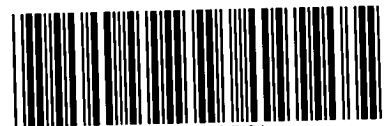


Company Registration number: SC097502

Charity number: SC010422

**FIFE ALCOHOL SUPPORT SERVICE
(A company limited by guarantee)
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017**

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FIFE ALCOHOL SUPPORT SERVICE

(A company limited by guarantee)

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FIFE ALCOHOL SUPPORT SERVICE

(A company limited by guarantee)

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2017

The Trustees present their annual report, which meets the requirements for a Directors' Report for the Companies Act, together with the financial statements for the year ended 31 March 2017.

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Since the company qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

Structure, Governance and Management

Fife Alcohol Support Service (FASS) is a company limited by guarantee not having share capital and is a recognised charity registered with the Office of Scottish Charities Regulator (Scottish Charity number: SC010422).

The Agency is run through a Management Committee made up of Trustees. New Trustees are appointed to the Agency on the basis that they meet certain criteria and conditions including:

- The expertise they may bring
- Personal recommendation from other Trustees and Service Manager
- Former service users

In line with FASS Equal Opportunities Policy, Trustees from disadvantaged, ethnic and minority groups are encouraged to be involved with the Agency.

The formal process of appointment to the Agency is outlined in the Constitution. The process involves an informal meeting with the Chairman and Service Manager to assess suitability, and candidates are required to submit a letter detailing their expertise and the reasons why they are interested in becoming involved with the Agency.

Induction and training of new members is provided through the Chairman and Service Manager. This process has been formalised with the development of a Trustee's role description, which has been approved and formally ratified by the Executive Committee. The legal obligations of Trustees are highlighted in the Memorandum and Articles of Association and a copy is provided to all Trustees on appointment along with the Organisational Structure. Recent guidance on the role and responsibilities of Trustees produced by OSCR has been issued to all Trustees.

Decisions relating to Agency Policies, Service Standards, Service Planning and Strategic Direction including Agency objectives are made by the Executive Committee. Decisions around the day-to-day management of the organisation are devolved to the Service Manager, Jim Bett.

In accordance with the Memorandum and Articles of Association Dr Lorna Fleming and Mr Alan Findlay were due to retire by rotation at the AGM. Mr Alan Findlay, being eligible, has offered to stand for re-election. Dr Lorna Fleming and Mr George Cunningham resigned on 23 March 2017.

FIFE ALCOHOL SUPPORT SERVICE

(A company limited by guarantee)

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2017 (continued)

Agency Objectives and Activities

The objects for which the Agency is established are to promote the prevention and early detection of alcohol and/or drug related problems and ancillary problems including other addictions, mental health and social well-being, and to provide treatment and support towards recovery for individuals experiencing such problems. The Agency also acts as a research, training and information resource on problems arising from alcohol misuse.

The Agency aims to provide an equitable, accessible alcohol counselling service for the people of Fife, working in partnership with all relevant organisations.

The Agency harnesses the skills of local volunteers, recruited from within the local community. By providing training and out-of-pocket expenses, on average 30 Volunteers contribute over 3,500 hours counselling and/or administrative and Committee support every year

Achievements and Performance

Monitoring and Evaluation 3 Year Service Review

The monitoring and evaluation framework managed and operated by Fife Council now involves an independent Link Officer undertaking a three year evaluation with the Agency. Ongoing assessment within this framework was carried out recently and the Agency received a very positive outcome. Copies of the report are available from the Agency. This is consistent with the move to focus performance more on the outcomes related to funding.

A nominated Link Officer will continue to undertake annual reviews, which include the monitoring of performance achieved against objectives set including those agreed within the 3-year Service Level Agreement which further outlines the Agency's key objectives. These objectives are the subject of an on-going review taking into account the Scottish Government's Changing Scotland's Relationship with Alcohol a Framework for Action, the Road to Recovery and local Fife ADP's Substance Misuse Strategy. The Agency's dedicated Management Information System gathers information about qualitative and quantitative outcomes of counselling and these are produced in the Annual Report along with other relevant operational and financial information.

