



**TINDELL, GRANT & Co**  
Chartered Accountants

**Directors:**  
Stephen Grant BCom CA  
Karen Szotek BSc ACCA  
Joanna Grant BSc FCA

Registered number  
SC155475

Charity number  
SC023353

**Addictions Support & Counselling (ASC) - Forth Valley**

**Report and Financial Statements**

**31 March 2021**



**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  
David V Belsey  
Jacqueline Innes  
William J L McChord

**Secretary**

Narek H Bido

**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 2021.

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).

### **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
Andrew Pont	Treasurer
Gary Collister	
Alison D Lambie	
Linda Noble	
Alistair D Merrick	
David V Belsey	(appointed 7 December 2020)
Jacqueline Innes	(appointed 7 December 2020)
William J L McChord	(appointed 7 December 2020)

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

### **Reference and administration details**

These details are reported on page 1.

### **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).

## **Addictions Support & Counselling (ASC) - Forth Valley**

**Registered number:** SC155475

### **Directors' Report**

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.

#### **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.

## **Addictions Support & Counselling (ASC) - Forth Valley**

**Registered number:** SC155475

### **Directors' Report**

#### **Organisational structure**

Our company's Board of Directors could have 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 nine members on the Board who are from diverse 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 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 three senior staff members; a Senior Fundraising Officer and two Recovery Development Team Leaders.

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 July 2021, we have 21 posts that are equivalent to 14.9 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 various statutory and third sector service providers, including our local further education provider, the Forth Valley College, Circle, the Falkirk Council Housing Service, the Stirling Community Justice Service, the Forth Valley Substance Use Psychology team and Stirling Community Enterprise.

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 the Third Sector Interfaces in Forth Valley and North Lanarkshire, i.e. the Council for Voluntary Service (CVS) Falkirk and District, Stirlingshire Voluntary Enterprise (SVE), the Clackmannanshire Third Sector Interface (CTSI) and Voluntary Action North Lanarkshire (VANL). 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 (AFS), Scottish Families Affected by Drugs (SFAD), and the Scottish Recovery Consortium (SRC). Given the links between addiction, 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) practices we hold a membership of the Forth Valley Chamber of Commerce.

## **Addictions Support & Counselling (ASC) - Forth Valley**

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### **Directors' Report**

#### **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.

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.

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.

The management and staff continue to diversify and maximise our sources of income, expand the scope of our service delivery and minimise risks associated with the pandemic for our staff, service users, and other stakeholders.

Business expenditure is effectively controlled against approved budget.

- Requests for bank movements for amounts under £3000 could be paid via Bankers Automated Clearing Services (BACS). These requests are processed by the company administrator and authorised by the CEO.

- Requests for bank movements for amounts over £3000 can only be paid by cheque that must be pre-approved by two business signatories. These requests are processed by the company administrator and authorised by the CEO.

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

The principal business risk is related to our ongoing relationship with our main funders, FVADP and NLADP who contribute to our ongoing main operations.

We do not expect any negative impacts from our main funders which account for the large percentage of ACS's income.

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 to date.

Our public & employer's liability and property & content insurance policies, alongwith 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.

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.



## **Addictions Support & Counselling (ASC) - Forth Valley**

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### **Directors' Report**

#### **ACHIEVEMENTS AND PERFORMANCE**

##### **Women's Outreach Service**

Our Women's Outreach Service (WOS) which was delivered in partnership with Circle, came to an end in July 2020, and despite the fact that the latter months of the service were impacted by COVID 19, Women and their families continued to receive support from the WOS team either by phone or through virtual forums in undertaking direct individual work with children and women. Partnerships with various services and professionals were maintained and strengthened highlighting the value and critical importance of communication and working together. Emotional support to women and families was evident particularly in those first months of 'lockdown,' providing reassurance and advice in response to anxiety and worries e.g. isolation, dynamics of family relationships and home-schooling children. A number of the families were provided with practical support e.g. supermarket vouchers, technical equipment to promote connecting with others e.g. tablets, smart phones, household items and arts and craft resources.

