

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 2024



FIFE ALCOHOL SUPPORT SERVICE

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FIFE ALCOHOL SUPPORT SERVICE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

The Trustees have pleasure in presenting their annual report and financial statements of the charity for the financial year ended 31st March 2024, 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 Organisation operates under the guidance of an Executive Committee, composed of Trustees. This committee convenes six times annually, with the Annual General Meeting (AGM) typically scheduled for August each year. FASS has resumed face-to-face meetings at the Hill Street Offices. The Executive Committee approves the preliminary annual accounts, which are then presented at the AGM. Complete versions of the Accounts are available upon request from the office.

The recruitment of the Board of Trustees is a meticulous and formal process. Initially, potential candidates are identified based on their skills, experience, and alignment with the organisations mission and values. These individuals may be found through various channels, including professional networks, public advertisements, or nominations. Once identified, candidates undergo a thorough screening process, which include interviews and background checks. Successful candidates are then formally invited to join the Board. The entire process is conducted with transparency and integrity, ensuring that the Board of Trustees comprises individuals who are not only qualified but also deeply committed to the organisations cause. This rigorous recruitment process helps ensure the effective governance and strategic direction of the organisation.

The Chairperson oversees the induction and training of new members. This procedure has been standardised with the creation of a Trustees role description, which has received formal approval and ratification from the Executive Committee. The Memorandum and Articles of Association emphasise the legal responsibilities of Trustees, and all Trustees receive a copy upon appointment, along with the Organisational Structure. All Trustees have also been provided with recent guidance from OSCR regarding their roles and responsibilities.

The financial statements have been compiled in line with the accounting policies detailed in the note to the financial statements. They adhere to the organisations governing document, the Charities and Trustee Investment (Scotland) Act 2005, and the amended Charities Accounts (Scotland) Regulations 2006. They also comply with the "Accounting and Reporting by Charities: Statement of Recommended Practice" that applies to charities preparing their accounts following the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), effective from 1 January 2019.

FIFE ALCOHOL SUPPORT SERVICE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Objectives and activities

The Organisation's main purpose is to promote the prevention and early identification of issues related to alcohol, drugs, and other addictions, including mental health and social well-being. It offers therapeutic and counselling services to aid recovery for those affected by these issues. Additionally, the organisation expanded Curnie Clubs, which are community-based initiatives aimed at combating loneliness and isolation.

Management Report

I am proud to report that despite the increased requirement on our services over the past year, our team has shown remarkable resilience and adaptability, ensuring the continuation of our services. The increased referrals have put additional pressure on our resources and staff, indicating a growing need for our services within the community. In response, we are exploring opportunities for additional funding, expanding our team, and enhancing our training programs. We are also committed to collaborating with other organisations and stakeholders in our community to provide comprehensive support. Despite the challenges, our team's dedication has ensured that we continue to provide essential services to our community. As we move forward, we will face these challenges head-on and continue to adapt and grow. Together, we will continue to make a difference in the lives of those we support.

Marie Crombie – Head of Services

Alcohol Counselling Service

The Alcohol Support Service provides psych-social counselling for individuals ages 16 and over concerned about their or someone else's drinking. Our services are delivered Fife wide in Hospitals, Health Centres and G.P. surgeries, as well as in Outreach Centres in the evening in 5 locations throughout Fife.

Our counselling service is tailored to meet individual need, with a choice of abstinence or controlled drinking regimes. Using an Integrative model with a Motivational Interviewing emphasis, including a collaborative, goal focused, and recovery-based approach to assist 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.

During the year from April 2023 until March 2024 as people established normal life and work again, it seemed there was a continuation of the negative shift in drinking patterns and mental health issues, developed during or because of lockdown, which had increased significantly. Therefore, the demand on FASS for alcohol counselling has increased to **983** referrals being received.

During this time FASS experienced an increase in people presenting with complex mental health issues, particularly anxiety and depression impacted by alcohol use. Our counsellors were also dealing with higher levels of suicidal ideation increasing the complexities and intensity of longer lasting support required by clients. We have also experienced an increase in referrals from significant others seeking support.

**“4 years ago, I started my journey stopping drinking and engaging with FASS, it was the best decision in my life, and I haven't touched a drop since, you helped me more than you will ever know”
“Thank you for helping me to find who I am, and thank you for listening and all the work you put in to support me and others”**

Our counselling is delivered in line with COSCA Statement of Ethics and Code of Practice, and the quality of our organisation continues to be acknowledged through COSCA's Recognition Scheme for Organisations. As a member of the Scottish Addictions Counselling Consortium, we ensure a quality of service through Volunteer Trainee Counsellors supervised practice program, developing skills, knowledge and reflective practice to allow the achievement of an accreditation and a COSCA Certificate in Addictions. We promote the CPD of all counsellors, supervisors and support staff.

