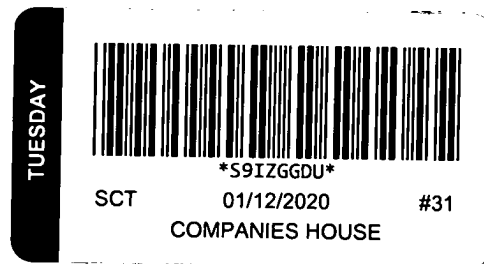


Tayside Council on Alcohol
(A company limited by guarantee)
Report and Financial Statements
For the Year Ended 31 March 2020



Tayside Council on Alcohol
(A company limited by guarantee)
Company Registration No SC097522

Index to the Financial Statements
for the Year ended 31 March 2020

	Page
Report of the directors	1-5
Company information	6
Statement of directors responsibilities	7
Report of the independent auditor	8 - 10
Statement of financial activities (incl. income and expenditure account)	11
Balance sheet	12
Statement of cashflow	13
Accounting policies	14 - 15
Notes to the financial statements	16 - 25

Tayside Council on Alcohol
(A company limited by guarantee)
Company Registration No SC097522

Report of the directors
for the year ended 31 March 2020

The directors present the annual report and accounts for Tayside Council on Alcohol for the year ended 31 March 2020. The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's Memorandum and Articles of Association, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2016 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the UK and Republic of Ireland published on 16 July 2014.

OBJECTIVES AND ACTIVITIES

Mission Statement

"TCA works alongside people, families and communities to mitigate the impact of substance use, gambling, offending and other risky or harmful behaviours. We seek to challenge stigma, inequality, discrimination and marginalisation".

Strategic Aims

1. Develop services that meet the needs of people in Tayside, ensuring our staff and volunteers are equipped to deliver these services professionally.
2. Consolidate and develop partnerships to ensure TCA is key to service development and delivery across Tayside.
3. Plan for the future and build on our capacity and learning to achieve sustainable change.

Objectives

The objectives of the charity are to provide, throughout Tayside, support, education and information to those experiencing problems arising from alcohol misuse and to promote a healthy approach to alcohol. The organisation seeks to achieve these aims by:

- offering confidential counselling and advice to anyone who is worried about their own drinking or the drinking of someone close to them;
- providing training programmes for industry, commerce, schools and local and central government agencies;
- increasing the awareness of the population of Tayside of alcohol problems and of the services provided by Tayside Council on Alcohol;
- providing a resource facility for the further development of professional counselling training and research with particular reference to alcohol related matters;
- creating an environment conducive to the aims of the organisation and to raise funds supplementary to the core funding currently provided by the statutory authorities.

TCA grew from a grassroots desire to support individuals struggling to cope with problem drinking. The organisation was registered as a Charity on 10th December 1973 and formed into a Company Limited by Guarantee in 1986. Although the organisation has grown, and the range of services has expanded, we have remained true to this underpinning ethos of responding to the needs as expressed by the people and families living in communities across Tayside. Throughout TCA this ethos and values inform everything we do:

- We believe that recovery is possible for everyone
- We believe that people should drive service design; they are the experts in their own lives
- We understand the impact on families, carers and significant others and are committed to a whole family approach

As we move forward we find our approach to be entirely consistent with national and local strategic priorities. Our current service provision can be grouped under 4 themes:

- **Children Affected by Parental Substance Use (CAPSM):** this includes the flagship Kith'n'Kin Project which supports children and their carers living in Kinship Care arrangements due to parental substance misuse. In developing our services TCA is fully committed to a 'Whole Family Approach'. This necessitates an awareness of the impact not just on the person with the presenting problem, but on children and other members of the family network too. We are embedding this approach across all service areas.