Prior to the end of the service, children were provided with 'back to school' bags which included new schoolbags, stationery and £40 clothing vouchers to contribute towards school uniforms. Families also received 'family activity bags' which provided a range of games and activities that families could utilise for indoor and outdoor play. A number of the women also received emotional wellbeing and self-care packages e.g. toiletries, mindfulness colouring books and clothing vouchers.

We are pleased to report that our partnerships with Circle in meeting the needs of vulnerable women in North & South Lanarkshire have flourished over the past year. 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. This service is expected to resume its activities in August 2021 due to a newly approved funding from the National Lottery Community Fund.

##### **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.

During the reporting period the size of the Recovery Development teams in Forth Valley and North Lanarkshire have increased to 12 posts – six full time and six part time – who help lead recovery activities and events such as daily recovery meetings and Recovery Ramblers.

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In Sep 2020 the FVRC team was further enhanced through the Covid Employment Support Fund which was made available by the Health & Social Care Partnerships in Falkirk, Clackmannanshire and Stirling. The HSCP fund, which is due to expire on 29th August 2021, increased the size of the FVRC team to 13 posts.

In the last week of March 2020, ASC management and staff reacted swiftly, flexibly and effectively to the major disruption caused by Covid 19 pandemic in order to ensure the continuation of our service delivery. Our recovery communities switched their weekly face-to-face activities to daily online activities. The staff carried out their duties effectively by working remotely from their homes while management regularly attended ASC's premises to ensure all governance matters and financial transactions were concluded in a timely fashion.

In 2020-21 the FVRC & the NLRC have provided:

- 1122 online group-sessions welcoming 11238 participant to benefit from peer-led support and maintain their recovery.
- 2615 calls using motivational interviewing techniques to support 572 individuals to engage with recovery activities and aid their recovery.
- 92 recovery walks enabling 633 attendees improve their physical and mental wellbeing and sustain their recovery.

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.

### **Forth Valley Substance Use Psychology and Recovery**

In September 2020, and with the support of the Forth Valley Alcohol & Drugs Partnership (FVADP), we established a pioneering partnership with the NHS Forth Valley Substance Use Psychological Therapies Team (SUPTT) by deploying two Recovery Development Workers (RDW) into the SUPTT.

The primary purpose of this deployment is to bring the expertise of the RDWs lived experience into the SUPTT and to provide graded exposure and behavioural activation psychological intervention sessions to help service users work towards an identified goal. A secondary goal is to provide a holistic transition into the FVRC activities by supporting those who might not otherwise manage this transition independently.

Recovery Development Workers are supervised by a Clinical Psychologist within the SUPTT and receive clinical supervision on a monthly basis. They attend an initial joint appointment to meet the patient alongside the clinical psychologist, and to agree a support plan. RDWs also attend a joint appointment with patients and the relevant psychologist approximately monthly during the joint working period.

This innovative project is one of first of its kind in Scotland and the latest report from the SUPTT concludes that the RDWs' input has had a significant positive effect on a number of patients' recovery journeys and anticipates that this support will continue to make a difference to the lives of many within the service.

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### **Directors' Report**

#### **Falkirk Council – Peer-Lead Mentoring and Recovery in Housing**

Also in September 2020 and in partnership with Falkirk Council, we initiated a pilot project, one of the first of its kind in Scotland, to bring peer-led recovery support into housing services. The project aims to provide a supportive peer mentor role to individuals who are part of the Falkirk Housing First Project, who are homeless or at risk of becoming homeless in the community, and to raise awareness and encourage these individuals to engage with the FVRC and its activities.