FIFE ALCOHOL SUPPORT SERVICE

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

FOR THE YEAR ENDED 31 MARCH 2024

EMDR (Eye Movement De-sensitisation & Reprocessing Therapy)

Our EMDR psychotherapy continues to operate a face-to-face therapy. EMDR is used to aid recovery from Complex Post Traumatic Stress Disorder as well as anxiety and panic attacks, addictions and other intransigent problems. The service dovetails with our counselling service. During the year until March 2024 EMDR Therapy helped **25** clients.

Fast Forward Group

Our Fast Forward Group is a dedicated 8-week therapeutic programme looking at lapse/relapse, CBT approach workshops where we discuss various tools the clients can use to help prevent lapse/relapse, as well as building a sense of common experiences, albeit different stories, but also examining the similarity of addictions. The group focuses on Identifying and exploring triggers, coping strategies and group resilience building.

Easy Exit Group

The Easy Exit Group is primarily a maintenance group aimed at people exiting Fast Forward and as well as any client this group may be a benefit to, the group is run on a drop in basis should clients want to attend. It is open to any client who has been abstinent consistently, yet still struggle to exit the therapy setting. The group is primarily around maintenance and ensuring individuals have somewhere to go to talk about any struggles they may be encountering, or share good practice, self-care etc should they still need it. The group offers peer support work, working in an environment that nurtures responsibility, autonomy and sustainable abstinence. The group encourages the forming and bonding of clients into friendships and mutual support helping to decreasing feelings of feeling "alone" and isolation.

FASS Training

The service continues to fulfil its role as a placement provider for University and College students. Throughout the year we continue to recruit counsellors into the service, providing training, peer support and practice supervision.

Since April last year the organisation has expanded its capacity to deliver training which includes delivery for Fife Health and Social Care partnership.

Along with our standard training, Scottish Mental Health First Aid (SMHFA) and Applied Suicide Intervention Skills Training (ASIST), we have recently developed new training looking at Drug and Alcohol Brief Interventions (ABI/DBI Training), along with this we have also developed the Know The Script (Drugs Awareness Course). Naloxone training is still ongoing for partner agencies, and anyone who asks of it by the organisation.



Trainers Dougie Ovenstone & Helen Hutton with SMHFA Candidates.

FIFE ALCOHOL SUPPORT SERVICE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Support & Supervision

Practice Supervision is mandatory for all staff and volunteer counsellors and is defined by Governing Bodies Codes of Practice and Ethical Frameworks. All supervision is organised internally and externally and monitored to ensure safe practice and delivery of a quality service. Our Counselling Services also extend their provision of support and supervision to include all support staff within the Adapt Service to ensure all meet the mandatory requirement to maintain good practice throughout the service.

Helen Hutton / Interim Counselling Services Manager

ADAPT SUBSTANCE MISUSE SERVICES



Bridging gaps to offer a holistic, wraparound and one stop shop service at relevant stages of your recovery.

Adapt Substance Recovery

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

ADAPT SERVICES -

Triage Team: As the main Substance Use Triage service in Fife, Adapt is often the first point of contact for support. The service supports people accessing clinical and psycho-social treatments engaging with Third and Statutory Sector services using a person-centred approach.

- Housing and Homelessness
- GPs and Primary Care
- Social Work
- Education
- DWP and the Benefits System
- Debt/Legal issues
- Harm Reduction, Blood Born Virus Testing and Naloxone distribution
- Advocacy/Rights Based Approach
- Mental Health
- Dental
- Befriending Services
- Utilities advice and support
- Help with travel to appointments
- Accessing Household goods to support Tenancy sustainment

FIFE ALCOHOL SUPPORT SERVICE

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

FOR THE YEAR ENDED 31 MARCH 2024

Near Fatal Overdose Team: This project works in partnership with Fife Scottish Ambulance Service and the Fife ADP Drug Death Coordinator. The ADAPT NFO service is funded by Fife ADP and the Corra Foundation. This year the team engaged with **445** individuals who were impacted by a Near Fatal Overdose or Drug-related death.

REACH Team: This project is a part of a multi-disciplinary team within the Hospital Liaison Service. The partners are the NHS Addiction Service and We Are With You. The team provides dedicated and intensive support in the community for individuals discharged from the Victoria Hospital following treatment for alcohol and drugs. This year the team engaged with **235** new patients.

Retention Service: This project works in direct partnership with Addiction Services. The team aim is to work with partner agencies to identify individuals who may have or are at risk of falling out of treatment and their recovery plan for a variety of reasons. The team is pro-active in responding to individuals identified using a person-centred approach to ensure the needs of the individuals are being met and appropriate support is in place to reduce the risk of further disengagement from treatment. This year the team engaged with individuals of which **216** were directly identified by NHS Fife.

Homeless Liaison Service: We offer a Drop-in and Support Clinic service to residents of Homeless Units around Fife. The service provides an opportunity for those experiencing housing issues with additional addiction related support needs. Alcohol was identified as the most prevalent substance with individuals involved. A direct referral pathway was also established between the Homeless Units and ADAPT.

