



TINDELL, GRANT & Co
Chartered Accountants

Directors:
Patricia Grant BCom CA
Stephen Grant BCom CA
Karen Szotek BSc ACCA
Joanna Grant BSc ACA

Registered number
SC155475

Charity number
SC023353

Addictions Support & Counselling (ASC) - Forth Valley

Report and Financial Statements

31 March 2020



Addictions Support & Counselling (ASC) - Forth Valley
Report and accounts
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**Addictions Support & Counselling (ASC) - Forth Valley
Company Information**

Directors

Stewart Ross
Andrew Pont
Gary Collister
Alison D Lambie
Linda Noble
Alistair D Merrick

Secretary

Narek H Bido (appointed 31 March 2020)

Auditors

Tindell, Grant & Co Limited
6 Munro Road
Springkerse
Stirling
FK7 7UU

Bankers

Unity Trust Bank plc
Nine Brindleyplace
Birmingham
B1 2HB

Registered office

32 Vicar Street
Falkirk
FK1 1JB

Registered number

SC155475

Charity number

SC023353

Addictions Support & Counselling (ASC) - Forth Valley
Registered number: SC155475
Directors' Report

The directors present their report and financial statements for the year ended 31 March 2020.

The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Principal activities

The principal activity of the charity continued to be that of providing a range of counselling, community rehabilitation and peer development services for people affected by substance misuse to help them on their recovery journey. Our aspiration is to be a leading voluntary sector provider of substance misuse recovery services.

Directors

The following persons served as directors during the year:

Stewart Ross	Chairperson
Hazel McMorrow	Vice Chairperson (resigned 28 October 2019)
Andrew Pont	Treasurer
Gary Collister	
Alison D Lambie	
Colette Lowe	(resigned 28 October 2019)
Margaret Lyon	(resigned 20 January 2020)
Linda Noble	
Robert Clark Taylor	(resigned 28 October 2019)
Isabel Watson	(resigned 28 October 2019)
Russell Williamson-Fenton	(resigned 28 September 2019)
Alistair D Merrick	(appointed 28 October 2019)

No director had a direct interest in the company during the year.

Company Secretary and CEO Paul Mooney retired on 31 March 2020.

Reference and administration details

These details are reported on page 1.

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Directors' Report

STRUCTURE, GOVERNANCE AND MANAGEMENT

Addictions Support & Counselling (ASC) - Forth Valley is an independent charitable company limited by guarantee to £5 per member. By definition our Directors do not have any equity interests or entitlement to any dividends or shares or remuneration.

Our company was established under a Memorandum of Association which established our objects and powers of the company and we are governed under its Articles of Association.

Our legal structure is that we are a company limited by guarantee and registered in Scotland with Companies House. We are also a Scottish Charity that is recognised and regulated by the Office of the Scottish Charity Regulator (OSCR).

Traditionally, we have been defined as a voluntary organisation because of our governance arrangements. We are governed by a constituted group of individuals, each of whom volunteers freely, his or her time, skills and commitment without any remuneration or financial benefit. That is what defines us a voluntary organisation. Those who govern us do so solely in a voluntary capacity.

It has been our experience that describing ourselves as a voluntary organisation can be confusing to some because we employ professionally qualified paid staff to help us carry out our work. Many other voluntary organisations report similar confusion and there is a public perception that voluntary organisations should only consist of volunteers. To help address such confusion, over the past few years the term 'the voluntary sector' has been superseded by that of the 'third sector'. The Scottish Government now describes the voluntary sector as the third sector to distinguish it from the public and private sectors. As we are commissioned to deliver most of our services on behalf of our local authority and NHS partners, we are often now described as a third sector provider of addictions services.

In our day to day work we are usually referred to as ASC.

Recruitment and appointment of directors

Under our constitution and for the purposes of charity law our Board of Directors are also known as our charity's trustees. Under the requirements of the Memorandum and Articles of Association the members of the Board of Directors are elected to serve for three years after which they must be re-elected at the next Annual General Meeting.

We are committed to working across Forth Valley and beyond and we provide services to support a diverse range of individuals and families affected by substance misuse. As the Board of Directors, we seek to ensure that the needs of all groups are appropriately reflected through the diversity of the trustee body. We also seek to ensure that we have a range of governance, management and business skills represented on our board.

In previous years we have recruited new board members through our membership of local third sector networks that recruit volunteers and we have from time to time advertised in local newspapers across Forth Valley. We have also successfully co-opted new members who are subsequently approved at our Annual General Meeting.

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Induction and training of directors

We follow good practice in briefing and training our Board of Directors.

New board members have a meeting with our Chairperson and Chief Executive and information is provided including the following:

- The nature of our services and the challenges for the organisation's core business;
- The duties and responsibilities of Board of Directors members;
- The operational framework for the charity;
- Resourcing and the current financial framework as set out in the financial accounts;
- Our current strategic plan for the organisation.