Reports and annual monitoring forms highlight planned activities and progress towards performance targets. These reports are submitted to each of the Executive Meetings for approval and forwarded to Fife ADP, NHS and Fife Council. Reports outline changing trends or any other factors within or out with the Agency's control. The Agency has continued to develop its services and is considering expanding its services where shortfalls in provision or gaps in provision exist.

In 2016-17 the Agency comfortably met its targets in relation to its service level agreements both for the core counselling service and the ADAPT project.

In relation to the staff within the Agency, a development process has been put in place with training needs being identified and suitable counselling diploma training and other courses identified complimented with the addition of training materials, new books and literature. In addition, the Agency continues to develop its policies in line with best practice.

On an annual basis the Agency holds a Planning Day which provides a forum for communicating information to staff and volunteers and allows everyone attending the opportunity of feeding back opinions, views and issues around management issues and the services provided by the Agency.

FIFE ALCOHOL SUPPORT SERVICE

(A company limited by guarantee)

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2017 (continued)

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees

Mr R Gibson
Mr J Hamilton
Dr L Fleming Resigned 23 March 2017
Mr A H Findlay
Mr M Rae
Mr T Brett
Mr G Cunningham Resigned 23 March 2017
Mr R Cooper

Company registered number

SCO97502

Charity registered number

SC010422

Registered office

17 Tolbooth Street
Kirkcaldy
Fife
KY1 1RW

Independent auditors

Thomson Cooper Accountants
3 Castle Court
Carnegie Campus
Dunfermline
Fife
KY11 8PB

Bankers

The Royal Bank of Scotland plc
23/25 Rosslyn Street
Kirkcaldy
Fife
KY1 3HA

FIFE ALCOHOL SUPPORT SERVICE

(A company limited by guarantee)

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2017 (continued)

Financial Review

The Agency maintained strict financial control in its operations during 2016-17 and recorded a deficit for the year, before pension related adjustments, of £29,598. Income in 2015/16 included £101,909 relating to the net assets of West Fife Community Drugs Team as at 30 September 2015 which merged with the Agency during the previous year. Excluding this, the Agency would have made a deficit in 2015/16 of £72,271 before pension related adjustments. There were a number of reasons for these deficits including the additional costs of auto enrolment, maternity pay and the costs of the newly appointed business development or fundraising manager. The Executive Committee is currently looking at possible efficiency savings to address the current budget shortfall. In addition to this deficit the Agency, being an Admitted Body to the Fife Local Government Pension Scheme, is required to comply with proper accounting practice in relation to pension scheme transactions including liabilities. On the basis of the information provided by the Pension Fund Actuary pension related adjustments totalling £146,000 were recognised in the accounts to reflect the financial position of the pension fund. This recognises the worsening financial position of the pension fund compared to the previous year and also any changed assumptions used by the Actuary in his calculations reflecting reforms to the scheme. The reported deficit for the year was therefore £175,598 which, when set against the carry forward position from last financial year, meant that the Agency was in deficit to the sum of £33,775 (2015-16: surplus £141,823), being unrestricted reserves in deficit to the amount of £92,854 (2015-16: surplus £139,534) and restricted reserves in surplus of £59,079 (2015-16: £2,289). In the Balance Sheet net assets excluding pension liabilities are £413,225 (2015-16: £397,823) with the final salary pension liability increasing from £256,000 in 2015-16 to £447,000 in 2016-17. Net liabilities of the Agency, including the pension liabilities, are £33,775 (2015-16: surplus £141,823).

The actuary carried out a valuation of the Fife Council Pension Fund as at March 2014. This showed a significant deficit at that point albeit the funding level improved from 92% funded to 94% funded and negotiations are currently being held with Fife Council on the payments that FASS will make to the Fund to contribute towards the deficit position. The employer's contribution rate will stay the same over the next three years at 23.3% of pensionable pay. The volatility of the stock market continues to have significant effect on the pension fund position which continues to cause concern to bodies such as ourselves.

