

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 2023



FIFE ALCOHOL SUPPORT SERVICE

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FIFE ALCOHOL SUPPORT SERVICE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The Trustees have pleasure in presenting their annual report and financial statements of the charity for the financial year ended 31st March 2023, 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 normally held in August of each year. FASS have returned to having in person meetings in the Hill Street Offices. The draft annual accounts are approved by the Executive Committee and laid before the AGM. Full copies of the Accounts can be obtained via the office.

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 all backgrounds including 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, Rory Cooper and Judy Hamilton are due to retire by rotation at the AGM. Rory Cooper and Judy Hamilton have agreed to stand for re-election.

The financial statements have been prepared in accordance with the accounting policies set out in note to the financial statements and comply with the Company's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) 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)" (effective 1 January 2019).

FIFE ALCOHOL SUPPORT SERVICE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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

Overview of Activity and Achievements 2022-23

Our need to deliver effective remote working was an impetus to transform the organisation's processes to increasingly develop working and hybrid arrangements going forward. The implementation of Daisy has also been introduced and embedded into our systems within the counselling services. The narrative below gives a wonderful overview of the many, varied and innovative projects that are ongoing within FASS and the enormous benefits that clients receive as part of services that FASS delivers. FASS goes from strength to strength supported by all of our funders and these partnerships are fundamental to achieving all of our objectives and meeting the requirements of our service level agreements.

Management Report

2022-23 was yet again a very challenging year with enormous pressure on all of FASSs services due to very high levels of demand. Given the impact of covid it was expected that demand for services would fall back towards pre covid levels but that is not the case and additional counselling and triage sessions are still in place. A summary of all the services is given below. In addition to the challenges of service delivery the Management Team were actively involved in the relocation of FASSs main office from Tolbooth Street to Hill Street in Kirkcaldy which involved a lot of logistical challenges. Staff were able to relocate to Hill Street at the end of January 2023 but a considerable amount of work needs done to complete the move.

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

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, client led, 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 2022 until March 2023 that people again faced a return to something approaching normal life and work. However, what was noticeably different was that there was a negative shift in drinking patterns and mental health issues that had developed during or because of lockdown which had increased significantly. Many chose to approach FASS and this resulted in demand for alcohol counselling increasing significantly to 891 referrals being received.

There has also been an increase in people presenting with complex mental health issues, particularly extreme anxiety combined with alcohol use. Also, higher levels of suicidal ideation have been noted as Counsellors are dealing with cases that are more complex, and the support required by clients is more intensive and long lasting. It has also been noted that we have seen an increase in referrals from significant other's looking for support. Another challenge we've faced has been clients staying in the pathway for longer. Counselling services began to look at new ways of extending and further supporting people by introducing groupwork. The introduction of a new group called Fast Forward began with a primary focus on Lapse and Relapse Prevention using a CBT approach. These groups were delivered on an 8-week programme. The basis for this groupwork was to be able to offer people who were approaching ending another opportunity to revisit lapse and relapse prevention before finally leaving the service.

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FOR THE YEAR ENDED 31 MARCH 2023

The service towards the latter part of the year also provided additional one to one counselling sessions throughout Fife to ensure we had the increased capacity to meet the demand and maintain the current waiting time of 21 days.

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 2023 EMDR helped **21** 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 this year we added 8 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 in total of SMHFA trainers and 3 ASIST Trainers. All trainers continue to support NHS Health Promotions (Fife) in delivery of the required number of these courses to both the public and voluntary sector workers in Fife.

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. Counselling Services also extended their provision of support and supervision to include all support staff within all other projects in the Adapt Service to ensure **all** staff meet the mandatory requirements to maintain good practice throughout the service.

Helen Hutton & Sarah White - Counselling Services Co-ordinators

ADAPT Substance Recovery

ADAPT offers FREE, advice, easy access to person centred support services and counselling for individuals and family members who are worried about their own alcohol, drug, and prescribed medication use, or that of another.

With the introduction of the new MAT Standards in April 2022, ADAPT Substance Recovery Services had to ensure the services offered were evidence based and aiming to enable the consistent delivery of safe, accessible, high-quality treatments and services across **Fife**, relevant to people and families accessing or in need of such services.