### **FUTURE PLANS**

#### **Notable event in 20/21 and future plans**

In considering ASC's future, we are encouraged by the following:

- Renewal of our contract with the FVADP to continue employing the Recovery Development Team in Forth Valley until 31 March 2024 with the possibility of renewing the contract thereafter.
- Extension of our contract with the NLADP to continue employing the Recovery Development Team North Lanarkshire until 31 March 2022 with the possibility of renewing the contract thereafter.
- Our partnership with Falkirk Housing to deploy recovery peer-mentors has been very successful. We anticipate that the funding will be renewed on an annual basis. We also anticipate a similar partnership to develop with Stirling and Clackmannanshire Councils to deploy recovery peer-mentors within their respective housing services.
- Our partnership with the Forth Valley Substance Use Psychology Team to deploy recovery peer-mentors has been very successful. We anticipate that the funding will be renewed on an annual basis.
- We have secured three year funding from the Robertson Trust and the Bank of Scotland to expand our Go Forth College Course to Stirling and Clackmannanshire.
- We have secured funding from the Corra Foundation to establish a Recovery Outreach Service.

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.

We have recently concluded an option appraisal and a consultation process to rebrand our organisation, renew our vision, broaden our mission and objectives, reconstruct our strategy and to help us determine our future.

The trustees will review the new strategy and the feasibility plan in April 2022 and annually thereafter.

There are no business critical matters outstanding and ASC has no legal actions or threats of legal action against the 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 2021 was £418,157 (2020 £431,379). This includes unrestricted funds totalling £400,309 (2020 £431,379) and designated funds of £17,848 (2020 £0). It is our opinion that our assets are available and adequate to fulfil our obligations of the charity.

## **Addictions Support & Counselling (ASC) - Forth Valley**

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### **Directors' Report**

#### **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
- building the capacity to take on any additional services that are within our aims.

#### **Financial Review: Going concern**

The total of the accumulated reserves at 31 March 2021 was £418,157. We believe that these reserves should provide us with adequate financial stability and the means for us to meet our charitable objectives for the foreseeable future.

We recognise the potential risks associated with the current financial position 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 note the following:

- The funding from the FVADP has been agreed for 2021-24 and we do not anticipate any risk associated with this.
- The funding from NLADP has been agreed for 2021-22 and we do not anticipate any risk associated with this.

The budget for 21/22 has been recently updated to account for newly generated income and the expected level of activities required for post-Covid. 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.

#### **Funding review**

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 2020 – 31 March 2021 are listed in alphabetical order as follows:

##### **Circle**

Clackmannanshire & Stirling Alcohol & Drug Partnership  
Clackmannanshire & Stirling Health & Social Care Partnership  
Clackmannanshire Council  
Falkirk Health & Social Care Partnership  
Falkirk Alcohol & Drug Partnership  
Falkirk Council  
Forth Valley Alcohol & Drug Partnership (FVADP)  
Forth Valley College  
Forth Valley Substance Use Psychology team  
North Lanarkshire Alcohol & Drug Partnership (NLADP)  
Scottish Government – MAT & Alcohol & Drug National Support Team  
Stirling Community Justice Employability Partnership  
Stirling Council  
Stirling Criminal Justice Service

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### **Directors' Report**

We are also grateful to many corporations, organisations, national and local initiatives and individual donors who offered, during the reporting period, small grants and donations to enhance our activities and support our service users. Those donors are listed in alphabetical order as follows:

- ASDA
- Connecting Scotland Initiative
- Corra Foundation
- Individual donors
- The Rotary Club of Falkirk
- Scottish Recovery Consortium (SRC)
- STV Children's Appeal
- The Orbiston Neighbourhood
- Voluntary Action North Lanarkshire (VANL)

### **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, seek 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.

We are indebted to those service users, peer supporters and carers that we have worked with and supported over the past year and to members of the FVRC and the NLRC 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 Tom Bennet for providing an excellent leadership to the FVRC team and to Mrs Alison Lambie for her outstanding contributions to ASC's Board of Directors.