The Agency's policy on reserves is to maintain uncommitted balances, excluding pension scheme deficit, of approximately three months operating expenditure equivalent to 25% of annual income which is calculated to be sufficient to meet potential unforeseen expenditure identified as part of a risk management assessment process. This includes the potential wind up of the Agency should funding be withdrawn or the running costs exceed the funding available. If such an event were to transpire the Agency would require to meet redundancy costs and all other outstanding liabilities at that time.

The principal funding bodies are Fife NHS, the Fife Alcohol and Drug Partnership and Fife Council. Fife NHS provides 60% of the core funding to FASS. In the current economic climate this funding will be the subject of continuous review and any reduction in funding will potentially impact on the Agency's ability to continue to deliver current services. The Agency is planning to develop a strategy to meet the economic challenges going forward.

FASS/FCDS Merger

A key development was the decision taken by the Boards of FASS and FCDS to merge to create one agency delivering additional services throughout the whole of Fife. A formal launch of the merger was held on 23 April 2015 in the Adam Smith Centre where a number of civic dignitaries and guests heard presentations from FASS and FCDS on the merger. Consultations took place with staff on the TUPE transfer arrangements and formal consultations are taking place with Company's House and OSCR around the formalities of winding up FCDS and FASS and creating a merged organisation. The merger was completed and FCDS was formally wound up during 2016-17. The merger has also required the Agency to address the position with auto enrolment, and future occupational pension provision as well as looking at accommodation requirements for the expanded organisation. In terms of branding, the organisation will retain the FASS title but will cover all additional services under that umbrella.

FIFE ALCOHOL SUPPORT SERVICE

(A company limited by guarantee)

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2017 (continued)

Plans for Future Periods

Strategic Plan 2017-20

The Executive Committee of FASS monitors on an ongoing basis the risks and potential risks to the Agency as well as looking at the opportunities for diversification and expansion of its services. To support that process FASS recruited a Business Development Manager to specifically look at identifying potential new projects and generating increased funding from both the public and from the private sector and this has been very successful over the last two years. In order to ensure that the Agency is moving in the right direction a Strategic Plan covering the period 2017-2020 was completed and this was approved by the Executive Committee in March 2017. This identified strategic priorities for the Agency along with action points to deliver on these priorities. This will form the focus of discussions at each of Committee meetings

Details of plans for future periods are forwarded and approved by Fife ADP, Fife NHS and Fife Council via 3-year Service Level Agreement. A 3-year Service Level Agreement further outlines the Agency's key objectives.

Curnie Clubs

One of the exciting new services introduced in 2016-17 by FASS was the formation of a number of Curnie Clubs throughout Fife. Funded by the Big Lottery Fund the project looks at assisting those members of society who are lonely and isolated, bringing them together in groups to provide social interaction and mutual benefits. Clubs have been operating in Inverkeithing, Levenmouth, Dunfermline and Kirkcaldy. The project is in its early stages but initial feedback has been extremely positive. FASS will continue to develop and expand Curnie Club services throughout Fife.

Adapt Funding Review

As with all publically funded bodies austerity measures will potentially impact on the funding of the service that are being provided and FASS will be affected. What FASS does know is that funding will be reduced, what is not known is when it will be reduced and by how much. One area that is under review at the moment is the ADAPT project where services and service delivery is being looked at. Some efficiency savings are being looked at. The Board of FASS currently assessing the position and the potential impact on the project.

Publicity and Marketing

FASS continued to invest significantly in publicity and marketing in 2015-16 with regular press releases all year round as well as targeted regular media advertising. The new website is up and running and the organisation is looking at how social media particularly Facebook and Twitter can be used to promote the organisation.