ADAPT are now classed as a MAT CRITICAL Service in terms of the services offered and delivered.

There has been an intensity to the outreach case management support needed by our clients and their families. Many were first time service users and we continue to see the aftereffects from the covid pandemic and its isolation that brought to many. They came seeking help for their reliance on substances, but many continue to have their mental health impacted. There was often a complexity of problematic issues around family relationships and their socio-economic situation. The cost-of-living crisis has impacted many and in different ways and, turning to using substances has been a method of escape for some that we actively help and support.

FIFE ALCOHOL SUPPORT SERVICE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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. ADAPT Triage Service supported **633** individuals seeking to access treatments and services in the last financial year.

Our goal being to motivate service users, build and strengthen their recovery capital, support engagement and compliance with treatment, and assist with any identified health and social needs.

ADAPT's Triage Service and their quality of assessment offered is well respected within our industry. We ensure we are capturing as much information as possible to allow the client the full benefit of each service they may have to 'pass through' during their recovery journey without having to repeat their 'story' and relive trauma and turmoil.

Clients benefited from ADAPT's engagement and support into **many** Third Sector and Statutory Sector services such as (but not limited to due to the person-centred approach):

- Housing & Homelessness Services
- Social Work Services
- Education/Further/Higher Education
- DWP and the Benefits System
- Help for Debt/Legal Issues
- GPs and Primary Care
- Harm Reduction, Blood Born Virus Testing, and Naloxone distribution.
- Advocacy/Rights Based Approach
- Help with Travel to Appointments.
- Mental Health
- Befriending Services
- Utilities Advice and Support
- Accessing Household Goods for Tenancy Sustainment

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 solution-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. **203** people were referred into counselling during the year.

There were **114** closures of counselling programmes, with 79% of clients indicating either complete success or significant improvement. Another **27** people finished counselling after requiring a single appointment for crisis counselling or relapse prevention.

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.

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FOR THE YEAR ENDED 31 MARCH 2023

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 **626** 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. The Reach team also offers Auricular Acupuncture in both 1-1 and groupwork settings where **261** individuals have accessed this service.

This year, the REACH team engaged with **128** new patients. The main referral routes were 44 directly from Victoria Hospital and 58 direct from Addiction Services. The others came from various sources including Social Work, FASS, GP, Internal and Self. The breakdown of the substances involved were 107 (84%) alcohol-related conditions, 5 (4%) using illicit substances and 16 (12%) poly-substance misuse.

ADAPT Retention Service Team

The team's aim is to work with partner agencies to identify clients at risk who may have fallen out of treatment, and we seek to engage, and aid their return to work with services. We continue to work in direct partnership with NHS Fife Addiction Services as one of our main sources of referral- working with clients that have begun to disengage or 'fall' out of their treatment and recovery plan for a variety of reasons. These patients may be considered very high risk in terms of health and wellbeing and are often very vulnerable at this time. Our dedicated Team responds to referrals in a very proactive and person-centered manner. We offer quick response and appointment times in an attempt to re-engage client's back into treatment and services with the least amount of disruption to their treatment and care plans as possible. It is often the case that upon our quick involvement we uncover additional support needs that are unmet. This gives the client the opportunity to engage on a level they perhaps couldn't access before. Once the client's support needs are identified, we work in direct partnership with our partner agencies and services to ensure the needs of the client are being met. Ensuring that there are adequate and appropriate support services in place reduces the risk of further disengagement from treatment.

The relationship our Retention Team have built up with NHS Fife Addiction Services since the start of our project in 2021 has shown the benefits to reducing 'missed appointments' and an increase in treatment and engagement within an already busy and essential service.

Retention Services also receive referrals from all other statute sectors and services in Fife. The work and commitment our Retention Team offers to our clients continues to be well respected by our partners.

Retention Services have engaged **251** clients within the last financial year.

233 of those referrals were directly from NHS Fife.

93% of those who exited support from our Retention Service went on to engage with relevant additional support services to enhance their recovery journey.