Fife Liberation Services: Adapt and the NFO Team worked in Partnership with the Scottish Prison Services. There is an established referral pathway for individuals being liberated and returning to Fife. Adapt works closely with HMP Glenochil, HMP Edinburgh, HMP Perth and HMP Castle Huntly. We aim to raise awareness and highlight the importance of linking in with services pre/early into liberation to reduce the risks of Near Fatal Overdose and Drug Related Deaths.

Fife Community Drug Service (FCDS): Fife Community Drug Service works in direct partnership with enhanced NHS Fife Primary Care Services. The communities of West Fife benefit from FCDS and the option for same day prescribing via their G.P. with person centred support offered as standard.

Since April 23 and throughout the year FCDS continued to engage and support people with Primary Care same day prescribing. The service also offers an out-of- telephone support service, often dealing with families and significant others in times of crisis. FCDS offers direct assessments and referrals to services pertaining to the individual's needs.

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 with relapse prevention strategies included, which includes identification of the client's personal strengths and resources. **246** people were referred into counselling during the year.

KY CLUBS: The KY8 club opened in the Levenmouth area in March 2022 in response to the documented rise in drug deaths within the area. Since then, the KY8 Club team and all our supporting partners have continued to offer a weekly community drop-in club from Methil Community and Education centre. 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 inclusive club and welcome anyone dropping in for an informal chat to a cuppa or just a bite to eat. Within the club there are a host of free Fife based services that co-host with our team on a weekly basis, providing their own individual areas of expertise that is available to all attendees.

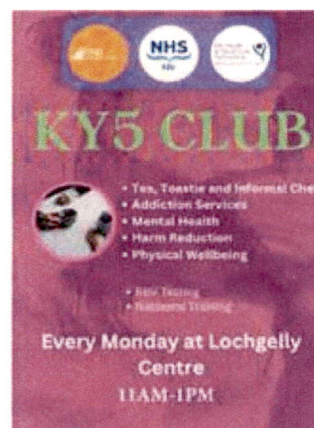
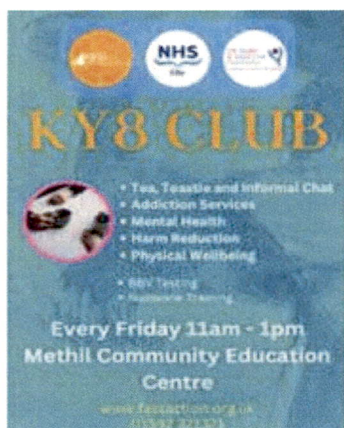
With the introduction of the new MAT standards the KY8 club in direct partnership with Addiction Services began to offer Rapid Access to Treatment Clinics with no appointment necessary. The individuals could access same day treatment and prescribing along with access to mental health advice and support.

ADAPT SUBSTANCE MISUSE – OUR STORY OF 2024

In August 2023 the service expanded its capacity to deliver services in the community. On the success of the KY8 Club Methil, Fife ADP provided funding to introduce 2 new clubs - the KY2 Kirkcaldy and KY5 Lochgelly Clubs.

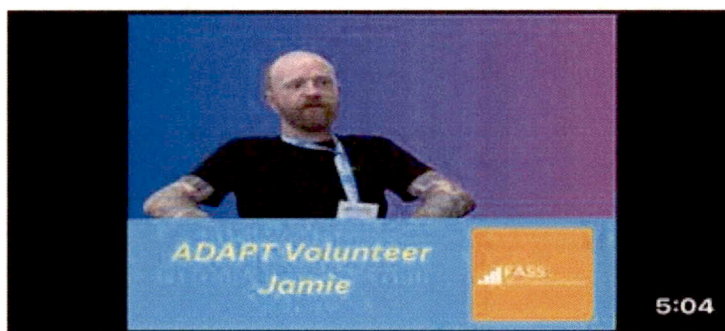
FIFE ALCOHOL SUPPORT SERVICE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024



Let me introduce you to our Jamie. Jamie was a volunteer with ADAPT but he was also at one time one of our clients. Here he tells the story of his journey into recovery and how ADAPT were able to assist him with this and now he is one of the team.

You can watch his chat here: [ADAPT Volunteer Jamie \(youtube.com\)](https://www.youtube.com/watch?v=ADAPT_Volunteer_Jamie)



FIFE ALCOHOL SUPPORT SERVICE

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

FOR THE YEAR ENDED 31 MARCH 2024

Curnie Annual Report

This has been a year of contrasts for Curnie and using last year's report as a comparison Curnie has come a long way through turbulent times.

In the last report there was an air of survival to it, emerging from Covid and reduced budgets along with the anxieties Covid has left all of us with.

Curnie has been fortunate enough this year to receive our Funding through Big Lottery, Robertson trust, Scottish government adult mental health wellbeing fund, administered by Fife Voluntary Action.

This has allowed us to rebuild to some extent our staff numbers and award some additional hours to others, therefore the level of support we have been able to offer over the whole of Fife has been steadily developing towards pre covid levels. We have also been able to enhance some of our smaller projects to make them more fruitful.

Keeping in mind we are working with a client group that tends to fall through the net, we were always quite innovative in our methods of finding members who were not engaging with other services.