IT

FASS is currently looking at a number of IT developments and how cloud based technology can be implemented with the Agency and its systems. FASS is currently developing and improving its website with support from Forbes Creative and Fuzzylime with the intention of this being available by mid-June 2017. FASS are very much appreciative of the grant funding from Awards for All to allow these developments to go ahead. In addition, the FASS have arranged through Virgin Media for an upgrade to their broadband services into the property which will bring significant improvements. FASS is also looking at Document Management and Archiving.

COSCA Recognition Scheme

FASS have applied to register with this scheme. The scheme recognises quality in the service and is the most substantial award of its type. An assessment process is underway with result due later on in the year.

Training

FASS continues to invest heavily in training for all staff and volunteers in order that they have all the necessary skills and experience to deliver quality services that meet the needs of all of FASS's clients whatever support needs they have.

FIFE ALCOHOL SUPPORT SERVICE

(A company limited by guarantee)

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2017 (continued)

TRUSTEES' RESPONSIBILITIES STATEMENT

The Trustees (who are also directors of Fife Alcohol Support Service for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

DISCLOSURE OF INFORMATION TO AUDITORS

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charitable company's auditors are unaware, and
- that each Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

AUDITORS

Thomson Cooper Accountants were appointed at the previous Annual General Meeting and are deemed to be re-appointed under section 487(2) of the Companies Act 2006.

SMALL COMPANY PROVISIONS

In preparing this report, the Trustees have taken advantage of the small companies' exemptions provided by section 415A of the Companies Act 2006.

This report was approved by the Trustees on 29 June 2017 and signed on their behalf by:


Mr R Gibson
Trustee

26/7/17

FIFE ALCOHOL SUPPORT SERVICE

(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES AND MEMBERS OF FIFE ALCOHOL SUPPORT SERVICE

We have audited the financial statements of Fife Alcohol Support Service for the year ended 31 March 2017 set out on pages 9 to 21. 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).

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the charitable company's trustees, as a body, in accordance with section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's directors and its trustees those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company, its members as a body and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND AUDITORS

As explained more fully in the Trustees' responsibilities statement set out on page 6, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

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

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

SCOPE OF THE AUDIT OF THE FINANCIAL STATEMENTS

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Trustees' report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

OPINION ON FINANCIAL STATEMENTS

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2017 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities; and
- 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.

FIFE ALCOHOL SUPPORT SERVICE

(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES AND MEMBERS OF FIFE ALCOHOL SUPPORT SERVICE

OPINION ON OTHER MATTER PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion the information given in the Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

We have nothing to report in respect of the following matters where the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- the information given in the Trustees' report is inconsistent in any material respect with the financial statements; or
- the company has not kept proper and adequate accounting records; or certain disclosures of trustee's remuneration specified by law are not made; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the Trustees' Annual Report.

Andrew Croxford (Senior Statutory Auditor)

Thomson Cooper Statutory Auditors

3 Castle Court

Carnegie Campus

Dunfermline

Fife

KY11 8PB

Date: ^{27th} July 2017

Thomson Cooper Accountants are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

FIFE ALCOHOL SUPPORT SERVICE

(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2017

	Note	Unrestricted funds 2017 £	Restricted funds 2017 £	Total funds 2017 £	Total funds 2016 £
INCOME FROM:					
Donations	3	1,043	250	1,293	104,540
Investments	5	217	-	217	575
Charitable activities	6	612,159	79,979	692,138	543,935
Other income	4	1,275	10,000	11,275	1,225
TOTAL INCOME		614,694	90,229	704,923	650,275
EXPENDITURE ON:					
Charitable activities	7	701,082	33,439	734,521	620,637
TOTAL EXPENDITURE		701,082	33,439	734,521	620,637
NET INCOME / (EXPENDITURE) BEFORE TRANSFERS		(86,388)	56,790	(29,598)	29,638
Actuarial gains/(losses) on defined benefit pension schemes	15,17	(146,000)	-	(146,000)	131,000
NET (EXPENDITURE)/INCOME		(232,388)	56,790	(175,598)	160,638
RECONCILIATION OF FUNDS:					
Total funds brought forward		139,534	2,289	141,823	(18,815)
TOTAL FUNDS CARRIED FORWARD		(92,854)	59,079	(33,775)	141,823

The notes on pages 12 to 21 form part of these financial statements.