### **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.

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

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 appoint auditors will be put to the members at the Annual General Meeting.

**Statement of Recommended Practice (SORP)**

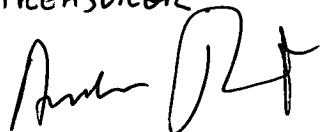
The report of the directors has been prepared in accordance with the provisions of the Charities SORP (Financial Reporting Standard 102).

This report was approved by the board on 18<sup>th</sup> OCTOBER 2021

Director STEWART ROSS



ANDREW PONT  
TREASURER



**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 (the 'company') for the year ended 31 March 2021 which comprise the Income Statement, the Statement of Financial Position, the Statement of Changes in Equity, the Statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 March 2021 and of its surplus 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 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 directors' 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 directors 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 directors are responsible for the other information contained within the annual report. 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. 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.

**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.

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:

A further description of our responsibilities for the audit of the financial statements is available on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://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 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 auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

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

25 / 10 / 21



**Addictions Support & Counselling (ASC) - Forth Valley**  
**Statement of Financial Activities incorporating Income and Expenditure Account**  
**for the year ended 31 March 2021**

	Notes	General Fund £	Designated Funds £	2021 Total £	2020 Total £
<b>Income</b>					
Donations		130	562	692	8,639
<b>Income from charitable activities</b>					
Grants	3	325,238	95,944	421,182	580,322
Coronavirus Job Retention Scheme		7,825	-	7,825	-
Other income		-	-	-	3,827
		<u>333,063</u>	<u>95,944</u>	<u>429,007</u>	<u>584,149</u>
<b>Total income</b>		<u>333,193</u>	<u>96,506</u>	<u>429,699</u>	<u>592,788</u>
<b>Expenditure</b>					
<b>Expenditure on charitable activities</b>					
Grants		18,636	-	18,636	44,728
Donations		750	-	750	-
Staff costs	9	273,231	59,961	333,192	460,519
Recruitment		230	-	230	2,845
Training		2,609	-	2,609	1,612
Travel expenses		3,653	718	4,371	12,428
Rent and room hire		5,421	-	5,421	21,387
Water rates		1,187	145	1,332	1,389
Light and heat		5,330	1,418	6,748	5,825
Cleaning		333	120	453	4,216
Telephone and internet		10,369	4,667	15,036	10,215
Postage, stationery and printing		538	90	628	899
Publications and subscriptions		1,109	171	1,280	1,175
Advertising		89	12	101	379
Bank charges		410	96	506	552
Insurance		2,852	254	3,106	2,475
Equipment rental		3,607	334	3,941	4,598
Computer expenses		7,178	3,574	10,752	8,382
Repairs and maintenance		9,118	432	9,550	1,751
Depreciation		3,100	-	3,100	3,100
Peer support expenses		5,017	3,782	8,799	11,773
Client activities		435	-	435	2,280
Sundry expenses		584	98	682	2,975
Auditors' remuneration - bookkeeping & payroll		6,481	2,069	8,550	10,122
Auditors' remuneration - audit fee		1,988	712	2,700	2,700
Other legal and professional		8	5	13	13
<b>Total expenditure</b>	4	<u>364,263</u>	<u>78,658</u>	<u>442,921</u>	<u>618,338</u>
<b>Net expenditure</b>		<u>(31,070)</u>	<u>17,848</u>	<u>(13,222)</u>	<u>(25,550)</u>
<b>Transfers between funds</b>		-	-	-	-
<b>Net movement in funds</b>		<u>(31,070)</u>	<u>17,848</u>	<u>(13,222)</u>	<u>(25,550)</u>
<b>Reconciliation of funds:</b>					
Total funds brought forward		431,379	-	431,379	456,929
<b>Total funds carried forward</b>	13	<u>400,309</u>	<u>17,848</u>	<u>418,157</u>	<u>431,379</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 2021**