Since the easing of Covid restrictions, there was an initial uncertainty in the number of referrals to our projects. However, recently, the figures for Curnie have shown a promising recovery. In fact, the rate of referrals has begun to surpass the levels observed prior to the pandemic.

Over this reporting period:

Curnie Clubs New Members	104
Flourish with Nature	34
Climate project	34
Garden project	16

Members benefit from a minimum of three hours support but can be up to twelve if they so wish a Curnie member can attend any of our centers throughout Fife

Curnie Clubs

As we have progressed through the years, we very quickly realised that Isolation and loneliness is an enormous blight on our society and we at Curnie recognised that although our work is very successful, we had to change our focus to creating a situation where our members were able to influence the people around them in their own families and communities, to effect more impactful change.

Our sessions, although informal, always include what we call home share. Not to be confused with homework, this involves members sharing what they have been doing at the club and having conversations around that, always being mindful of other members' confidentiality.

One difference we feel we have at Curnie is we don't tell clients/members what we will do for them, we ask them what we can do to help. The activities are based on requests made during six weekly group meetings; our thinking is if we create our sessions around requested activities there is more chance of people attending. This approach seems to be particularly effective with those suffering from depression and anxiety.

Depression, anxiety and suicidal ideation are extremely prevalent in our groups. Isolation and loneliness seem to deprive people of self-confidence and more importantly that sense of self that most of us enjoy. Curnie has identified that trauma is a major component in isolation and loneliness. In many cases members have become reclusive after having been traumatised by an initialising, or past significant events and this is followed by other mental health issues.

FIFE ALCOHOL SUPPORT SERVICE

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

FOR THE YEAR ENDED 31 MARCH 2024

Curnie staff have become trauma informed by attending training events, when possible, but we are aware that our clients require more specific help and have sourced funding to provide Eye Movement desensitisation and Reprocessing Therapy (EMDR) training. This has proved to be extremely well suited to the treatment of trauma.

Curnie continues with its arts and crafts sessions along with events to celebrate Christmas and Easter and any other excuse that members can come up with for a party. Our members seem to particularly enjoy our karaoke sessions, music discussions and quizzes. We are starting our sessions with guided meditation or mindfulness. We also have mindful walking and photography.

"I was scared to go anywhere myself, but I have made new pals and I managed to go abroad for a holiday with one of them. I have lots of interests now and the friends to do them with."

"Coming to Curnie has motivated me to be more active. Since coming to Curnie I don't let my depression take charge"

Curnie Flourish with Nature

Funded by The Scottish Government adult mental health and wellbeing fund and administered by Fife Voluntary Action.

It has become apparent over recent years that green therapies have a very positive and impactful positive effect on having and maintaining good mental health. We just must consider how Seasonal Affective Disorder impacts on the life of many of us when daylight is short, and the weather is cold and wet.

We have produced a project that couple's mindfulness, meditation and connecting to nature that has been transformative for some but beneficial to all who have attended. This project is always running at capacity. The format is two weeks in a Curnie club mastering meditation and mindfulness, followed with seven weeks out in Nature and if the member wants, they can attend Curnie weekly groups on completion.

"Doing Flourish with nature has helped me develop my mindfulness. I take photo's and sit in nature feeling the wind and listening to the bird song. I get a lot out of being in the moment."

" I never thought tree hugging is something I would have done but it helps me to be more grounded and for that short period of time I am only thinking about what's going on at that time and not worrying about stuff that might never happen"

Garden project.

This has been the first year we have had a good start to our garden. The project runs from the Bennochly Hub, but we have members who travel from around Fife to participate.

Our garden couples as a quiet space and members can attend anytime just to sit and enjoy the serenity. This is in sharp contrast to the activity on a Tuesday when members descend from all over Fife to enjoy the comradery, banter and fun that can be had just by being involved in something that only weeks before they would never have imagined themselves doing. The garden has been a vehicle for individuals to become friends which in turn prevents a return to isolation.

If its prize artichokes or prize petunias, you are looking for you won't get them at Curnie. We are not the beech grove garden, but we have fun making our mistakes and working out how to do it correctly. Even members who don't garden have made scarecrows in their art session amongst other bits and pieces to display for those who use the garden as a quiet space. The benefits are in the faces of the participants. Really great feedback from members regarding mental health and well-being.

" I just love the garden I have complex mental health issues but when I am in the garden my mind is on me, and my enjoyment not my health issues. We all have a laugh and it's fun just being around others doing fun stuff. I attend both the garden group and the Curnie group in the Polish club and I have managed to move on in my life I also feel part of my treatment now."

" I just enjoy the quiet of the garden and it is a place for me to do my mindfulness when the club is not on. I do my mindfulness everyday now it helps me keep it together"

FIFE ALCOHOL SUPPORT SERVICE

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

FOR THE YEAR ENDED 31 MARCH 2024

Climate action group

Curnie was granted one thousand pounds from Fife Climate Community Action Network (FCCAN) We were tasked with reducing our carbon footprint. We have now become a member of FCCAN and continue to work closely with them and climate has become part of our message.