All directors are given a director's handbook about our organisation. The handbook is reviewed annually.

Organisational structure

Our company has a Board of Directors of up to a maximum of eighteen members who usually meet every six to eight weeks and are responsible for our governance, strategic direction and policies. We currently have five members on the board who are from a variety of backgrounds with a range of competencies relevant to our work. Our Board of Directors functions as ASC's Executive Committee and in our day to day work of the organisation we use the terms "the Board of Directors" and "the Executive Committee" interchangeably.

The day to day responsibility of managing the organisation rests with the Chief Executive, Narek Bido. The Chief Executive is responsible for ensuring that the proper line management, leadership and supervision of operational staff and volunteers is carried out and that the skills of the staff and volunteers are maintained and developed in line with best practice. In assisting the Chief Executive there are currently two senior staff members; a Senior Fundraising officer and a Development Team Leader.

We periodically review the company's organisational structure to ensure that it remains fit for purpose with an equitable spread of responsibilities and tasks.

Within ASC, one full time post based on 35 hour working week is aligned to 1.0 whole time equivalent (WTE). As of November 2020, we have 22 posts that are equivalent to 15.1 WTE.

Related parties, partnership working and membership of organisations

There are many definitions of partnership and we find the English Audit Commission's definition to be useful in that partnership is understood to be joint working involving otherwise independent bodies co-operating to achieve a common goal, involving sharing relevant information, risks and rewards.

During this reporting period we continued to enjoy mutually beneficial partnership arrangements with our various third sector service providers. We also maintained our partnerships with our local further education provider, the Forth Valley College, the three prisons based within the Forth Valley area and the Stirling Community Justice Employability Partnership involving Stirling Community Enterprise, Stirling Council Criminal Justice Service and ourselves.

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We recognise the importance of networking and forming good working relationships with a range of local organisations to help us fulfil our objectives. Accordingly we are members of Forth Valley's three Third Sector Interfaces, i.e. the Council for Voluntary Service (CVS) Falkirk and District, Stirlingshire Voluntary Enterprise (SVE), and the Clackmannanshire Third Sector Interface (CTSI). Third Sector Interfaces are voluntary organisations or partnerships created to support, promote, develop and advocate the interests and role of the third sector locally and to act as a conduit between the sector and local community planning processes.

We seek at all times to provide high quality, effective services that are based on good practice, research and evidence of their efficacy. To help develop our practice and to disseminate examples of our work, we are members of national bodies including the Scottish Drugs Forum (SDF), Alcohol Focus Scotland, Scottish Families Affected by Drugs (SFAD), and the Scottish Recovery Consortium. Given the links between addiction and ill-health and poverty we are also members of Voluntary Health Scotland (VHS) and The Poverty Alliance. To help us develop good governance and Human Resource (HR) practice we hold membership of the Forth Valley Chamber of Commerce.

Risk management

As part of our strategic and business planning we have a risk management policy that forms part of our internal control and governance arrangements. Through applying that policy, we have conducted regular reviews of the major risks to which we are exposed and we have established a risk register to assesses and mitigate those risks. We aim to review the risk register on a bi-annual basis.

Internal risks are minimised by the implementation of procedures for authorisation of all our financial transactions and to ensure the consistent quality of delivery for all operational aspects of our charitable company. There is particular emphasis on separation of duties. We review our risk policy on a periodic basis and we consult with our auditors in developing any new procedures to strengthen internal controls.

Our governance is a balancing act between our risk management and our plans for a sustainable future.

We have assessed the main risks to the company and are satisfied that systems are in place to mitigate those risks. The Chairman and the CEO of ASC meet regularly to review the risks to our business risk and financial management within the organisation and to ensure that any risk exposure is minimised and that good practices are maintained. Other staff or board members are invited to attend these meetings as required.

We recognise the exposure we have in relation to financial and operational matters arising from losing a large source of income for our counselling and the community rehabilitation services in October 2019. We also recognise the impact of COVID-19 and will attempt to minimise risks associated with the pandemic for our staff, service users, and other stakeholders.

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The trustees continue to provide strategic challenge and direction required to drive our business transformation process and the effective delivery of our work programme despite the many challenges that COVID- 19 places upon the operational aspirations of ASC, the health and care sectors and society in general.

Business expenditure is effectively controlled against approved budget. Bank movements must also be pre-approved by two business signatories.

The principal business risk is related to our ongoing relationship with our main funders, FVADP and NLADP who contribute to our ongoing operations. The funding from FVADP and NLADP has been agreed for 2020-21 and we do not anticipate any risk associated with this. We are currently discussing with Clackmannanshire & Stirling ADP future funding for the continuity of the recovery community within this two local authorities.

We also own offices in Falkirk and health and safety for our staff and visitors is of paramount importance, particularly in this pandemic, and again we have managed this effectively throughout to date.

Our public & employer's liability and property & content insurance policies, along with certificates for fire safety, cybersecurity protection and PAT testing have all been updated as per the schedule.