Tayside Council on Alcohol
(A company limited by guarantee)
Company Registration No SC097522

Report of the directors (cont)
for the year ended 31 March 2020

OBJECTIVES AND ACTIVITIES (cont)

- **Youthwork, Prevention and Early Intervention:** TCA has been delivering services to children and young people since 1996. We have established an excellent reputation for developing creative ways to engage with vulnerable, disaffected, marginalised or challenging groups. Programmes such as The Witches Project, LinkUP/Plusone mentoring and our on-going groups (Klub, Boost and Crew) support children/young people to overcome barriers to successful transition into adulthood such as disengagement from education or training; risk taking, challenging, anti-social or offending behaviour; family or parenting problems such as substance misuse, domestic violence, mental well-being; or their own use of alcohol or other substances. Prevention and early intervention activity should be seen as traversing the lifespan. TCA is a lead provider of this across Tayside and has championed the drive to see this as not simply located within the children/young person domain. TCA is the lead partner behind the Safezone Bus, which supports individuals requiring assistance as they enjoy the night-time economy in central Dundee. We regularly participate and indeed lead prevention and awareness raising campaigns aimed at the general adult population and have been at the forefront of activity aimed at the older population. Of course, we are also a leading provider of prevention/ early intervention provision for young people, leading successful projects such as the Friday Nite Projects in Angus.
- **Counselling and Creative Therapies:** this incorporates our Adult Alcohol Counselling Service but extends to include the other forms of therapeutic interventions offered by TCA – Art Therapy, Play Therapy and Family Group Work. This is an area ripe for development over the next few years with plans in place to develop counselling services for children and young people as well as further develop our specialism in alcohol/substance use counselling interventions and work with whole families.
- **Mentoring, Befriending and Support Services:** with a mix of paid and volunteer mentors this stream supports 3 distinct target groups – vulnerable, disadvantaged or disengaged children aged 8-18 years; young men aged 16+ involved with the Criminal Justice System and women aged 16 and over, also involved with the Criminal Justice System.

In addition a new project to TCA is Pause Dundee which is the first Pause Practice in Scotland and the 24th Practice in the UK. TCA are the local delivery organisation, working closely in partnership with Dundee City Council and Pause UK. Pause works with women who have experienced or are at risk of repeated pregnancies that result in children needing to be removed from their care. Pause aims to break this cycle and give women the opportunity to pause and take control of their lives. The purpose of Pause is to prevent the damaging consequences of thousands more children being taken into care each year. Pause was considered for Dundee when initial scoping was completed for viability and sustainability by the National Pause Team in 2018. The high numbers that were identified confirmed the need for Pause in Dundee and the project team were recruited and employed from June 2019 onwards.

Although this has been another challenging year for TCA against the ongoing background of financial austerity, our staff and volunteers have worked hard to ensure that TCA has continued to not only consolidate but develop our existing services. Despite these financial pressures we have managed our resources so as to enable our staffing complement to remain largely stable and our services to continue to deliver to target both in terms of outputs and outcomes. Considerable change continues across the sector with developments in Health and Social Integration, Community Justice, Children's Services planning and on-going Welfare reform. The reduction in welfare benefits continues to see more people pushed into poverty and we see the impact of this on those using our services.

The Chief Executive Officer continues to work closely with other Voluntary Sector Organisations across Tayside as well as statutory partners such as NHS Tayside, the 3 area Local Authority Councils and Health and Social Care Partnerships. The Board fully support the Chief Executive Officer's involvement in the wider voluntary sector. A strong sector has huge benefits for everyone involved but particularly for the individuals who use our services.

ACHIEVEMENTS AND PERFORMANCE

In the last financial year TCA has supported a total of 1194 people, down 118, a decrease of 9%. This comprised of 731 people through adult counselling, down by 1%; 172 individuals through mentoring services, up by 6%; 148 individuals through kinship care, down by 23%; and 143 young people affected by their own or another's substance use across Tayside, down by 25%.

We have 75 volunteers and over 50 staff members to support those individuals and families that use our services.

Tayside Council on Alcohol
(A company limited by guarantee)
Company Registration No SC097522

Report of the directors (cont)
for the year ended 31 March 2020

Every Friday night our staff and volunteers run events at the Saltire Centre and other premises across Angus and regularly see between 130 (Saltire) and 15 - 20 (Birkhill) young people attending.

The work of TCA was also recognised by the following:

- Hayley Jeffrey won volunteer of the year at the 2019 Dundee volunteer awards.
- TCA were finalists for the youth friendly organisation category at the 2019 Youth Volunteering awards.
- The Girls at the Klub were nominated for Volunteering team of the year.