KY8

We opened our KY8 Club Doors to the Levenmouth area of Fife in March 2022 due to the documented rise in drug deaths within the area. Since then, the KY8 Club Team and our supporting partners have gone from strength to strength and continue to offer a weekly community drop in club from Methil Community and Education Centre – Every Friday 11am-1pm. We aim to offer a 'wrap-around' and 'one-stop-shop' service to individuals and their family members affected by Substance Misuse. We are an all-inclusive club and welcome anyone wishing to drop in for an informal chat or simply a cuppa and a bite to eat.

FIFE ALCOHOL SUPPORT SERVICE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

The KY8 Club have welcomed and supported over **1100** individuals and their family members since our reporting began. Within the club there are a host of FREE Fife based services that co-host the club with our dedicated team on a weekly basis and have their own individual areas of expertise that can be accessed by attending the club.

Supports available:

- Housing
- Benefits
- Sexual Health
- IEP
- Food Parcels
- Travel Warrants
- Access to essential household item
- Recovery and Support Services
- Mental Health Services
- Family Support Services

With the introduction of the new MAT Standards, ADAPT KY8 Club in direct Partnership with NHS Fife Addiction Services, began to offer **RAPID ACCESS to TREATMENT CLINICS** – with no appointment necessary. 75% of those accessing Rapid Access Clinics had drug related addiction support needs and offered direct access into same day treatment and prescribing along with access to Mental health advice and support.

Homeless Liaison Services

We offer a weekly Drop In & Support Clinic to residents of various Homeless Units around Fife

Trust In Fife - Oasis Project and Valley Accommodation Unit and The YMCA Units (and their residents benefit from a weekly visit from our team to discuss subjects such as:

- Harm Reduction Measures
- Access to Treatment and Services
- Drug and Alcohol Education Sessions.
- Support with Housing and Tenancy Issues

83 residents attended the sessions with a further **30** of those entering ongoing regular 1-2-1 support.

With alcohol being the most prevalent substance that the residents were seeking support for.

The Homeless Liaison Service provided an ADAPT information and awareness session with 45 Fife Council Housing and Homeless Services employees. A referral pathway was discussed and developed for clients encountering housing issues with additional addiction related support needs.

ADAPT – Fife Liberation Services

ADAPT and the NFO Team have been working in Partnership with the Scottish Prison Services (SPS) since September 2022. We now have established a referral pathway for those returning to Fife after spending a period of time within the SPS.

FASS works closely with HMP Glenochil, HMP Edinburgh, HMP Perth, HMP Castle Huntly and are soon to visit the new Community Custody Units in The Bella Centre - Dundee, to discuss developing the links for women returning back to the Fife area that require ongoing support with addiction related issues.

We have supported **43** clients returning to the Fife area directly.

FIFE ALCOHOL SUPPORT SERVICE

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

FOR THE YEAR ENDED 31 MARCH 2023

To mark International Overdose Awareness Day and their Recovery Week , ADAPT attended 3 'Recovery Walks' with our various SPS partners and engaged with **150** residents to raise awareness and highlight the importance of linking in with services early into liberation to reduce the risks of Near Fatal Overdose and Drug Related Deaths.

HMP Edinburgh invited us into their Recovery Open Day and Marketing Day where we spoke with residents about the help and support they could access upon their liberation. We engaged with **86** residents with different variations of addiction and in different stages of recovery

ADAPT are in partnership with Fife based services commissioned to offer Through care and After Care with the offer of a Gate Pick Up upon liberation date.

FCDS Community Drugs Service

Fife Community Drug Service works in direct partnership with enhanced NHS Fife Primary Care Services. Residents of the Dunfermline, West Fife, and Kirkcaldy areas of Fife benefit from FCDS and the option for same day prescribing via their GP with person centered support offered as standard.

Since September 2022 FCDS have engaged and supported **113** people with Primary Care same day prescribing. FCDS offers an out-of-hours telephone support service. Often Working with families and significant others in times of crisis, FCDS offers direct assessments and referrals to services pertaining to their needs.

Post-Covid, FCDS were able to restart face to face appointments in **September 2022** and have responded to the need for easily accessible self-referral substance recovery clinics attached to GP practices. FCDS have since developed Drug and Alcohol Treatment and Referral Clinics within the partner enhanced practices.