SC155475

	Notes	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	10	139,500	142,600
<b>Current assets</b>			
Debtors	11	4,873	26,323
Cash at bank and in hand		<u>458,776</u>	<u>428,287</u>
		463,649	454,610
<b>Creditors: amounts falling due within one year</b>	12	(67,992)	(48,831)
<b>Net current assets</b>		<u>395,657</u>	<u>405,779</u>
<b>Net assets</b>		<u>535,157</u>	<u>548,379</u>
<b>Funds</b>			
Designated funds	13	17,848	-
General fund	13	<u>400,309</u>	<u>431,379</u>
		418,157	431,379
Revaluation reserve	14	117,000	117,000
<b>Total funds</b>		<u>535,157</u>	<u>548,379</u>

Approved by the trustees on 18<sup>th</sup> October 2021  
Signed and authorised for issue on their behalf by:

Name STEWART ROSS  
Status: Director



ANDREW PONT



**Addictions Support & Counselling (ASC) - Forth Valley**  
**Statement of Changes in Equity**  
**for the year ended 31 March 2021**

	<b>Share capital</b>	<b>Share premium</b>	<b>Other reserves</b>	<b>Total funds</b>	<b>Total 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>At 1 April 2019</b>	-	-	117,000	456,929	573,929
Loss for the financial year				(25,550)	(25,550)
<b>At 31 March 2020</b>	<u>-</u>	<u>-</u>	<u>117,000</u>	<u>431,379</u>	<u>548,379</u>
<b>At 1 April 2020</b>	-	-	117,000	431,379	548,379
Loss for the financial year				(13,222)	(13,222)
<b>At 31 March 2021</b>	<u>-</u>	<u>-</u>	<u>117,000</u>	<u>418,157</u>	<u>535,157</u>

**Addictions Support & Counselling (ASC) - Forth Valley**  
**Statement of Cash Flows**  
**for the year ended 31 March 2021**

	Notes	2021 £	2020 £
<b>Operating activities</b>			
Net expenditure for the financial year		(13,222)	(25,550)
Adjustments for:			
Depreciation		3,100	3,100
Decrease/(increase) in debtors		21,450	(11,782)
Increase in creditors		19,161	34,196
		<u>30,489</u>	<u>(36)</u>
 Cash generated by/(used in) operating activities		<u>30,489</u>	<u>(36)</u>
<b>Net cash generated/(used)</b>			
Cash generated by/(used in) operating activities		30,489	(36)
 Net cash generated/(used)		<u>30,489</u>	<u>(36)</u>
 Cash and cash equivalents at 1 April		<u>428,287</u>	<u>428,323</u>
Cash and cash equivalents at 31 March		<u>458,776</u>	<u>428,287</u>
 Cash and cash equivalents comprise:			
Cash at bank		<u>458,776</u>	<u>428,287</u>

**Addictions Support & Counselling (ASC) - Forth Valley**  
**Notes to the Accounts**  
**for the year ended 31 March 2021**

**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 2021**

***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.

<b>3 Grant income</b>	<b>General £</b>	<b>Designated £</b>	<b>2021 £</b>	<b>2020 £</b>
Circle	-	-	-	11,501
Clackmannanshire and Stirling Council - Alcohol & Drug Partnership	50,117	-	50,117	138,451
Clackmannanshire and Stirling Council - Health & Social Care Partnership	-	29,250	29,250	-
Falkirk Council - Alcohol & Drug Partnership	-	-	-	16,674
Falkirk Council - Health & Social Care Partnership	-	32,250	32,250	-
NHS Forth Valley - Alcohol & Drug Partnership	135,764	-	135,764	356,276
NHS Forth Valley - Falkirk Partnership	8,141	-	8,141	14,026
NHS North Lanarkshire - Alcohol & Drug Partnership	125,466	-	125,466	41,822
Falkirk Council - Housing Support	-	19,311	19,311	-
Scottish Government	-	3,615	3,615	-
STV Appeal	3,750	6,000	9,750	-
Other grants	2,000	5,518	7,518	1,572
	<u>325,238</u>	<u>95,944</u>	<u>421,182</u>	<u>580,322</u>