FIFE ALCOHOL SUPPORT SERVICE

(A company limited by guarantee)
REGISTERED NUMBER: SC097502

**BALANCE SHEET
AS AT 31 MARCH 2017**

	Note	£	2017	£	£	2016	£
FIXED ASSETS							
Tangible assets	12			2,921			5,799
CURRENT ASSETS							
Debtors	13		7,374			198,976	
Cash at bank and in hand			<u>409,662</u>			<u>241,423</u>	
			417,036			440,399	
CREDITORS: amounts falling due within one year	14		<u>(6,732)</u>			<u>(48,375)</u>	
NET CURRENT ASSETS				<u>410,304</u>			<u>392,024</u>
TOTAL ASSETS LESS CURRENT LIABILITIES				413,225			397,823
Defined benefit pension scheme liability	15			<u>(447,000)</u>			<u>(256,000)</u>
NET (LIABILITIES)/ASSETS INCLUDING PENSION SCHEME LIABILITIES				<u>(33,775)</u>			<u>141,823</u>
CHARITY FUNDS							
Restricted funds	17			59,079			2,289
Unrestricted funds	17			<u>(92,854)</u>			<u>139,534</u>
TOTAL (DEFICIT)/FUNDS				<u>(33,775)</u>			<u>141,823</u>

FIFE ALCOHOL SUPPORT SERVICE

(A company limited by guarantee)

BALANCE SHEET (continued) AS AT 31 MARCH 2017

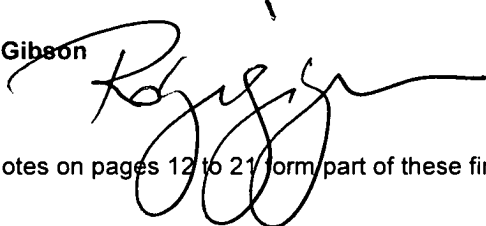
The Trustees consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act. However, an audit is required in accordance with section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and for preparing financial statements which give a true and fair view of the state of affairs of the company as at 31 March 2017 and of its net incoming resources for the year in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the provisions applicable to small companies within Part 15 of the Companies Act 2006 and in accordance with Financial Reporting Standard 102.

The financial statements were approved by the Trustees on 29 June 2017 and signed on their behalf by:

Mr R Gibson



Mr J Hamilton


26/7/17

The notes on pages 12 to 21 form part of these financial statements.

FIFE ALCOHOL SUPPORT SERVICE

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2017

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard 102 published on 16 July 2014, the Charities and Trustee Investment (Scotland) Act 2005, Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

1.2 Funds structure

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor.

1.3 Cash flow

The financial statements do not include a Cash flow statement because the charitable company, as a small reporting entity, is exempt from the requirement to prepare such a statement under Financial Reporting Standard 102.

1.4 Tangible fixed assets and depreciation

All tangible fixed assets costing more than £100 are capitalised.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Leasehold improvements	-	20% straight line
Equipment	-	20% to 33% straight line

1.5 Operating leases

Rentals under operating leases are charged to the Statement of financial activities incorporating income and expenditure account on a straight line basis over the lease term.

FIFE ALCOHOL SUPPORT SERVICE

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2017

1. ACCOUNTING POLICIES (continued)

1.6 Pensions

The company operates a defined benefits pension scheme and the pension charge is based on a full actuarial valuation dated 31 March 2014. The charity is part of the Fife Council Local Government pension. The assets of the scheme are held separately from those of the charity.

The contributions are determined by a qualified actuary on the basis of triennial valuations using the projected unit method. The most recent valuation was as at 31 March 2014 and has been updated to reflect conditions at the balance sheet date. The assumptions that have the most significant effect on the results of the valuation are those relating to the rate of return on investments and the rate of increase in salaries and pensions. It was assumed that the investment returns would be 6.0% per year, that salary increases would average 5.1% per year and that present and future pensions would increase at the rate of 2.8% per year.