We engaged with 34 people who are now home growers and, in some cases, have started their own groups within their own community therefore addressing isolation and loneliness. Our private face book for a while was full of people showing off their newfound gardening prowess. Members share their new knowledge with family and friends.

The feedback from participants has been very positive on improved mental health. This project was originally designed to last three months but has become so popular the members have decided to keep it going.

"I'm having a growing competition with my friend, starting a wee gardening club. I never thought this would be so interesting."

"Doing the climate action project help my post traumatic, stress disorder as it kept me busy. I am meeting new people and I have something to focus on."

"Because of the climate change project, we are now growing squash and tomato plants in my own garden". "I love watching the seeds grow" we are buying a green house."

Curnie volunteering

Curnie has six active volunteers who support in the groups and work outside the club with those less confident to attend. This is a growing edge for Curnie with plans to enhance this activity. Curnie has provided training in health and safety along with First Aid.

In conclusion the Curnie Club has continued to meet and surpass expectations. All indicators would suggest that the future is going to be just as productive with new initiatives planned for the near future. Although Curnie has a dedicated workforce a lot of its success comes from the client group themselves. Members take part in self-directed support which keeps us fresh and current.

Donald Grieve, Project Manager

Training

FASS has a proud history of supporting and developing training within drug and alcohol services. We continue to invest heavily in training for all staff and volunteers to ensure they have the necessary skills and experience to deliver quality services that meet the needs of all our clients. Mandatory training is required for all new and existing staff and volunteers. Additionally, all staff are encouraged to identify any other relevant training needs. As mentioned, FASS is committed to enhancing its training capabilities and plans to expand its training programs and courses, potentially generating revenue streams.

FIFE ALCOHOL SUPPORT SERVICE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Foetal Alcohol Spectrum Disorder (FASD)

Our FASD Fife project was established in May 2021 and provides support for parents and carers of children/young people with FASD and also offer support to adults on the Spectrum. The project provides intensive 1-2-1 support, advocacy, training, advice/information, strategies and resources to support positive parenting and management of the condition.

There is a established peer network, which meets both in person and through a weekly virtual drop-in session. A Facebook group is in operation, where peer to peer support and advice is available out of hours.

The project ran a well-attended (61 professionals, parents and carers) virtual event 'Keys to FASD Success', in April 2023, with internationally known and respected FASD advocate and trainer Jeff Noble from FASD Success, Canada.

We launched our YouTube channel on International FASD Day 2023 (9th September), with the release of 'Kris – My Journey with FASD' animated video, which tells the story of one adult's life with FASD.

The project developed and launched many new resources including, 2 new 'FASD and ...' Factsheets; 'A-Z of FASD'; Awareness Raising materials for Promotional Stand; 'All About Me and FASD' interactive information booklet for young children and 'Visual Tools and Strategies to Support Brain Difference' guide.

Awareness raising activities have included guest speaker on 'Adoption & Fostering' and FASD Ireland's 'What's 'd Craic' podcast episode; conducted 5 awareness raising sessions across Fife; attending numerous social work development days and team meetings; interviewed for various written publications.

We piloted a suite of workshops aimed at supporting parents/carers to effectively manage the symptoms of the condition, for example De-escalation Strategies and Introduction to Therapeutic Parenting, which were both well received and are now included in our overall training programme offered to parents/carers. We continue to add new workshops as requested directly from parents/carers we work with and from themes emerging from the 1-2-1 work we undertake.

The project delivers training to professionals through delivery of our Understanding FASD and FASD in the Classroom: An Insight for Educators workshops, which continue to receive high praise.

We conducted a service user evaluation and feedback survey in February 2024 and the findings were positive and new areas identified as priorities for next year.

In addition, during the period 2023-2024, we:

- responded to 204 enquiries into the service
- supported 27 families through intensive 1-2-1 work
- Supported 4 adults with FASD through intensive 1-2-1 work
- delivered various training opportunities to 175 parents/carers
- delivered our Understanding FASD workshop to 236 professionals
- delivered our FASD in the Classroom workshop to 99 education staff
- contributed 2 separate articles for inclusion in local and nation press
- facilitated 4 in-person peer support sessions to 19 parents/carers
- facilitated 14 virtual peer support sessions to 132 parents/carers
- hosted 36 virtual practitioner-led drop-in sessions for 137 parents/carers
- hosted 3 well-being 'Walk and Talk' Sessions to 10 parents/carers.

FIFE ALCOHOL SUPPORT SERVICE

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

FOR THE YEAR ENDED 31 MARCH 2024

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 £1.305m to £1.496m

The Agency maintained strict financial control in its operations during 2023-24 however there was a deficit relative to unrestricted funds of £134,368 (2022-23 deficit £93,513), which meant that the Agency's unrestricted reserves stood at £356,420 at March 2024 (2022-23 £451,415). This deficit had been planned resulting from a number of factors including additional alcohol counselling sessions, the funding of the Retention Service and depreciation charges on IT Equipment purchases and improvements to Hill Street. FASS has fully relocated to Hill Street and completed the disabled access, disabled toilets and security improvements to the building. This deficit was partly offset by £50,000 received from the Clothworkers Foundation. FASS remains in a healthy financial position with good liquidity with many earmarked additional grants to be received in 2023-24.