Hayley Jeffrey, young people's mentor at TCA, won volunteer of the year at the Volunteer Awards 2019. The annual ceremony, held by Volunteer Dundee, took place during Volunteer's Week in June at The Quay in Dundee. Nominations for the awards came from organisations, community groups, friends and family as well as other volunteers. Eric Knox, CEO of Volunteer Dundee said "Volunteers make a real difference to people's lives in Dundee. These awards give us the opportunity for the city to celebrate the people who give their time to help other and make Dundee a richer place to live." Hayley was put forward for the award by Georgia Gall at TCA because of her commitment and dedication to her role as a mentor.

Between September 2019 and December there were 397 visitors to the Safe Zone Bus. This is a drop on the previous year, however this is attributable to the time spent between April and September in converting a new vehicle which was purchased to be used as the Safe Zone Bus after it became apparent that the original vehicle was beyond economical repair.

The majority of this work was done on a voluntary basis by local firms and it is estimated this work saved the project around £15,000.

Due to high demand for our youth services in Dundee, we decided to Revive the Motiv8 group which gives young people affected by parental substance use or are involved in anti social behaviour weekly support and a safe space to have fun!

Recently some of our young people were supported to submit some questions for the First Minister's Question Time Next Generation relating to issues that the young people felt were important to them and their communities. One of the young people's questions has been selected and the four young people nominated took part in the event in Edinburgh. [https://us11.campaign-archive.com/?e=\[UNIQID\]&u=9b841ca53267c86ffeb98c904&id=e1ffbd2825](https://us11.campaign-archive.com/?e=[UNIQID]&u=9b841ca53267c86ffeb98c904&id=e1ffbd2825).

Counselling for young people was identified as an unmet need as this service has been requested by social work and the schools. TCA Counselling and Creative Therapies developed a pilot in partnership with Craigie High School in Dundee to offer one-to-one counselling support to young people affected by parental substance misuse.

The pilot delivered by our counsellors Jen Strachan and Elaine Campbell became well established with our pilot partners at Craigie High. We will continue to explore the outcomes and development needs of counsellors, supervisors and whether young people are engaging and benefitting from this service and look forward to presenting our findings.

Tayside Council on Alcohol
(A company limited by guarantee)
Company Registration No SC097522

Report of the directors (cont)
for the year ended 31 March 2020

FINANCIAL REVIEW

The net incoming resources for the year amounted to £116,846 (2019 - £23,514). The increase in the surplus in the year is due to the Pause project, due to a delay in starting the project as a result a revised budget for 2020-2021 has been agreed with the funder to balance the budget appropriately. After transfers, the unrestricted funds are £141,185. This includes £93,888 set aside in designated funds to cover future depreciation.

Risk review

The Board of Directors has conducted its own review of the major risks to which the organisation is exposed and systems have been established to mitigate those risks. External funding risks are being addressed by the development of alternative sources of funding. Internal operating risks are minimised by the implementation of procedures for the authorisation of all transactions and projects. These procedures are under constant review.

Reserves Policy

The Board of Directors have recently reviewed the reserves policy and decided that the level of Reserves held back would vary from year to year dependent on business need and will be reviewed annually.

Support Charges Policy

The Board of directors has set a fixed rate of 8% of total project cost as a Support Charge and this will be applied to each funding application the agency submits. These costs are levied in this manner so as to provide a contribution towards unfunded overhead costs.

FUTURE PLANS

Volunteers

We have continued to recruit and retain a high number of volunteers: 75 volunteers at 31 March 2020 which is 3 less than the figures recorded in the previous annual report, indicating our volunteer base is broadly stable. We recognise the importance of volunteers within the organisation and are committed to supporting and encouraging their development within TCA.

Funding

In the last five years TCA has maintained consistently high levels of income which has been satisfactory considering the current financial climate. This is due to ongoing support from NHS, Health and Social Care Integrated Boards, Alcohol and Drug Partnerships, Local Authorities, Charitable Funders and Trusts and donations. We will continue to build on what we do well and further consolidate local services over the next financial year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Charitable Status

Tayside Council on Alcohol is a company limited by guarantee, incorporated on 25 February 1986. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. The company is registered as a charity in Scotland.

Trustees

As set out in the Articles of Association, members of the Board of directors are selected by the membership at the AGM to serve a period of three years. Overall policy is determined by the Board of directors. Day to day operations are the responsibility of the Chief Executive Officer and the staff of the organisation.