The success of these clinics has benefitted and supported **79** clients and/or family members/significant others into treatment and support. FCDS are working directly with NHS Fife Addiction Services to enhance and promote the options of Primary Care Prescribing Services to clients.

Dave Dempster Substance Misuse Manager

Curnie Clubs

We commenced our operations in September 2016 to support lonely and isolated individuals. Although the year 2022 – 2023 has been difficult we have had to adapt, as many other organisations have had to, to maintain a Fife wide presence on much reduced budgets.

Now free of COVID 19 restrictions, we operate a balanced hybrid model of delivery. Using our learning from operating within covid restrictions using technology to reach the less mobile or those with not yet enough confidence to attend groups. This has the effect of people having the chance to feel involved to some degree.

Curnie at this point is approximately eighteen months into our three-year Lottery funding we did manage to raise some funding from the Scottish Government adult well being fund administered by Fife Voluntary Action. This allowed us to carry out a very successful nature-based pilot as I will describe in more detail in my report.

Curnie Groups

We have face to face hubs in Dunfermline/Cowdenbeath, Glenrothes, Kirkcaldy and Levenmouth. Some members travel so they can attend more than one club per week.

FIFE ALCOHOL SUPPORT SERVICE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

The groups have developed to reflect the interests of our client group. Our group activities are in constant development or change. This reflects the changing nature of activities the members like to attend. Of late our requested activities include mindfulness in various forms, meditation, and our usual favourites of arts and crafts, quiz and board games. We also provide a healthy online presence by way of our private Facebook.

Members can access this anytime day or night and there will be someone to chat to. This is a peer led activity and used mostly for fun it does provide a safety net for those reaching out for help.

Our overarching goal or outcome is to move people on into community activities of their choice, so that post Curnie there would be less chance of sliding back into old behaviours.

Curnie volunteering

Most of our Volunteers have been members themselves so they bring with them two very valuable assets.

1. They have lived experience.
2. They have come out the other side stronger and therefore know the process.

Volunteering with Curnie can be in two distinct areas. One being community bridge the other group based. Community bridge requires really good telephone skills for supporting over the phone and they also meet potential members in their community to help build enough confidence for the member to eventually come along to a group. Group volunteers assist in the delivery and development of group activities, working closely with a member of staff.

Curnie gardening

Curnie gardeners, you will not find on the beech grove garden. If you walk amongst the well-manicured and productive plots at the Bennoch hub Curnie garden stands out because of its unusualness.

If its artichokes or prize strawberry's you want, then don't come. If it's a place of tranquillity and serenity, then we have a place for you. Although Curnie members do plant the garden it is also an art installation. Painted stones and tree stumps scarecrows some made by individuals and others group efforts. The biggest benefit is the look on individuals faces whilst being in amongst it all. For those few hours life's challenges are parked at the door. The garden is attended by members from all areas of Fife.

Curnie Nature Program

Curnie was fortunate to have received fifteen thousand pounds via Fife Voluntary Action sourced from the Scottish government's Adult mental health well-being fund. This has allowed for a very different approach which seems to be very popular and oversubscribed. Activities include free travel to a Fife nature spot of interest. Mindfulness sit spots, mindful photography, meditation and journaling. Our pilot did prove the need for such outdoor pursuits.

Curnie provides a peer led safe space where members can re-engage with themselves, rediscovering natural attributes and skills. Curnie is a place where support is truly tailored to the needs of individuals somewhere they can be involved in their own emergence back into public life. Curnie is a place where friendships are formed and confidence to regain their place in society can and does happen.

Donald Grieve Curnie Clubs Manager

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.

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

Judith Knox FASD

FIFE ALCOHOL SUPPORT SERVICE

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

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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.

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:

1. A bus travel pass scheme for clients
3. Gas/Electric vouchers
4. Clothing Vouchers
5. A food voucher scheme
6. School clothing grants for children of families impacted by substance misuse
7. Distribution of telephones for clients
8. Distribution of electronic devices for clients & families
9. 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

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Financial Review

The Revenue Account for FASS is reported within the Statement of Financial Activities (SOFA) which is shown on page 14 of these accounts.