**Addictions Support & Counselling (ASC) - Forth Valley**  
**Notes to the Accounts**  
**for the year ended 31 March 2021**

<b>4 Analysis of total expenditure</b>	<b>General</b>	<b>Designated</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Grants	18,636	-	18,636	44,728
Donations	750	-	750	-
Staff costs	273,231	59,961	333,192	460,519
Recruitment	230	-	230	2,845
Training	2,609	-	2,609	1,612
Travel expenses	3,653	718	4,371	12,428
Premises costs	12,271	1,683	13,954	32,817
Administration costs	45,435	11,797	57,232	46,623
Peer support expenses	5,017	3,782	8,799	11,773
Client activities	435	-	435	2,280
Auditors' remuneration - audit fee	1,988	712	2,700	2,700
Other legal and professional	8	5	13	13
	<b>364,263</b>	<b>78,658</b>	<b>442,921</b>	<b>618,338</b>

**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**

	<b>Operating activities</b>	<b>Substance Misuse Recovery Development</b>	<b>Outreach Support for Women</b>	<b>Health &amp; Social Care Services</b>	<b>2021</b>
					<b>£</b>
<b>Income</b>					
Donations	130	562	-	-	692
Income from charitable activities	35,940	308,791	25,776	58,500	429,007
	<b>36,070</b>	<b>309,353</b>	<b>25,776</b>	<b>58,500</b>	<b>429,699</b>
<b>Expenditure</b>					
Grants	-	-	18,636	-	18,636
Donations	-	750	-	-	750
Staff costs	40,584	237,908	12,637	42,063	333,192
Recruitment	-	230	-	-	230
Training	49	2,560	-	-	2,609
Travel expenses	913	3,019	92	347	4,371
Premises costs	3,552	9,361	-	1,041	13,954
Administration costs	14,881	33,875	58	8,418	57,232
Peer support expenses	-	8,799	-	-	8,799
Client activities	435	-	-	-	435
Auditors' remuneration - audit fee	530	1,577	23	570	2,700
Other legal and professional	4	8	-	1	13
	<b>60,948</b>	<b>298,087</b>	<b>31,446</b>	<b>52,440</b>	<b>442,921</b>
<b>Net expenditure</b>	<b>(24,878)</b>	<b>11,266</b>	<b>(5,670)</b>	<b>6,060</b>	<b>(13,222)</b>

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 2021**

<b>6 Net expenditure</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
This is stated after charging:		
Depreciation of owned fixed assets	3,100	3,100
Operating lease rentals - plant and machinery	3,941	4,598
Auditors' remuneration for audit services	2,700	2,700
Auditors' remuneration for other services	<u>8,550</u>	<u>10,122</u>

**7 Directors' remuneration**

Directors are not remunerated.

**8 Staff emoluments**

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

<b>9 Staff costs</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Wages and salaries	303,880	407,901
Social security costs	17,725	31,307
Other pension costs	11,587	21,311
	<u>333,192</u>	<u>460,519</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:

	<b>Number</b>	<b>Number</b>
Management	1	2
Administration	1	1
Care	16	13
	<u>18</u>	<u>16</u>



**Addictions Support & Counselling (ASC) - Forth Valley**  
**Notes to the Accounts**  
**for the year ended 31 March 2021**