Pension scheme assets are valued at fair value at the balance sheet date. Fair value is based on market price information and in case of quoted securities is the published bid price. Pension scheme liabilities are measured on an actuarial basis using the projected unit method and are discounted to their present value using a rate equivalent to the current rate of return on a high quality corporate bond of equivalent currency and term to the scheme liabilities. The pension scheme deficit is recognised in full on the balance sheet.

1.7 Income

All income is recognised once the company has entitlement to the income, there is sufficient certainty of receipt and it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations, are recognised when communication is received in writing with notification of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the income, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions are wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit included upon notification of the interest paid or payable by the Bank.

1.8 Expenditure

Liabilities and expenditure is recognised as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated to the applicable expenditure headings.

Charitable activities have been allocated on the basis of staff time

Support costs are those costs incurred directly in support of expenditure on the objects of the charity. Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

FIFE ALCOHOL SUPPORT SERVICE

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2017

2. RELATED PARTY TRANSACTIONS

The trustees all give freely of their time and expertise without any form of remuneration or other benefit in cash or kind (2016 : £nil). Expenses paid to the trustees in the years totalled £1,428 (2016 : £1,347). These expenses were made up of 2 trustees in respect of reimbursed travel expenses.

3. DONATIONS

	Unrestricted funds 2017 £	Restricted funds 2017 £	Total funds 2017 £	Total funds 2016 £
Donations	1,043	250	1,293	2,631
West Fife Community Drugs Team	-	-	-	101,909
Total donations and legacies	1,043	250	1,293	104,540

In 2016, of the total income from donations and legacies, £2,631 was to unrestricted funds and £NIL was to restricted funds

4. OTHER INCOME

	Unrestricted funds 2017 £	Restricted funds 2017 £	Total funds 2017 £	Total funds 2016 £
Fees and reports	1,275	-	1,275	1,225
Website funding	-	10,000	10,000	-
	1,275	10,000	11,275	1,225

In 2016, of the total other incoming resources, £1,225 was to unrestricted funds and £NIL was to restricted funds.

5. INVESTMENTS

	Unrestricted funds 2017 £	Restricted funds 2017 £	Total funds 2017 £	Total funds 2016 £
Bank interest receivable	217	-	217	575

In 2016, of the total investment income, £575 was to unrestricted funds and £NIL was to restricted funds.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2017

6. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2017 £	Restricted funds 2017 £	Total funds 2017 £	Total funds 2016 £
Fife Council	72,432	-	72,432	101,041
Fife NHS	230,835	-	230,835	230,762
ADAPT	251,673	-	251,673	212,132
Substance Support Service	57,219	-	57,219	-
Curnie Clubs	-	79,979	79,979	-
	<u>612,159</u>	<u>79,979</u>	<u>692,138</u>	<u>543,935</u>

In 2016, of the total income from charitable activities, £543,935 was to unrestricted funds and £NIL was to restricted funds.

7. COSTS OF CHARITABLE ACTIVITIES

	Basis of Allocation	Governance & Support costs £	Charitable Activities £	Total 2017 £	Total 2016 £
Core	Staff time	118,427	114,700	233,127	235,121
Health Centre Project	Staff time	18,903	103,014	121,917	116,021
ADAPT	Staff time	45,000	260,049	305,049	250,008
Substance Support Service	Staff time	-	40,989	40,989	19,487
Curnie Clubs	Staff time	-	33,439	33,439	-
		<u>182,330</u>	<u>552,191</u>	<u>734,521</u>	<u>620,637</u>

Allocation of time is based on staff timesheets to each service provided by the charity.