In relation to restricted reserves in the SOFA, income totalled £779,117 (2022-23 £578,545) with expenditure of £568,466 (2022-23 £482,667). The surplus for the year was therefore £210,651 (2022-23 £95,878) which left the restricted reserve funds at 31st March 2024 at £631,159 (2022-23 £459,883). The surplus was mainly as a result of £200,000 funding received from the ADP for the KY Clubs referred to earlier in the Trustees Report and £60,000 received from the ADP for capital spend in 2023-24.

In terms of the Balance Sheet on page 19, FASS continues to show very good liquidity with cash in the bank of £970,043 (2022-23 £1,028,469) and net current assets of £913,583 (2022-23 £849,692). Total funds are therefore £987,579 made up of unrestricted reserves of £356,420 and restricted reserves of £631,159.

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

- Fife Health and Social Care Partnership
- Fife Alcohol and Drug Partnership
- National Lottery Community Fund
- Fife Voluntary Action
- CORRA Foundation
- The Clothworkers Foundation
- The Communities Mental Health and Wellbeing Fund (via FVA)
- Fife Communities Climate Action Network
- The Robertson Trust
- Awards for All
- Fife Health Charity
- Agnes Hunter Trust
- Tay Charitable 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 2024

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 six months running costs as a minimum for this purpose. This has been discussed and agreed with the Head of the Health and Social Care Partnership.

Given the positive position FASS finds itself in the Trustees will be reviewing the reserves position in 2024-25 and the extent to which unrestricted reserves that should be designated to meet funding of the Retention Service and KY Clubs as well as the continuation of the additional alcohol counselling services.

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 2024

Plans for Future Periods

As we look to the future, Fife Alcohol Support Service (FASS) is committed to strengthening our operations and extending our impact in the community. A key initiative in the coming year is our Partnership with Community Enterprise to ensure we are future proofing our services. Through this collaboration, we will conduct a thorough review of our current structures, programs, and resources, with the aim of creating a sustainable and adaptable organisation. By focusing on building resilience and identifying new opportunities for growth, we can ensure FASS remains a vital source of support for individuals and families affected by alcohol and drug use in Fife. This partnership will allow us to address evolving community needs and continue offering high quality, accessible support for the years to come.

Strategic Development: Team Strategy Day

To support our future ambitions and ensure we are aligned across all levels, FASS will be hosting a comprehensive team strategy day. This event will bring together staff, volunteers, and trustees to collaboratively shape our future direction. The day will focus on refining our overall strategic goals, enhancing team collaboration, and identifying the key initiatives that will drive our mission forward. Additionally, we recognise the importance of strong leadership and governance, which is why a portion of this day will focus on board recruitment. We aim to ensure that our trustees reflect the diversity and expertise needed to guide FASS through future challenges and opportunities. By empowering our entire team to contribute to the strategic process, we will foster a stronger, more unified organisation ready to meet the demands of the future.

Fundraising and Financial Sustainability

As we move forward, ensuring the financial sustainability of Fife Alcohol Support Service (FASS) is a top priority. In the coming year, we plan to enhance our fundraising efforts by diversifying income streams and strengthening relationships with both existing and new funders. This includes a renewed focus on securing grants from charitable foundations, local government, and community partners, as well as exploring new opportunities for corporate partnerships and individual giving campaigns.

A key element of our strategy is the development of our training arm, which is currently in its infancy but showing significant potential for growth. This initiative offers specialised training and workshops to organisations, community groups, and professionals in the field of alcohol and drug support and recovery. By leveraging the expertise of our staff and volunteers, we can provide valuable educational resources while generating revenue to reinvest into our core services. As demand for these trainings continues to increase, we aim to expand our offerings and reach a broader audience, positioning FASS as a leader in knowledge sharing and professional development within our sector.

Additionally, we are exploring ways to further develop our social enterprise activities, generating additional revenue streams through community services that align with our mission. By embedding sustainability into our funding strategy and harnessing new opportunities like our training program, we are confident in our ability to meet our financial needs while continuing to make a meaningful impact in Fife.