OBJECTIVES AND ACTIVITIES

The objectives of our company are:

1. To provide a comprehensive and co-ordinated range of community services designed to meet the needs of those affected by alcohol and drug-related problems (herein referred to as substance misuse) and those affected by other addictive behaviours and to promote the development of facilities as required as an integral part of any service.
2. To increase public knowledge as to the extent of substance misuse and other addictive behaviours, their damaging effects on the individual, the family, society and the economy, and to initiate and support action to combat the problems of such misuse and addictive behaviours.
3. To promote services and facilities, information, education, training and research in regard to the prevention, early recognition and diagnosis and treatment and response to substance misuse and addictive behaviours without advocating or specifying any particular method of treatment or response.
4. To work in partnership in addressing health inequalities, poverty and social exclusion.

We were founded in 1975 and until recently we have worked exclusively within the geographical area known as Forth Valley that collectively includes the three local authority catchment areas of Clackmannanshire Council, Falkirk Council and Stirling Council. The three local authority areas combined are co-terminus with the local health board, NHS Forth Valley.

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We last reviewed our constitution in 2015 and we decided that from time to time we may operate in areas of Scotland outwith Forth Valley. In 2016, we deployed a full time employee to work in the South Lanarkshire Council catchment area and latterly also in the North Lanarkshire Council catchment area under our current partnership agreement with Circle, who are an established third sector organisation that work with deprived communities across Central Scotland. Since February 2020 we have also been delivering a separate service in North Lanarkshire to establish a Recovery Community for people affected by problematic substance use.

ACHIEVEMENTS AND PERFORMANCE

Counselling, Community Rehabilitation services (1 Apr – 30 Sep 2019)

For both our community and prison based counselling services, we held 562 open cases (332 male and 230 female). 47% were for alcohol misuse, 52% were for drugs or drugs & alcohol misuse and 1% were for gambling problems.

For our community rehabilitation service, we held 62 open cases (34 male and 28 female) Some 48% were for alcohol misuse, 51% were for drugs or drugs & alcohol misuse and 1% were for gambling problems.

Our counselling service provided individual and group based high quality, effective psychological interventions that helped service users gradually change their behaviour and embrace recovery. Through our quality assurance systems and from direct feedback from service users and other stakeholders, we know that our counselling services were highly regarded and appreciated throughout Forth Valley.

Our community rehabilitation service provided intensive support for people wishing to make significant lifestyle changes in developing and maintaining an improved quality of life. We are especially pleased that many of our service users have used our rehabilitation service to completely turn their lives around, begin further and higher educational courses, take up volunteering and move towards employment. Many of the people who participated in our community rehabilitation service have also become activists within the FVRC.

In providing our counselling and rehabilitation services we focussed on 6 major area of improvement within living conditions; mental health; physical health; social skills, employability skills and reducing harm & improving stability.

Prior to transferring our services to CGL we continued to achieve 99% compliance with the relevant Scottish Government HEAT A11 target to offer service users faster access to our services. HEAT is the acronym for Health improvement, Efficiency, Access to services and Treatment. HEAT targets are used by the NHS in Scotland as part of its performance management systems that support national outcomes. We outperformed the Scottish Government's target which is set at a minimum of 90% compliance.

Since October 2019 we have established a healthy working partnership with the team at Change Grow Live (CGL) in order to improve access for service users who are contemplating addressing their problematic substance use, achieve stability and strengthen their recovery.

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Women's Outreach service

We are pleased to report that our partnerships with Circle in meeting the needs of vulnerable women in North & South Lanarkshire and in Stirling and Clackmannanshire have flourished over the past year (The funding for the outreach support service came to an end in July 2020). Circle is a renowned third sector provider of family support that has been working with deprived communities across Scotland since the mid-1970s. An essential component of both our partnership projects is providing intensive, outreach support for women who may struggle in complying with traditional, office based services and who require more comprehensive person-centred support.

Forth Valley and North Lanarkshire Recovery Communities. (FVRC & NLRC)

We are one of the main stakeholders and founders of the Forth Valley Recovery Community (FVRC). In February 2020 we started the preparatory work of establishing the North Lanarkshire Recovery Community (NLRC). We are pleased to report that we now have vibrant and well connected recovery communities in Forth Valley and North Lanarkshire.

The recovery communities are place-based, peer-led communities of people who are committed to making recovery from addiction a reality. The recovery communities are owned and run by the people who use it. The communities host weekly events and regular activities that support people in various stages of recovery from addictive behaviours.

Our recovery communities have continued to grow and develop in providing comprehensive support and mutual aid for people in recovery despite the challenges imposed by the pandemic.

With the establishment of the NLRC, the size of the Recovery Development team has increased and we now have 11 posts – six full time and five part time – who help lead recovery activities and events such as daily recovery meetings and Recovery Ramblers.