8. NET INCOMING RESOURCES/(RESOURCES EXPENDED)

This is stated after charging:

	2017 £	2016 £
Depreciation of tangible fixed assets:		
- owned by the charity	2,878	3,492
Staff pension contributions	<u>79,765</u>	<u>52,527</u>

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2017

9. AUDITORS' REMUNERATION

	2017 £	2016 £
Fees payable to the company's auditor for the audit of the company's annual accounts	3,825	4,732

10. STAFF COSTS AND EMOLUMENTS

Total staff costs were as follows:

	2017 £	2016 £
Wages and Salaries	405,676	365,499
Social security costs	28,622	22,266
Other pension costs	79,765	52,527
	514,063	440,292

11. STAFF PARTICULARS

The average number of persons employed by the company during the year was as follows:

	2017 No.	2016 No.
Core	7	11
Health Centre Project	10	9
Curnie Clubs Project	2	-
ADAPT Project	12	13
Substance Support Service	1	2
	32	35

No employee received remuneration amounting to more than £60,000 in either year.

The key management personnel of the charity comprise the trustees. The total employee benefits of the key management personnel were £nil (2016 - £nil)

FIFE ALCOHOL SUPPORT SERVICE**(A company limited by guarantee)****NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017****12. TANGIBLE FIXED ASSETS**

	Equipment £	Leasehold Improvements £	Total £
Cost			
At 1 April 2016	58,952	51,972	110,924
Additions	-	-	-
At 31 March 2017	58,952	51,972	110,924
Depreciation			
At 1 April 2016	53,153	51,972	105,125
Charge for the year	2,878	-	2,878
At 31 March 2017	56,031	51,972	108,003
Net book value			
At 31 March 2017	2,921	-	2,921
At 31 March 2016	5,799	-	5,799

13. DEBTORS

	2017 £	2016 £
Trade debtors	800	700
Other debtors	-	186,967
Prepayments and accrued income	6,574	11,309
	<u>7,374</u>	<u>198,976</u>

On 1 October 2015 the charity merged with West Fife Community Drugs Team, and other debtors of £198,976 in 2016 included an amount of £186,367, representing the amounts due to be transferred to FASS in respect of its bank account.

14. CREDITORS: Amounts falling due within one year

	2017 £	2016 £
Bank loans and overdrafts	-	1,296
Trade creditors	-	-
Accruals and deferred income	6,732	47,079
	<u>6,732</u>	<u>48,375</u>

FIFE ALCOHOL SUPPORT SERVICE**(A company limited by guarantee)****NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017****15. PENSION COMMITMENTS**

The amounts recognised in the statement of financial activities are as follows:

	2017 £	2016 £
Total operating charge in resources expended:		
Current service cost	105,000	83,000
Employer contributions	(83,000)	(55,000)
	<u>22,000</u>	<u>28,000</u>
Total operating charge		
Amounts included in other finance income:		
Expected return on scheme assets	(45,000)	(40,000)
Interest on scheme liabilities	55,000	52,000
	<u>10,000</u>	<u>12,000</u>
Other finance income		
Amounts included in other recognised gains and losses:		
Actuarial (gain) / loss	159,000	(131,000)
Total charge to the statement of financial activities	<u>191,000</u>	<u>(91,000)</u>

The total operating charge and other finance cost are recognised in the following line items in the statement of financial activities:

	2017 £	2016 £
Charitable activities	45,000	40,000
Governance costs	-	-
Total	<u>45,000</u>	<u>40,000</u>

At 31 March 2017 the cumulative amount of actuarial losses recognised in the statement of financial activities is £216,000 (2016 : £65,000).