FIFE ALCOHOL SUPPORT SERVICE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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 Torrance
Mr D Blair

(Resigned 4 September 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: 27 September 2024

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 2024 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 2024 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

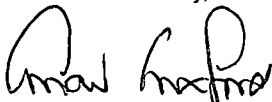
Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. We are not responsible for preventing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

27 September 2024

FIFE ALCOHOL SUPPORT SERVICE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

Current financial year

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
Income from:					
Donations and legacies	2	665	10,059	10,724	19,724
Charitable activities					
Charitable Activities	3	701,000	769,058	1,470,058	1,279,401
Investments	4	14,676	-	14,676	4,446
Other income		642	-	642	1,375
Total income		716,983	779,117	1,496,100	1,304,946
Expenditure on:					
Charitable activities	5	851,351	568,466	1,419,817	1,302,581
Total resources expended		851,351	568,466	1,419,817	1,302,581
Net (outgoing)/incoming resources before transfers		(134,368)	210,651	76,283	2,365
Gross transfer between funds		39,375	(39,375)	-	-
Net movement in funds		(94,993)	171,276	76,283	2,365
Fund balances at 1 April 2023		451,413	459,883	911,296	908,931
Fund balances at 31 March 2024		356,420	631,159	987,579	911,296

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 2024

Prior financial year

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

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 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	11		73,996		61,604
Current assets					
Debtors	12	7,050		73,821	
Cash at bank and in hand		970,043		1,028,469	
		<u>977,093</u>		<u>1,102,290</u>	
Creditors: amounts falling due within one year	13	<u>(63,510)</u>		<u>(252,598)</u>	
Net current assets			<u>913,583</u>		<u>849,692</u>
Total assets less current liabilities			<u>987,579</u>		<u>911,296</u>
Income funds					
Restricted funds	14		631,159		459,883
Unrestricted funds - general			356,420		451,413
			<u>987,579</u>		<u>911,296</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 27 September 2024


.....
Mr R Gibson
Trustee

Company registration number SC097502

FIFE ALCOHOL SUPPORT SERVICE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	19		(35,526)		153,849
Investing activities					
Purchase of tangible fixed assets		(37,576)		(51,322)	
Investment income received		14,676		4,446	
Net cash used in investing activities			(22,900)		(46,876)
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(58,426)		106,973
Cash and cash equivalents at beginning of year			1,028,469		921,496
Cash and cash equivalents at end of year			<u>970,043</u>		<u>1,028,469</u>

FIFE ALCOHOL SUPPORT SERVICE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Fife Alcohol Support Service is a private company limited by guarantee incorporated in Scotland. The registered office is 24 Hill Street, Kirkcaldy, Fife, KY11HX.

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 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.

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 2024

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 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 £1,000 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
Fixtures and fittings	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 2024

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 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
Donations and gifts	665	10,059	10,724	18,805
Legacies receivable	-	-	-	919
	<u>665</u>	<u>10,059</u>	<u>10,724</u>	<u>19,724</u>

FIFE ALCOHOL SUPPORT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

3 Charitable activities

	Charitable Activities 2024 £	Charitable Activities 2023 £
Fife Council	142,373	137,865
Fife NHS	238,308	388,222
ADAPT	243,960	174,535
AORS	200,000	2,000
Cumie Clubs	91,833	141,286
Clothworkers Foundation	50,000	-
Other income	54,660	14,991
FVA - FWN	47,443	-
REACH	185,432	179,560
CORRA/NFO	95,339	
NFO/ADP	90,710	240,942
ADP Benzo Funds	30,000	-
	<u>1,470,058</u>	<u>1,279,401</u>
Analysis by fund		
Unrestricted funds - general	701,000	715,622
Restricted funds	769,058	563,779
	<u>1,470,058</u>	<u>1,279,401</u>

4 Investments

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £
Bank Interest Receivable	<u>14,676</u>	<u>-</u>	<u>14,676</u>	<u>4,446</u>

FIFE ALCOHOL SUPPORT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

5 Charitable activities

	2024 £	2023 £
Staff costs	1,035,221	937,894
Depreciation and impairment	25,184	17,422
Travel	88,216	74,947
Printing, Postage & Stationery	8,102	9,068
Advertisement & Marketing	5,643	13,123
Computer & Web	24,520	24,442
Premises Costs	101,129	120,491
Provision & Hospitality	20,177	3,554
External Supervision and Internal Management Recharges	7,510	7,158
Telephone	40,665	33,440
Repairs & Maintenance	4,660	2,383
Training	11,026	35,605
Management charges	25,610	9,652
	<u>1,397,663</u>	<u>1,289,179</u>
Share of support costs (see note 6)	15,254	7,702
Share of governance costs (see note 6)	6,900	5,700
	<u>1,419,817</u>	<u>1,302,581</u>
Analysis by fund		
Unrestricted funds - general	851,351	819,914
Restricted funds	568,466	482,667
	<u>1,419,817</u>	<u>1,302,581</u>

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

6 Support costs allocated to activities

	2024 £	2023 £
Cleaning	5,528	3,913
Bank Charges	1,001	1,008
Legal Fees	938	56
Consultancy Fees	7,787	2,725
Audit Fees	6,900	5,700
	<u>22,154</u>	<u>13,402</u>
Analysed between:		
Charitable activities	<u>22,154</u>	<u>13,402</u>

FIFE ALCOHOL SUPPORT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

6	Support costs allocated to activities	(Continued)	
		2024	2023
		£	£
	Governance costs comprise:		
	Share of support costs	6,900	5,700
		<u>6,900</u>	<u>5,700</u>
7	Net movement in funds	2024	2023
		£	£
	Net movement in funds is stated after charging/(crediting)		
	Depreciation of owned tangible fixed assets	25,184	17,422
		<u>25,184</u>	<u>17,422</u>

8 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year. One of the Trustees was reimbursed £500 for a retirement gift purchased for an employee (2023 - £Nil).