The Forth Valley Recovery Community held its fourth annual Recovery Olympics in July 2019 at the Mayfield Community Centre and playing fields in St Ninians, Stirling. This was the first of such an event to be held during the school summer holidays, a decision that proved to be popular not only for junior members but also for their parents/carers/families. Over 200 people attended with over a dozen teams participating including Forth Valley's problematic substance use services, Police Scotland, Active Stirling, Scottish Families Affected by Alcohol & Drugs (SFAD), the Cyrenians and teams from recovery communities in Glasgow, North Lanarkshire, West Lothian, Fife and Aberdeen. This was an enjoyable, popular and highly successful event. A copy of the FVRC's annual report 2019/20 is available on request.

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We understand recovery as being a process whereby individuals are helped to move away from problematic substance use towards a harm free and satisfactory life style that encourages them to become active and contributory members of society. Accordingly we encourage our service users to consider taking up volunteering, training and employment opportunities as part of their recovery from problematic substance use and to explore the potential benefits of becoming involved with the FVRC/NLRC either as a member or a recovery volunteer and/or peer supporter.

Despite the major disruption that COVID-19 pandemic has caused in all of our lives since the last quarter of 2019-20, ASC management and staff reacted swiftly, flexibly and effectively in order to ensure the continuation of our service delivery. Since March 2020 our communities switched their face-to-face weekly activities to daily online based activities. The staff continued to efficiently carry their duties by working remotely from their homes. The management team regularly attended to our premises to ensure that all financial and governance transactions have been concluded on time.

FUTURE PLANS

Notable event in 19/20 and future plans

The single most important event of the previous financial year - and probably within our 45 year history - was the announcement of the 1 April 2019, that our tender submission to provide a range of psychosocial interventions and support services to the FVADP was unsuccessful. We were one of four, separate bidders and Change Grow Live (CGL) who are a large, national, third sector provider won the tender.

The consequences for ASC were that on the 1 October 2019, three of our five services and the staff deployed therein had to be transferred across to CGL under the Transfer of Undertakings (Protection of Employment) (TUPE) regulations. The services that CGL acquired from us were; our community based counselling, prison based counselling and community rehabilitation services.

As a result of the tendering process our two main priorities were to ensure that the service transfer happened as smoothly as possible with no disruption for service users and that staff interests were supported and protected.

On 1 October 2019 we successfully completed the TUPE process for all relevant staff to Change Grow Live (CGL). Following the service transfer our staffing numbers were reduced from 24 to 10 posts.

In considering ASC's future, we know that we have secure income streams from:

- FVADP to continue employing the Recovery Development Team in Forth Valley until 31 March 2021 with the possibility of renewing the contract annually.
- NLADP to continue employing the Recovery Development Team in North Lanarkshire until 31 March 2022 with the option to extend the contract by an additional 12 months.

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We also know that we have sufficient reserves and have subsequently agreed to commit such reserves to enable ASC to go through a process of rebranding, explore the possibilities of widening our service delivery portfolio, continue with partnership work with Circle and provide administrative and organisational support for our recovery development teams. At the time of writing, we are continuing with our strategic planning work and we are working towards developing an options appraisal and rebranding consultation to reconstruct our strategy and to help us determine our future.

The trustees will review the new strategy and the feasibility plan in April 2021 and annually thereafter.

There are no business critical matters outstanding and ASC has no legal actions or threats of legal action against our organisation.

FINANCIAL REVIEW

The financial statements have been prepared in accordance with current United Kingdom statutory requirements and the company's Memorandum and Articles of Association.

The total of the accumulated funds at 31 March 2020 was £431,379 (2019 £456,929). This includes unrestricted funds totalling £431,379 (2019 £456,929) and restricted funds of £0 (2019 £0). It is our opinion that our assets are available and adequate to fulfil our obligations of the charity.

Reserves policy

As part of good practice we regularly review our reserves policy so that it will protect us against future events both known and unknown. We are also keen to exploit future opportunities that will further our charitable aims while looking to ensure that we can weather future financial challenges. We have previously identified the following factors as being relevant for us; covering the risk of an unforeseen emergency and any unforeseen legal obligations, meeting the costs incurred for any exceptional operational activities related to staff, IT and office facilities, dealing with any potential funding gaps caused by any interruptions to our funding streams and having the capacity to take on any additional services that are within our aims.

Financial Review: Going concern

At 31 March 2020 ASC's reserves of £431,379. We recognise the potential risks associated with the current crisis and ASC may require to utilise some of its reserves in the next two years to overcome downturns in some levels of income, which we are likely to experience.

We do not expect any negative impacts from our main funders which account for the large percentage of ACS's income. The budget for 20/21 has been recently updated to account for newly generated income and the expected impact of the Covid-19 pandemic. The budget performance is closely monitored.

After making appropriate enquiries, the trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the next 24 months at least.

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Funding review

Most of our services have received financial support through a three year, rolling contract with NHS Forth Valley on behalf of the multi-agency FVADP. We welcomed the confirmation that our contract was extended to 30 September 2019 pending CGL acquiring most of our services and staff.