FASS continues to evolve and grow evidenced by a further increase in turnover from £1.12m to £1.305m

The Agency maintained strict financial control in its operations during 2022-23 however there was a deficit relative to unrestricted funds of £86,785 (2021-22 surplus £56,154). which meant that the Agency's unrestricted reserves stood at £451,413 at March 2023 (2021-22 £538,198). This deficit had been planned resulting from a number of factors including additional counselling sessions, the dual operation of two offices at Tolbooth Street and Hill Street, staff salary award from 1st January 2023 as well as fixtures and fittings for the new office. FASS remains in a healthy financial position with good liquidity with many earmarked additional grants to be received in 2023-24.

FASS was extremely grateful to be left a legacy in the will of the late Helen Tabor . The money was used to create counselling facilities in the new main office at 24 Hill Street which FASS has relocated to.

In relation to restricted reserves in the SOFA, income totalled £578,545 (2021-22 £430,201) with expenditure of £482,667 (2021-22 £398,001). The surplus for the year was therefore £89,150 (2021-22 £32,200) which left the restricted reserve funds at 31st March 2023 at £459,883 (2021-22 £370,733). The surplus was mainly as a result of £60,000 received from the ADP for capital spend in 2023-24.

In terms of the Balance Sheet on page 16, FASS continues to show very good liquidity with cash in the bank of £1,028,469 (2021-22 £921,496) and net current assets of £849,692 (2021-22 £881,227). Total funds are therefore £911,296 made up of unrestricted reserves of £451,413 and restricted reserves of £459,883.

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

- Fife Health and Social Care Partnership
- NHS Fife
- Fife Council
- Fife Alcohol and Drug Partnership
- National Lottery Community Fund
- Fife Voluntary Action
- CORRA Foundation
- The Robertson Trust
- Agnes Hunter Trust
- Garfield Weston Foundation
- Hugh Fraser Foundation
- Tay Charitable Trust
- STV Appeal / Scottish Government Winter Support
- Carnegie Dunfermline Trust
- Various other donors and individuals

Our thanks go to Mhairi Owen whose fundraising endeavour's have been instrumental in levering in much of these funds.

FIFE ALCOHOL SUPPORT SERVICE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2023**

Policy on Reserves:

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

FASS also require sufficient reserves to develop future projects, and to invest in the delivery of FASSs strategy.

The most significant financial risk to FASS would be the loss of its funding streams particularly from the Health and Social Care Partnership and the other funding bodies. FASS also operates in an extremely challenging external funding environment, with competition for grant funding intense. Recent experience during pandemic lockdowns demonstrated the risk of sudden loss of income.

In a worst case scenario where FASS potentially has to 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 agreed with funding partners having regard to the projects in progress and the timescales for completion of these. 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 the Board have agreed to maintain reserves equivalent to at least three months running costs as a minimum for this purpose.

Given the positive FASS finds itself in for Trustees will be reviewing the reserves position in 2023-24 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.

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

FOR THE YEAR ENDED 31 MARCH 2023

Plans for Future Periods

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 grown significantly in 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 and related deaths 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. FASS will continue to develop services with its funding partners including outreach services for which FASS were recently awarded £200,000 for further development of these services.

IT

The Covid Pandemic has led to several 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 again gained Cyber Essentials accreditation in 2022-23.

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 will be fully functional in 2022-23 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. FASS are over the initial key teething problems and 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. The mandatory training requirement for all new staff as well as existing staff and volunteers is and in addition all staff are encouraged to identify any other relevant training required. As stated above FASS continues to develop its training capabilities and it is intended to expand training capability and courses with potentially good revenue streams as a result.

Publicity and Marketing

FASS will continue to invest significantly in publicity and marketing in 2022-23. The Agency is particularly looking at how social media, particularly Facebook and Twitter can be used to promote the organisation.

Relocation

FASS has grown significantly over the last few years and as a result the Tolbooth Street premises were no longer suitable to accommodate the delivery needs of our service. FASS and have now relocated to larger premises at 24 Hill Street Kirkcaldy however considerable work is still required to make the building fully operational including the creation of disabled access, disabled toilets, partitioning of rooms door entry systems and security equipment including CCTV. It is expected these will be completed in the earlier part of the 2023-24 with funding from the ADP.

