHOL SUPPORT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

3 Charitable activities

	Charitable Activities 2022 £	Charitable Activities 2021 £
Fife Council	128,391	126,409
Fife NHS	145,897	230,762
ADAPT	239,168	227,149
AORS	144,619	-
Curnie Clubs	147,057	186,009
NHS Charities Together	3,000	-
Other income	(4,000)	4,000
FVA - FASD	5,856	-
SKT Funding	179,560	179,560
NFO Funding	87,836	63,344
TRF Funding	9,865	10,804
	<u>1,087,249</u>	<u>1,028,037</u>
Analysis by fund		
Unrestricted funds - general	658,075	584,320
Restricted funds	429,174	443,717
	<u>1,087,249</u>	<u>1,028,037</u>

4 Investments

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £
Bank Interest Receivable	<u>96</u>	<u>-</u>	<u>96</u>	<u>297</u>

FIFE ALCOHOL SUPPORT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

5 Charitable activities

	2022 £	2021 £
Staff costs	823,940	702,417
Depreciation and impairment	16,362	4,178
Travel	41,412	34,964
Printing, Postage & Stationery	7,587	6,066
Advertisement & Marketing	7,394	5,694
Computer & Web	19,674	9,332
Premises Costs	40,645	46,462
Provision & Hospitality	3,740	1,125
External Supervision and Internal Management Recharges	7,441	11,293
Telephone	28,757	19,577
Repairs & Maintenance	2,515	2,423
Training	19,529	6,298
	<u>1,018,996</u>	<u>849,829</u>
Share of support costs (see note 6)	7,672	5,950
Share of governance costs (see note 6)	5,360	4,740
	<u>1,032,028</u>	<u>860,519</u>
Analysis by fund		
Unrestricted funds - general	634,027	495,123
Restricted funds	398,001	365,396
	<u>1,032,028</u>	<u>860,519</u>

The allocation of expenses to Restricted funds includes a share of staff costs and other overheads for administering those funds.

FIFE ALCOHOL SUPPORT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

6 Support costs

	Support costs	Governance costs	2022 Support costs	Governance costs	2021
	£	£	£	£	£
Cleaning	3,128	-	3,128	2,369	2,369
Bank Charges	575	-	575	812	812
Legal Fees	18	-	18	13	13
Audit and Accountancy Fees	-	5,360	5,360	-	4,740
Consultancy Fees	3,951	-	3,951	2,756	2,756
	<u>7,672</u>	<u>5,360</u>	<u>13,032</u>	<u>5,950</u>	<u>10,690</u>
Analysed between Charitable activities	<u>7,672</u>	<u>5,360</u>	<u>13,032</u>	<u>5,950</u>	<u>10,690</u>

Governance costs includes payments to the auditors of £5,360 (2021- £4,740) for audit fees.

7 Net movement in funds

	2022 £	2021 £
Net movement in funds is stated after charging/(crediting)		
Depreciation of owned tangible fixed assets	<u>16,362</u>	<u>4,178</u>

8 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year. None of the Trustees were reimbursed travelling expenses (2021 - two reimbursed £440).

FIFE ALCOHOL SUPPORT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

9 Employees

Number of employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Core	8	7
Health Centre Project	9	10
Curnie Clubs Project	5	5
ADAPT Project	8	8
Substance Support Service	1	2
REACH Project	4	4
NFO Project	2	2
Retention Services	2	-
FASD	1	-
CORRA/NFO	2	-
	<u>42</u>	<u>38</u>

Employment costs

	2022 £	2021 £
Wages and salaries	752,819	641,329
Social security costs	54,494	46,438
Other pension costs	16,627	14,650
	<u>823,940</u>	<u>702,417</u>

There were no employees whose annual remuneration was £60,000 or more.

The key management personnel of the charity comprise the trustees. The total employee benefits of the key management personnel were £nil (2021 - £nil).

FIFE ALCOHOL SUPPORT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

10 Tangible fixed assets

	Computers £
Cost	
At 1 April 2021	55,277
Additions	6,095
	<u>61,372</u>
At 31 March 2022	61,372
Depreciation and impairment	
At 1 April 2021	17,306
Depreciation charged in the year	16,362
	<u>33,668</u>
At 31 March 2022	33,668
Carrying amount	
At 31 March 2022	<u>27,704</u>
At 31 March 2021	<u>37,971</u>

11 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Trade debtors	2,698	574
Prepayments and accrued income	5,996	6,282
	<u>8,694</u>	<u>6,856</u>

12 Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	<u>48,963</u>	<u>33,014</u>

FIFE ALCOHOL SUPPORT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

13 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			
	Balance at 1 April 2020	Incoming resources	Resources expended	Balance at 1 April 2021	Incoming resources	Resources expended	Balance at 31 March 2022
	£	£	£	£	£	£	£
Fife Council Funding - Website Design	1,000	-	-	1,000	-	-	1,000
CIP Funds - ADAPT (SEC funding)	1,289	-	-	1,289	-	-	1,289
National Lottery Community Fund - Website	2,887	-	-	2,887	-	-	2,887
National Lottery Community Fund - Curnie Clubs	83,885	174,009	(110,204)	147,690	60,449	(137,148)	70,991
Garfield Weston Foundation - Curnie Clubs	5,000	-	(5,000)	-	-	-	-
Curnie Clubs - Donations	250	500	-	750	-	-	750
The Robertson Trust - Curnie Clubs	17,177	11,500	(28,677)	-	-	-	-
FVA - DD - Curnie Clubs	408	-	-	408	5,855	(195)	6,068
STV	3,200	4,000	(2,800)	4,400	(4,200)	-	200
REACH	90,160	179,560	(148,095)	121,625	179,560	(131,605)	169,580
NFO - ADP	42,230	63,344	(53,478)	52,096	87,836	(60,638)	79,294
The Rank Foundation	12,276	10,804	(17,142)	5,938	(2,250)	(2,886)	802
Collydean Community Fund	-	450	-	450	-	-	450
NFO - Corra Foundation	-	-	-	-	99,951	(62,529)	37,422
NHS Charities Together	-	-	-	-	3,000	(3,000)	-
	<u>259,762</u>	<u>444,167</u>	<u>(365,396)</u>	<u>338,533</u>	<u>430,201</u>	<u>(398,001)</u>	<u>370,733</u>

FIFE ALCOHOL SUPPORT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

14 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2022 are represented by:			
Tangible assets	27,704	-	27,704
Current assets/(liabilities)	510,494	370,733	881,227
	<u>538,198</u>	<u>370,733</u>	<u>908,931</u>
	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 March 2021 are represented by:			
Tangible assets	37,971	-	37,971
Current assets/(liabilities)	444,073	338,533	782,606
	<u>482,044</u>	<u>338,533</u>	<u>820,577</u>

15 Operating lease commitments

At the reporting end date the Company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2022 £	2021 £
Within one year	10,591	18,553
Between two and five years	-	10,591
	<u>10,591</u>	<u>29,144</u>

16 Company Limited by Guarantee

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

17 Analysis of changes in net funds

The Company had no debt during the year.

FIFE ALCOHOL SUPPORT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

18	Cash generated from operations	2022 £	2021 £
	Surplus for the year	88,354	171,061
	Adjustments for:		
	Investment income recognised in statement of financial activities	(96)	(297)
	Depreciation and impairment of tangible fixed assets	16,362	4,178
	Movements in working capital:		
	(Increase)/decrease in debtors	(1,838)	347
	Increase in creditors	15,949	26,154
	Cash generated from operations	<u>118,731</u>	<u>201,443</u>