We wish to record our gratitude and appreciation for the financial support during the period in question. Monies were obtained from several commissioning bodies and funders to help us further our aims and those organisations that funded us during the previous financial year 1 April 2019 – 31 March 2020 are listed in alphabetical order as follows:

Circle
Clackmannanshire & Stirling Alcohol & Drug Partnership
Clackmannanshire Council
Falkirk Alcohol & Drug Partnership
Falkirk Council
Forth Valley Alcohol & Drug Partnership (FVADP)
NHS Forth Valley
North Lanarkshire Alcohol & Drug Partnership (NLADP)
Stirling Community Justice Employability Partnership
Stirling Council

Please note that funds that were allocated to us from the local alcohol & drug partnerships either come from the respective local authorities or from NHS Forth Valley.

Investment policy

We use the charity's funds to maintain our day to day operations so we have no funds available for long term investment.

In the event that there would be available funds, our investment strategy is to minimise risk while achieving a return in excess of the Combined Actuarial Performance Services (CAPS) median. We would prior to making any investments retain independent investment advice.

Recognition and appreciation

We would like to express our gratitude and appreciation to our staff, volunteers, students and trainees who have worked with us during the past year. We are grateful to our funders and strategic partners who have supported us and we also thank those individuals, colleagues and organisations that have helped us provide our services. In particular, we are indebted to those service users, peer supporters and carers that we have worked with and supported over the past year and to FVRC members for their inspiration and day to day demonstration through their lived experiences that recovery from addiction is achievable and sustainable. We would particularly like to thank Mr Paul Mooney for providing an excellent leadership as the CEO of ASC from September 1997 to March 2020.

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Directors' Report

Directors' responsibilities

The directors are responsible for preparing the report and financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (Financial Reporting Standard 102 and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and 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 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 person who was a director at the time this report was approved confirms that:

- so far as he is aware, there is no relevant audit information of which the company's auditor is unaware; and
- he has taken all the steps that he ought to have taken as a director in order to make himself aware of any relevant audit information and to establish that the company's auditor is aware of that information.


Auditors

A resolution to reappoint Tindell, Grant & Co as auditors will be put to the members at the Annual General Meeting.

Statement of Recommended Practice (SORP)

The report of the directors has been prepared in accordance with the provisions of the Charities SORP (Financial Reporting Standard 102).

This report was approved by the board on 3rd December 2020

 ANDREW PONT, TREASURER
Director

 STEWART ROSS CHAIR

Addictions Support & Counselling (ASC) - Forth Valley
Independent auditors' report
to the members of Addictions Support & Counselling (ASC) - Forth Valley

Opinion

We have audited the financial statements of Addictions Support & Counselling (ASC) - Forth Valley for the year ended 31 March 2020 which comprise the Income Statement, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 March 2020 and of its deficit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis of opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

Other information

The other information comprises the information included in the report and financial statements, other than the financial statements and our auditor's report thereon. The directors are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Addictions Support & Counselling (ASC) - Forth Valley
Independent auditors' report
to the members of Addictions Support & Counselling (ASC) - Forth Valley

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 directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) regulations 2006 (as amended) 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 directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report, included within the trustees' annual report, and from the requirements to prepare a strategic report.

Responsibilities of directors

As explained more fully in the directors' responsibilities statement, the directors 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 directors 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 directors 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 directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

Stephen Grant
(Senior Statutory Auditor)
for and on behalf of
Tindell, Grant & Co Limited
Accountants and Statutory Auditors



6 Munro Road
Springkerse
Stirling
FK7 7UU

10/12/20

Addictions Support & Counselling (ASC) - Forth Valley
Statement of Financial Activities incorporating Income and Expenditure Account
for the year ended 31 March 2020

	Notes	General Fund £	2020 Total £	2019 Total £
Income				
Donations		8,639	8,639	3,711
Income from charitable activities				
Grants	3	580,322	580,322	716,425
Other income		3,827	3,827	483
		<u>584,149</u>	<u>584,149</u>	<u>716,908</u>
Total income		<u>592,788</u>	<u>592,788</u>	<u>720,619</u>
Expenditure				
Expenditure on charitable activities				
Grants		44,728	44,728	22,364
Staff costs	9	460,519	460,519	569,303
Recruitment		2,845	2,845	3,800
Training		1,612	1,612	2,407
Travel expenses		12,428	12,428	15,219
Rent and room hire		21,387	21,387	18,664
Water rates		1,389	1,389	1,627
Light and heat		5,825	5,825	7,050
Property repairs and maintenance		-	-	2,097
Cleaning		4,216	4,216	3,937
Telephone and internet		10,215	10,215	12,536
Postage		12	12	1,005
Stationery and printing		887	887	1,437
Publications and subscriptions		1,175	1,175	1,805
Advertising		379	379	400
Bank charges		552	552	571
Insurance		2,475	2,475	2,390
Equipment rental		4,598	4,598	4,598
Computer expenses		8,382	8,382	9,276
Repairs and maintenance		1,751	1,751	8,026
Depreciation		3,100	3,100	3,100
Peer support expenses		11,773	11,773	10,708
Client activities		2,280	2,280	7,003
Sundry expenses		2,975	2,975	2,934
Auditors' remuneration - bookkeeping & payroll		10,122	10,122	11,138
Auditors' remuneration - audit fee		2,700	2,700	2,700
AGM costs		-	-	1,032
Other legal and professional		13	13	48
Total expenditure	4	<u>618,338</u>	<u>618,338</u>	<u>727,175</u>
Net expenditure		(25,550)	(25,550)	(6,556)
Transfers between funds		-	-	-
Net movement in funds		<u>(25,550)</u>	<u>(25,550)</u>	<u>(6,556)</u>
Reconciliation of funds:				
Total funds brought forward		456,929	456,929	463,485
Total funds carried forward	13	<u>431,379</u>	<u>431,379</u>	<u>456,929</u>