FIFE ALCOHOL SUPPORT SERVICE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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 R Cooper

Ms J Hamilton

Ms M McKay

Mr D Blair

Mr D Torrance

(Appointed 24 May 2022 and resigned 4 September 2023)

(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 2023

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: 28 November 2023

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 2023 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 2023 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

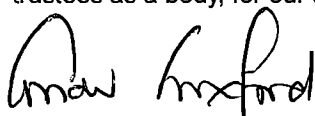
Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. We are not responsible for preventing 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 charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the charity's trustees, as a body, in accordance with Section 44(1) (c) of the Charities and Trustees Investment (Scotland) Act and 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 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 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

28th November 2023

FIFE ALCOHOL SUPPORT SERVICE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2023

Current financial year

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
	Notes				
<u>Income from:</u>					
Donations and legacies	2	4,958	14,766	19,724	32,362
<u>Charitable activities</u>					
Charitable Activities	3	715,622	563,779	1,279,401	1,087,249
Investments	4	4,446	-	4,446	96
Other income		1,375	-	1,375	675
Total income		726,401	578,545	1,304,946	1,120,382
<u>Expenditure on:</u>					
Charitable activities	5	819,914	482,667	1,302,581	1,032,028
Total resources expended		819,914	482,667	1,302,581	1,032,028
Net (expenditure)/income for the year/ Net movement in funds		(86,785)	89,150	2,365	88,354
Net (outgoing)/incoming resources before transfers		(93,513)	95,878	2,365	88,354
Gross transfer between funds		6,728	(6,728)	-	-
Net movement in funds		(86,785)	89,150	2,365	88,354
Fund balances at 1 April 2022		538,198	370,733	908,931	820,577
Fund balances at 31 March 2023		451,413	459,883	911,296	908,931

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 2023

Prior financial year

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes			
Income from:				
Donations and legacies	2	31,335	1,027	32,362
Charitable activities				
Charitable Activities	3	658,075	429,174	1,087,249
Investments	4	96	-	96
Other income		675	-	675
Total income		<u>690,181</u>	<u>430,201</u>	<u>1,120,382</u>
Expenditure on:				
Charitable activities	5	<u>634,027</u>	<u>398,001</u>	<u>1,032,028</u>
Total resources expended		<u>634,027</u>	<u>398,001</u>	<u>1,032,028</u>
Net movement in funds		56,154	32,200	88,354
Fund balances at 1 April 2021		<u>482,044</u>	<u>338,533</u>	<u>820,577</u>
Fund balances at 31 March 2022		<u><u>538,198</u></u>	<u><u>370,733</u></u>	<u><u>908,931</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 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	10		61,604		27,704
Current assets					
Debtors	11	73,821		8,694	
Cash at bank and in hand		1,028,469		921,496	
		<u>1,102,290</u>		<u>930,190</u>	
Creditors: amounts falling due within one year	12	<u>(252,598)</u>		<u>(48,963)</u>	
Net current assets			849,692		881,227
Total assets less current liabilities			<u>911,296</u>		<u>908,931</u>
Income funds					
Restricted funds	13	459,883		370,733	
Unrestricted funds - general		451,413		538,198	
		<u>911,296</u>		<u>908,931</u>	

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 28 November 2023

Mr R Gibson
Trustee

Company registration number SC097502

FIFE ALCOHOL SUPPORT SERVICE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

		2023		2022	
	Notes	£	£	£	£
Cash flows from operating activities					
Cash generated from operations	18		153,849		118,731
Investing activities					
Purchase of tangible fixed assets		(51,322)		(6,095)	
Investment income received		4,446		96	
Net cash used in investing activities			(46,876)		(5,999)
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			106,973		112,732
Cash and cash equivalents at beginning of year			921,496		808,764
Cash and cash equivalents at end of year			1,028,469		921,496

FIFE ALCOHOL SUPPORT SERVICE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

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 the company's Memorandum and Articles of Association, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) 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)" (effective 1 January 2019).

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. Monetary amounts in these financial statements are rounded to the nearest £.

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.

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 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.

1.5 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.

FIFE ALCOHOL SUPPORT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

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 admiration 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 land and buildings	10% 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.

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.