The amounts recognised in the balance sheet are as follows:

	2017 £	2016 £
Present value of obligations	(2,059,000)	(1,520,000)
Fair value of scheme assets	1,612,000	1,264,000
Net pension liability	<u>(447,000)</u>	<u>(256,000)</u>

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2017

Changes in the present value of the defined benefit obligation scheme are as follows:

	2017 £	2016 £
Opening defined benefit obligation	(1,520,000)	(1,584,000)
Current service cost	(105,000)	(83,000)
Interest on scheme liabilities	(55,000)	(52,000)
Actuarial (loss)/gain	(394,000)	170,000
Contributions by scheme participants	(19,000)	(13,000)
Benefits paid	34,000	42,000
Closing defined benefit obligation	<u>(2,059,000)</u>	<u>(1,520,000)</u>

Changes in the fair value of scheme assets are as follows:

	2017 £	2016 £
Opening fair value of scheme assets	1,264,000	1,237,000
Expected return on scheme assets	45,000	40,000
Contributions by employer	83,000	55,000
Contributions by scheme participants	19,000	13,000
Actuarial loss / (gain)	235,000	(39,000)
Benefits paid	(34,000)	(42,000)
Closing fair value of scheme assets	<u>1,612,000</u>	<u>1,264,000</u>

The fair value of the major categories of scheme assets as a percentage of total scheme assets are as follows:

	2017 %	2016 %
European equities	72	68
European bonds	15	16
Property	8	10
Cash	5	6

Amounts for the current and previous four periods are as follows:

	2017 £	2016 £	2015 £	2014 £	2013 £
Defined benefit obligation	(2,059,000)	(1,520,000)	(1,584,000)	(1,456,000)	(1,310,000)
Fair value of scheme assets	<u>1,612,000</u>	<u>1,264,000</u>	<u>1,237,000</u>	<u>1,076,000</u>	<u>1,003,000</u>
Deficit in scheme	<u>(447,000)</u>	<u>(256,000)</u>	<u>(347,000)</u>	<u>(380,000)</u>	<u>(307,000)</u>

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2017

16. OPERATING LEASE COMMITMENTS

As at 31 March 2017 the total of the Charity's future minimum lease payments under non-cancellable operating leases was:

2017 £	2016 £
6,250	12,500

17. STATEMENT OF FUNDS

	Brought Forward £	Income £	Expenditure £	Gains / (losses) £	Carried Forward £
Unrestricted funds					
Defined benefit pension scheme	(256,000)	-	(45,000)	(146,000)	(447,000)
General funds	395,534	614,694	(656,082)	-	354,146
	<u>139,534</u>	<u>614,694</u>	<u>(701,082)</u>	<u>(146,000)</u>	<u>(92,854)</u>
Restricted funds	£	£	£	£	£
Fife Council Funding - Website Design	1,000	-	-	-	1,000
CIP Funds - ADAPT (SEC funding)	1,289	-	-	-	1,289
Big Lottery Fund - Website	-	10,000	-	-	10,000
Big Lottery Fund – Curnie Clubs	-	74,979	(33,439)	-	41,540
Garfield Weston Foundation – Curnie Clubs	-	5,000	-	-	5,000
Curnie Clubs – Donations	-	250	-	-	250
	<u>2,289</u>	<u>90,229</u>	<u>(33,439)</u>	<u>-</u>	<u>59,079</u>
Total of funds	<u>141,823</u>	<u>704,923</u>	<u>(734,521)</u>	<u>(146,000)</u>	<u>(33,775)</u>

SUMMARY OF FUNDS

	Brought Forward £	Income £	Expenditure £	Gains / (losses) £	Carried Forward £
General funds	139,534	614,694	(701,082)	(146,000)	(92,854)
Restricted funds	2,289	90,229	(33,439)	-	59,079
	<u>141,823</u>	<u>704,923</u>	<u>(734,521)</u>	<u>(146,000)</u>	<u>(33,775)</u>

FIFE ALCOHOL SUPPORT SERVICE

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2017

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds 2017 £	Designated funds 2017 £	Restricted funds 2017 £	Total funds 2017 £
Tangible fixed assets	2,921	-	-	2,921
Current assets	357,957	-	59,079	417,036
Creditors due within one year	(6,732)	-	-	(6,732)
Provisions for liabilities and charges	-	(447,000)	-	(447,000)
	<u>354,146</u>	<u>(447,000)</u>	<u>59,079</u>	<u>(33,775)</u>

19. Company Limited by Guarantee

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