The Statement of Financial Activities includes all gains and losses recognised in the year.

The results from the year derive from continuing activities.

The notes on pages 18 to 24 of the accounts form part of the accounts.

Addictions Support & Counselling (ASC) - Forth Valley
Statement of Financial Position
as at 31 March 2020

SC155475

	Notes	2020 £	2019 £
Fixed assets			
Tangible assets	10	142,600	145,700
Current assets			
Debtors	11	26,323	14,541
Cash at bank and in hand		428,287	428,323
		454,610	442,864
Creditors: amounts falling due within one year	12	(48,831)	(14,635)
Net current assets		405,779	428,229
Net assets		<u>548,379</u>	<u>573,929</u>
Funds			
General fund	13	431,379	456,929
		431,379	456,929
Revaluation reserve	14	117,000	117,000
Total funds		<u>548,379</u>	<u>573,929</u>

Approved by the Trustees on 3rd December 2020
Signed and authorised for issue on their behalf by:



Name ANDREW PONT, TREASURER
Status: Director



STEWART ROSS CHAIR

Addictions Support & Counselling (ASC) - Forth Valley
Statement of Changes in Equity
for the year ended 31 March 2020

	Share capital	Share premium	Other reserves	Total funds	Total
	£	£	£	£	£
At 1 April 2018	-	-	117,000	463,485	580,485
Loss for the financial year				(6,556)	(6,556)
At 31 March 2019	<u>-</u>	<u>-</u>	<u>117,000</u>	<u>456,929</u>	<u>573,929</u>
At 1 April 2019	-	-	117,000	456,929	573,929
Loss for the financial year				(25,550)	(25,550)
At 31 March 2020	<u>-</u>	<u>-</u>	<u>117,000</u>	<u>431,379</u>	<u>548,379</u>

Addictions Support & Counselling (ASC) - Forth Valley
Statement of Cash Flows
for the year ended 31 March 2020

	Notes	2020 £	2019 £
Operating activities			
Net expenditure for the financial year		(25,550)	(6,556)
Adjustments for:			
Depreciation		3,100	3,100
(Increase)/decrease in debtors		(11,782)	23,275
Increase/(decrease) in creditors		34,196	(32,080)
		<u>(36)</u>	<u>(12,261)</u>
Cash used in operating activities		<u>(36)</u>	<u>(12,261)</u>
Net cash used			
Cash used in operating activities		(36)	(12,261)
Net cash used		<u>(36)</u>	<u>(12,261)</u>
Cash and cash equivalents at 1 April		<u>428,323</u>	<u>440,584</u>
Cash and cash equivalents at 31 March		<u>428,287</u>	<u>428,323</u>
Cash and cash equivalents comprise:			
Cash at bank		<u>428,287</u>	<u>428,323</u>

Addictions Support & Counselling (ASC) - Forth Valley
Notes to the Accounts
for the year ended 31 March 2020

1 Summary of significant accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) - Charities SORP (FRS 102) and the Companies Act 2006.

Going concern

The trustees are of the opinion that the charitable company can continue to meet its obligations as they fall due for the foreseeable future and have therefore prepared the financial statements on the going concern basis.

Income

All incoming resources are included in the Statement of Financial Activities (SOFA) in the year in which they are receivable. Grants, including grants for the purchase of fixed assets, are recognised in full in the SOFA in the year in which they are receivable.

Expenditure

All expenditure is accounted for on an accruals basis and is recognised in the period in which it is incurred.

Fund accounting

Funds held by the charity are either in an unrestricted general fund, which can be used in accordance with the charitable objectives, or in a restricted fund. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restrictions arise when specified by the donor.

Tangible fixed assets

Tangible fixed assets are measured at cost or valuation less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than land and buildings, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Land and buildings	2% straight line
Computer equipment	fully written down
Fixtures and fittings	fully written down

The directors have decided to adopt a policy of revaluation on land and buildings. Revaluation will take place at least every five years according to prevailing market conditions.