FIFE ALCOHOL SUPPORT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

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 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
Donations and gifts	4,039	14,766	18,805	2,362
Legacies receivable	919	-	919	30,000
	<u>4,958</u>	<u>14,766</u>	<u>19,724</u>	<u>32,362</u>

FIFE ALCOHOL SUPPORT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

3 Charitable activities

	Charitable Activities 2023 £	Charitable Activities 2022 £
Fife Council	137,865	128,391
Fife NHS	388,222	145,897
ADAPT	174,535	239,168
AORS	2,000	144,619
Curnie Clubs	141,286	147,057
NHS Charities Together	-	3,000
Other income	14,991	(4,000)
FVA - FASD	-	5,856
SKT Funding	179,560	179,560
NFO Funding	240,942	87,836
TRF Funding	-	9,865
	<u>1,279,401</u>	<u>1,087,249</u>
Analysis by fund		
Unrestricted funds - general	715,622	658,075
Restricted funds	563,779	429,174
	<u>1,279,401</u>	<u>1,087,249</u>

4 Investments

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £
Bank Interest Receivable	<u>4,446</u>	<u>-</u>	<u>4,446</u>	<u>96</u>

FIFE ALCOHOL SUPPORT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

5 Charitable activities

	2023 £	2022 £
Staff costs	937,894	823,940
Depreciation and impairment	17,422	16,362
Travel	74,947	41,412
Printing, Postage & Stationery	9,068	7,587
Advertisement & Marketing	13,123	7,394
Computer & Web	24,442	19,674
Premises Costs	120,491	40,645
Provision & Hospitality	3,554	3,740
External Supervision and Internal Management Recharges	7,158	7,441
Telephone	33,440	28,757
Repairs & Maintenance	2,383	2,515
Training	35,605	19,529
Management charges	9,652	-
	<u>1,289,179</u>	<u>1,018,996</u>
Share of support costs (see note 6)	7,702	7,672
Share of governance costs (see note 6)	5,700	5,360
	<u>1,302,581</u>	<u>1,032,028</u>
Analysis by fund		
Unrestricted funds - general	819,914	634,027
Restricted funds	482,667	398,001
	<u>1,302,581</u>	<u>1,032,028</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 2023

6 Support costs

	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Cleaning	3,913	-	3,913	3,128	-	3,128
Bank Charges	1,008	-	1,008	575	-	575
Legal Fees	56	-	56	18	-	18
Audit Fees	-	5,700	5,700	-	5,360	5,360
Consultancy Fees	2,725	-	2,725	3,951	-	3,951
	<u>7,702</u>	<u>5,700</u>	<u>13,402</u>	<u>7,672</u>	<u>5,360</u>	<u>13,032</u>
Analysed between Charitable activities	<u>7,702</u>	<u>5,700</u>	<u>13,402</u>	<u>7,672</u>	<u>5,360</u>	<u>13,032</u>

7 Net movement in funds

	2023	2022
	£	£
Net movement in funds is stated after charging/(crediting)		
Depreciation of owned tangible fixed assets	<u>17,422</u>	<u>16,362</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 (2022 - two reimbursed £440).

FIFE ALCOHOL SUPPORT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

9 Employees

Number of employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Core	8	8
Health Centre Project	11	9
Curnie Clubs Project	4	5
ADAPT Project	10	8
Substance Support Service	1	1
REACH Project	4	4
NFO Project	2	2
Retention Services	4	2
FASD	3	1
CORRA/NFO	1	2
	<u>48</u>	<u>42</u>

Employment costs

	2023 £	2022 £
Wages and salaries	846,679	752,819
Social security costs	70,272	54,494
Other pension costs	20,943	16,627
	<u>937,894</u>	<u>823,940</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 (2022 - £nil).