**10 Tangible fixed assets**

	<b>Land and buildings At cost £</b>	<b>Computer equipment At cost £</b>	<b>Fixtures and fittings At cost £</b>	<b>Total £</b>
<b>Cost or valuation</b>				
At 1 April 2020	155,000	11,530	17,454	183,984
At 31 March 2021	155,000	11,530	17,454	183,984
<b>Depreciation</b>				
At 1 April 2020	12,400	11,530	17,454	41,384
Charge for the year	3,100	-	-	3,100
At 31 March 2021	15,500	11,530	17,454	44,484
<b>Carrying amount</b>				
At 31 March 2021	139,500	-	-	139,500
At 31 March 2020	142,600	-	-	142,600
 Land & buildings:			<b>2021</b>	<b>2020</b>
			£	£
Carrying value as per cost model			22,500	25,600

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**

	<b>2021 £</b>	<b>2020 £</b>
Trade debtors	3,615	24,955
Other debtors	1,258	-
Prepayments	-	1,368
	<u>4,873</u>	<u>26,323</u>

**12 Creditors: amounts falling due within one year**

	<b>2021 £</b>	<b>2020 £</b>
Trade creditors	604	3,251
Other creditors	3,656	3,533
Accruals and deferred income	63,732	42,047
	<u>67,992</u>	<u>48,831</u>

**Addictions Support & Counselling (ASC) - Forth Valley**  
**Notes to the Accounts**  
**for the year ended 31 March 2021**

**13 Movement in funds**

	2020	Transfer between funds	Income	Expenditure	2021
	£	£	£	£	£
<b>Designated funds</b>					
Falkirk Housing	-	-	19,311	(19,097)	214
Forth Valley Recovery Community	-	-	9,512	(2,434)	7,078
North Lanarkshire Recovery Community	-	-	5,568	(2,260)	3,308
Recovery Support Workers - Clacks & Stirling	-	-	29,250	(27,630)	1,620
Recovery Support Workers - Falkirk	-	-	29,250	(24,810)	4,440
Scottish Government - staff secondment	-	-	3,615	(2,427)	1,188
	-	-	96,506	(78,658)	17,848
<b>General fund</b>	431,379	-	333,193	(364,263)	400,309
<b>Total funds</b>	431,379	-	429,699	(442,921)	418,157

Designated funds are funds set aside by trustees to be used against specific projects.

<b>14 Revaluation reserve</b>	<b>2021</b>	<b>2020</b>
Revaluation reserve	£	£
At 1 April	117,000	117,000
At 31 March	117,000	117,000

**15 Other financial commitments**

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

	Land and buildings 2021 £	Land and buildings 2020 £	Other 2021 £	Other 2020 £
Falling due: within one year	-	-	-	4,598

**Addictions Support & Counselling (ASC) - Forth Valley**  
**Notes to the Accounts**  
**for the year ended 31 March 2021**

**16 Related party transactions**

Narek Bido, the Chief Executive, was paid a salary and expenses as part of his employment with Addictions Support & Counselling (ASC) - Forth Valley.

**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. During the year £100k of special funding was received to support the charity through the pandemic. 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 2021**

**21 Comparatives for the Statement of Financial Activities**

	<b>General Fund</b>	<b>Designated Funds</b>	<b>Restricted Funds</b>	<b>2020 Total</b>
<b>Income from:</b>				
Donations	8,639	-	-	8,639
<b>Income from Charitable activities</b>				
Grants	580,322	-	-	580,322
Other income	3,827	-	-	3,827
<b>Total</b>	<b>592,788</b>	<b>-</b>	<b>-</b>	<b>592,788</b>
<b>Expenditure on:</b>				
Charitable activities	618,338	-	-	618,338
<b>Total</b>	<b>618,338</b>	<b>-</b>	<b>-</b>	<b>618,338</b>
<b>Net income/(expenditure)</b>	<b>(25,550)</b>	<b>-</b>	<b>-</b>	<b>(25,550)</b>
<b>Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>	<b>(25,550)</b>	<b>-</b>	<b>-</b>	<b>(25,550)</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward	456,929	-	-	456,929
<b>Total funds carried forward</b>	<b>431,379</b>	<b>-</b>	<b>-</b>	<b>431,379</b>