Cash and cash equivalents

Cash and cash equivalents include cash at bank and in hand. In the cash-flow statement, cash and cash equivalents are shown net of bank overdrafts, which are included as current borrowings in liabilities on the balance sheet.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Addictions Support & Counselling (ASC) - Forth Valley
Notes to the Accounts
for the year ended 31 March 2020

Taxation

The company is a registered charity and therefore no tax provision is required.

Operating leases

Operating lease payments are recognised as an expense on a straight line basis over the lease term.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

2 Critical accounting estimates and judgements

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. In this accounting year the value of the property was critically reviewed through the use of an independent professional valuer and, after discussions with the directors, a new depreciation rate has been applied to this class of fixed asset.

3 Grant income	General	2020	2019
	£	£	£
Circle	11,501	11,501	34,501
Clackmannanshire Council - CHL	-	-	14,737
Clackmannanshire and Stirling Council Alcohol & Drug Partnership	138,451	138,451	85,791
Falkirk Council Alcohol & Drug Partnership	16,674	16,674	30,700
NHS Forth Valley Alcohol & Drug Partnership	356,276	356,276	522,126
NHS Forth Valley	14,026	14,026	170
NHS North Lanarkshire	41,822	41,822	-
Stirling Council Community Justice Partnership	-	-	28,400
Other grants	1,572	1,572	-
	<u>580,322</u>	<u>580,322</u>	<u>716,425</u>

Addictions Support & Counselling (ASC) - Forth Valley
Notes to the Accounts
for the year ended 31 March 2020

4 Analysis of total expenditure	General £	2020 £	2019 £
Grants	44,728	44,728	22,364
Staff costs	460,519	460,519	569,303
Recruitment	2,845	2,845	3,800
Training	1,612	1,612	2,407
Travel expenses	12,428	12,428	15,219
Premises costs	32,817	32,817	33,375
Administration costs	46,623	46,623	59,216
Peer support expenses	11,773	11,773	10,708
Client activities	2,280	2,280	7,003
Auditors' remuneration - audit fee	2,700	2,700	2,700
Other governance costs	-	-	1,032
Other legal and professional	13	13	48
	<u>618,338</u>	<u>618,338</u>	<u>727,175</u>

Basis of allocation

Staff costs, recruitment, training, travel and other overheads have been allocated directly.
General and designated costs have been allocated on a direct or proportionate basis.

5 Total resources by activity

	Operating activities	Substance Misuse Recovery Develop- ment	Outreach Support for Women	2020 £	2019 £
Income					
Donations	4,596	4,043	-	8,639	3,711
Income from charitable activities	<u>263,903</u>	<u>231,418</u>	<u>88,828</u>	<u>584,149</u>	<u>716,908</u>
	<u>268,499</u>	<u>235,461</u>	<u>88,828</u>	<u>592,788</u>	<u>720,619</u>
Expenditure					
Grants	-	-	44,728	44,728	22,364
Staff costs	267,279	147,696	45,544	460,519	569,303
Recruitment	1,185	830	830	2,845	3,800
Training	1,314	298	-	1,612	2,407
Travel expenses	5,069	5,938	1,421	12,428	15,219
Premises costs	15,605	15,772	1,440	32,817	33,375
Administration costs	19,517	20,000	7,106	46,623	59,216
Peer support expenses	-	11,773	-	11,773	10,708
Client activities	2,280	-	-	2,280	7,003
Auditors' remuneration - audit fee	2,700	-	-	2,700	2,700
Other governance costs	-	-	-	-	1,032
Other legal and professional	13	-	-	13	48
	<u>314,962</u>	<u>202,307</u>	<u>101,069</u>	<u>618,338</u>	<u>727,175</u>
Net expenditure	<u>(46,463)</u>	<u>33,154</u>	<u>(12,241)</u>	<u>(25,550)</u>	<u>(6,556)</u>

Income and expenditure is allocated as received and spent per project or activity.

Addictions Support & Counselling (ASC) - Forth Valley
Notes to the Accounts
for the year ended 31 March 2020

6 Net expenditure	2020	2019
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	3,100	3,100
Operating lease rentals - plant and machinery	4,598	4,598
Auditors' remuneration for audit services	2,700	2,700
Auditors' remuneration for other services	<u>10,122</u>	<u>11,138</u>

7 Directors' remuneration

Directors are not remunerated.

8 Staff emoluments

No employee received emoluments of more than £60,000.