FIFE ALCOHOL SUPPORT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

9 Employees

Number of employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Core	10	8
Health Centre Project	11	11
Curnie Clubs Project	4	4
ADAPT Project	9	10
Agnes Hunter Trust	1	1
REACH Project	4	4
NFO Project	2	2
AORS / Outreach KY Clubs	6	4
FVA / Flourish With Nature	1	3
CORRA/NFO	2	1
	<u>50</u>	<u>48</u>

Employment costs

	2024 £	2023 £
Wages and salaries	958,238	846,679
Social security costs	56,551	70,272
Other pension costs	20,432	20,943
	<u>1,035,221</u>	<u>937,894</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 (2023 - £nil).

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

FIFE ALCOHOL SUPPORT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

11 Tangible fixed assets	Leasehold land and buildings	Fixtures and fittings	Computers	Total
	£	£	£	£
Cost				
At 1 April 2023	39,259	-	73,435	112,694
Additions	25,939	3,251	8,386	37,576
At 31 March 2024	65,198	3,251	81,821	150,270
Depreciation and impairment				
At 1 April 2023	1,268	-	49,822	51,090
Depreciation charged in the year	6,167	993	18,024	25,184
At 31 March 2024	7,435	993	67,846	76,274
Carrying amount				
At 31 March 2024	57,763	2,258	13,975	73,996
At 31 March 2023	37,991	-	23,613	61,604
12 Debtors			2024	2023
Amounts falling due within one year:			£	£
Trade debtors			2,543	63,449
Other debtors			3,490	3,970
Prepayments and accrued income			1,017	6,402
			7,050	73,821
13 Creditors: amounts falling due within one year			2024	2023
			£	£
Other taxation and social security			15,273	8,499
Trade creditors			9,077	4,789
Accruals and deferred income			39,160	239,310
			63,510	252,598

FIFE ALCOHOL SUPPORT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

14 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

For the year ended 31 March 2024

	Movement in funds				Balance at 31 March 2024 £
	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	
ADP Benzo Clinic Funding	-	30,000	-	-	30,000
AORS - Outreach	-	200,000	(112,034)	-	87,966
National Lottery Community Fund - Curnie Clubs	48,499	69,046	(89,471)	-	28,074
Garfield Weston Foundation - Curnie Clubs	-	-	-	-	-
Curnie Clubs - FC	-	1,788	(996)	-	792
Angnes Hunter Trust - AHT	(1,278)	10,059	(16,291)	-	(7,510)
FVA - DD - Curnie Clubs	45,880	47,443	(45,790)	-	47,533
Community Fund - FASD	-	20,000	(360)	-	19,640
STV	191	-	-	(191)	-
HF Foundation	(55)	-	739	(684)	-
REACH	204,359	185,432	(166,013)	-	223,778
NFO - ADP	96,505	94,010	(73,631)	-	116,884
TCT	2,000	-	-	-	2,000
Curnie Clubs - FCH	-	1,000	(115)	-	885
Collydean Community Fund	450	-	-	-	450
NFO - Corra Foundation	3,332	95,340	(64,440)	-	34,232
ADP Capital Grant	60,000	-	-	(38,500)	21,500
Curnie Clubs - RTF	-	25,000	(64)	-	24,936
	<u>459,883</u>	<u>779,118</u>	<u>(568,466)</u>	<u>(39,375)</u>	<u>631,160</u>

FIFE ALCOHOL SUPPORT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

14 Restricted funds

(Continued)

For the year ended 31 March 2023

	Movement in funds				Balance at 31 March 2023
	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers	
	£	£	£	£	£
ADP Benzo Clinic Funding	1,000	-	-	(1,000)	-
AORS - Outreach	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 - FC	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
Curnie Clubs - FCH	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 2024

15 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fund balances at 31 March 2024 are represented by:			
Tangible assets	73,996	-	73,996
Current assets/(liabilities)	447,655	465,928	913,583
	<u>521,651</u>	<u>465,928</u>	<u>987,579</u>

	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>

16 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:

	2024 £	2023 £
Between two and five years	<u>49,333</u>	<u>65,333</u>

17 Company Limited by Guarantee

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

18 Analysis of changes in net funds

The Company had no material debt during the year.

FIFE ALCOHOL SUPPORT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

19 Cash generated from operations	2024 £	2023 £
Surplus for the year	76,283	2,365
Adjustments for:		
Investment income recognised in statement of financial activities	(14,676)	(4,446)
Depreciation and impairment of tangible fixed assets	25,184	17,422
Movements in working capital:		
Decrease/(increase) in debtors	66,771	(65,127)
(Decrease)/increase in creditors	(189,088)	203,635
Cash (absorbed by)/generated from operations	<u>(35,526)</u>	<u>153,849</u>