FIFE ALCOHOL SUPPORT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

10 Tangible fixed assets

	Leasehold land and buildings £	Computers £	Total £
Cost			
At 1 April 2022	-	61,372	61,372
Additions	39,259	12,063	51,322
	<u>39,259</u>	<u>73,435</u>	<u>112,694</u>
At 31 March 2023	39,259	73,435	112,694
Depreciation and impairment			
At 1 April 2022	-	33,668	33,668
Depreciation charged in the year	1,268	16,154	17,422
	<u>1,268</u>	<u>49,822</u>	<u>51,090</u>
At 31 March 2023	1,268	49,822	51,090
Carrying amount			
At 31 March 2023	37,991	23,613	61,604
	<u>37,991</u>	<u>23,613</u>	<u>61,604</u>
At 31 March 2022	-	27,704	27,704
	<u>-</u>	<u>27,704</u>	<u>27,704</u>

11 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	63,449	2,698
Other debtors	3,970	-
Prepayments and accrued income	6,402	5,996
	<u>73,821</u>	<u>8,694</u>

12 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	8,499	-
Trade creditors	4,789	3,205
Accruals and deferred income	239,310	45,758
	<u>252,598</u>	<u>48,963</u>

FIFE ALCOHOL SUPPORT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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:

For the year ended 31 March 2023

	Movement in funds				
	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£
Fife Council Funding - Website Design	1,000	-	-	(1,000)	-
CIP Funds - ADAPT (SEC funding)	1,289	-	-	(1,289)	-
National Lottery Community Fund - Website	2,887	-	-	(2,887)	-
National Lottery Community Fund - Curnie Clubs	70,991	77,164	(99,656)	-	48,499
Curnie Clubs - Donations	750	-	-	(750)	-
Angnes Hunter Trust - AHT	-	9,766	(11,044)	-	(1,278)
FVA - DD - Curnie Clubs	6,068	64,124	(24,312)	-	45,880
STV	200	-	(9)	-	191
HF Foundation	-	5,000	(5,055)	-	(55)
REACH	169,580	179,560	(144,781)	-	204,359
NFO - ADP	79,294	87,826	(70,615)	-	96,505
TCT	-	2,000	-	-	2,000
The Rank Foundation	802	-	-	(802)	-
Collydean Community Fund	450	-	-	-	450
NFO - Corra Foundation	37,422	93,105	(127,195)	-	3,332
ADP Capital Grant	-	60,000	-	-	60,000
	<u>370,733</u>	<u>578,545</u>	<u>(482,667)</u>	<u>(6,728)</u>	<u>459,883</u>

FIFE ALCOHOL SUPPORT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

13 Restricted funds

(Continued)

For the year ended 31 March 2022

	Movement in funds				
	Balance at 1 April 2021	Incoming resources	Resources expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£
Fife Council Funding - Website Design	1,000	-	-	-	1,000
CIP Funds - ADAPT (SEC funding)	1,289	-	-	-	1,289
National Lottery Community Fund - Website	2,887	-	-	-	2,887
National Lottery Community Fund - Curnie Clubs	147,690	60,449	(137,148)	-	70,991
Curnie Clubs - Donations	750	-	-	-	750
FVA - DD - Curnie Clubs	408	5,855	(195)	-	6,068
STV	4,400	(4,200)	-	-	200
REACH	121,625	179,560	(131,605)	-	169,580
NFO - ADP	52,096	87,836	(60,638)	-	79,294
The Rank Foundation	5,938	(2,250)	(2,886)	-	802
Collydean Community Fund	450	-	-	-	450
NFO - Corra Foundation	-	99,951	(62,529)	-	37,422
NHS Charities Together	-	3,000	(3,000)	-	-
	<u>338,533</u>	<u>430,201</u>	<u>(398,001)</u>	<u>-</u>	<u>370,733</u>

FIFE ALCOHOL SUPPORT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

14 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 31 March 2023 are represented by:			
Tangible assets	61,604	-	61,604
Current assets/(liabilities)	389,809	459,883	849,692
	<u>451,413</u>	<u>459,883</u>	<u>911,296</u>
	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>

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:

	2023 £	2022 £
Within one year	-	10,591
Between two and five years	65,333	-
	<u>65,333</u>	<u>10,591</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 2023

18	Cash generated from operations	2023 £	2022 £
	Surplus for the year	2,365	88,354
	Adjustments for:		
	Investment income recognised in statement of financial activities	(4,446)	(96)
	Depreciation and impairment of tangible fixed assets	17,422	16,362
	Movements in working capital:		
	(Increase) in debtors	(65,127)	(1,838)
	Increase in creditors	203,635	15,949
	Cash generated from operations	<u>153,849</u>	<u>118,731</u>