9 Staff costs	2020	2019
	£	£
Wages and salaries	407,901	507,754
Social security costs	31,307	40,131
Other pension costs	<u>21,311</u>	<u>21,418</u>
	<u>460,519</u>	<u>569,303</u>

Average number of employees during the year

The average monthly number of full-time equivalent employees (including part-time staff) during the year were as follows:

	Number	Number
Management	2	2
Administration	1	2
Care	<u>13</u>	<u>19</u>
	<u>16</u>	<u>23</u>

Addictions Support & Counselling (ASC) - Forth Valley
Notes to the Accounts
for the year ended 31 March 2020

10 Tangible fixed assets

	Land and buildings	Computer equipment	Fixtures and fittings	Total
	<i>At cost</i>	<i>At cost</i>	<i>At cost</i>	
	£	£	£	£
Cost or valuation				
At 1 April 2019	155,000	11,530	17,454	183,984
At 31 March 2020	155,000	11,530	17,454	183,984
Depreciation				
At 1 April 2019	9,300	11,530	17,454	38,284
Charge for the year	3,100	-	-	3,100
At 31 March 2020	12,400	11,530	17,454	41,384
Carrying amount				
At 31 March 2020	142,600	-	-	142,600
At 31 March 2019	145,700	-	-	145,700

Land & buildings:	2020	2019
	£	£
Carrying value as per cost model	25,600	28,700

The property at 32 Vicar Street, Falkirk was valued in May 2016 by external valuers J & E Shepherd, Chartered Surveyors. At this date, the market value of the property was considered to be £155,000.

11 Debtors	2020	2019
	£	£
Trade debtors	24,955	825
Accrued income	-	11,529
Prepayments	1,368	2,187
	<u>26,323</u>	<u>14,541</u>

12 Creditors: amounts falling due within one year	2020	2019
	£	£
Trade creditors	3,251	3,547
Other creditors	3,533	5,395
Accruals and deferred income	42,047	5,693
	<u>48,831</u>	<u>14,635</u>

Addictions Support & Counselling (ASC) - Forth Valley
Notes to the Accounts
for the year ended 31 March 2020

13 Movement in funds

	2019 £	Transfer between funds £	Income £	Expenditure £	2020 £
General fund	456,929	-	592,788	(618,338)	431,379
Total funds	<u>456,929</u>	<u>-</u>	<u>592,788</u>	<u>(618,338)</u>	<u>431,379</u>

Designated funds are funds set aside by trustees to be used against specific projects.
The board decided to transfer all designated funds back into the general fund in the previous year.

14 Revaluation reserve	2020	2019
Revaluation reserve	£	£
At 1 April	117,000	117,000
At 31 March	<u>117,000</u>	<u>117,000</u>

15 Other financial commitments

Total future minimum lease payments under non-cancellable operating leases:

	Land and buildings 2020 £	Land and buildings 2019 £	Other 2020 £	Other 2019 £
Falling due:				
within one year	-	-	4,598	4,598
within two to five years	-	-	-	4,598
	<u>-</u>	<u>-</u>	<u>4,598</u>	<u>9,196</u>

16 Related party transactions

Paul Mooney, the Chief Executive, was paid a salary and expenses as part of his employment with Addictions Support & Counselling (ASC) - Forth Valley. Paul Mooney retired on 31 March 2020 and received an ex-gratia payment in addition to his normal salary.

Barry Lowe is the husband of Collette Lowe. He is the director of StraightEdge Software Solutions who provide IT services to Addictions Support & Counselling (ASC) - Forth Valley. £0 (2019 £1,925) was paid to StraightEdge Software Solutions during the year.

Addictions Support & Counselling (ASC) - Forth Valley
Notes to the Accounts
for the year ended 31 March 2020

17 Going concern

Income from charitable activities has reduced due to the loss of the contract with NHS Forth Valley to CGL at 30th September 2019. This income has not been entirely replaced by other sources as yet but work is being carried out to expand service provision and diversify. The board is confident that the charity is still a going concern. The financial statements have therefore been prepared on a going concern basis.

18 Presentation currency

The financial statements are presented in Sterling.

19 Legal form of entity and country of incorporation

Addictions Support & Counselling (ASC) - Forth Valley is a charitable company limited by guarantee and incorporated in Scotland.

20 Principal place of business

The address of the company's principal place of business and registered office is:

32 Vicar Street
Falkirk
FK1 1JB

Addictions Support & Counselling (ASC) - Forth Valley
Notes to the Accounts
for the year ended 31 March 2020

21 Comparatives for the Statement of Financial Activities

	General Fund	Designated Funds	Restricted Funds	2019 Total
Income from:				
Donations	1,463	2,248	-	3,711
Income from Charitable activities				
Grants	444,300	257,388	14,737	716,425
Other income	75	408	-	483
Total	445,838	260,044	14,737	720,619
Expenditure on:				
Charitable activities	415,269	294,929	16,977	727,175
Total	415,269	294,929	16,977	727,175
Net income/(expenditure)	30,569	(34,885)	(2,240)	(6,556)
Transfers	113,437	(115,677)	2,240	-
Net movement in funds	144,006	(150,562)	-	(6,556)
Reconciliation of funds:				
Total funds brought forward	312,923	150,562	-	463,485
Total funds carried forward	456,929	-	-	456,929