Tayside Council on Alcohol
(A company limited by guarantee)
Company Registration No SC097522

Report of the directors (cont)
for the Year ended 31 March 2020

STRUCTURE, GOVERNANCE AND MANAGEMENT (cont)

Induction and training of trustees

As with all volunteers, those who indicate an interest in becoming a trustee must first go through a recruitment and selection process. Initially, this involves a meeting with the Chair of the Board who will ascertain whether the prospective trustee has the relevant skills and experience and shows a willingness to give their time. Once this initial assessment is complete, the prospective trustee will begin the induction process. This involves:

- meeting the Board;
- visiting and meeting with the staff and other volunteers of the agency;
- learning of the work we do and the way we do it;
- acquainting themselves with the Staff Handbook and the Policies and Procedures of the agency.

Once the induction process is complete, the new trustee will require to be voted onto the Board by both the membership and the current Board members at the AGM, prior to taking up full Director responsibilities.

The charity has purchased indemnity insurance for its directors.

Tayside Council on Alcohol
(A company limited by guarantee)
Company Registration No SC097522

Report of the directors (cont)
for the Year ended 31 March 2020

REFERENCE AND ADMINISTRATIVE INFORMATION

DIRECTORS:	Dr P Rice (Chairperson) Mrs M Anderson Mr W Harkins Mr D Mitchell (resigned 15 November 2019) Mr R Rae Mrs S Ross Ms J Keenan (resigned 15 November 2019) Ms L Kidd Ms H Mearns
ADVISERS:	Mr K Lynn Superintendent S Mertes
SECRETARY:	Mr R Rae
CHIEF EXECUTIVE OFFICER:	Ms Kathryn Baker
REGISTERED OFFICE:	The Wishart 50 Constable Street Dundee DD4 6AD
REGISTERED NUMBER:	SC097522
REGISTERED CHARITY:	SC006511
SENIOR STATUTORY AUDITOR:	Derek Grant CA MMG Archbold Limited Statutory Auditors Chapelshade House 78 – 84 Bell Street Dundee DD1 1RQ
BANKERS:	The Royal Bank of Scotland plc 3 High Street Dundee DD1 9LY

Tayside Council on Alcohol
(A company limited by guarantee)
Company Registration No SC097522

Report of the directors (cont)
for the Year ended 31 March 2020

STATEMENT OF DIRECTORS RESPONSIBILITIES

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the Board of directors should follow best practice and

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- observe the methods and principles in the charity SORP;
- follow applicable accounting standards, subject to any material departures disclosed and explained in the accounts; and
- prepare financial statements on the going concern basis unless it is inappropriate to presume that the organisation will continue on that basis.

The Board of directors are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the organisation and to 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.

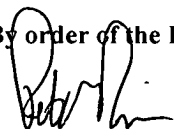
Statement as to disclosure of information to auditors

So far as the directors are aware, there is no relevant audit information of which the company's auditors are unaware, and each director has taken all steps that he or she ought to have taken as a director in order to make himself or herself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

Auditors

The auditors, MMG Archbold CA will be proposed for re-election in accordance with Section 485 of the Companies Act 2006.

By order of the Board



Dr P Rice

21st September 2020

Tayside Council on Alcohol
A company limited by guarantee
(Company Registration No SC097522)

Report of the independent auditor to the directors and members of
Tayside Council on Alcohol

Opinion

We have audited the financial statements of Tayside Council on Alcohol for the year ended 31 March 2020 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cashflow and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2020 and of the company's incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and Regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 2006 (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

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

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Tayside Council on Alcohol
A company limited by guarantee
(Company Registration No SC097522)

Report of the independent auditor to the directors and members of
Tayside Council on Alcohol (Cont)

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' 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 require us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; 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' report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 7, 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, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

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

Tayside Council on Alcohol
A company limited by guarantee
(Company Registration No SC097522)

Report of the independent auditor to the directors and members of
Tayside Council on Alcohol (Cont)

Use of our report

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



Derek Grant CA (Senior Statutory Auditor)
for and on behalf of MMG Archbold Ltd

Statutory Auditors *(Eligible to act as an auditor in terms of section 1212 of the Companies Act 2006)*

Chapelshade House

78-84 Bell Street

Dundee DD1 1RQ

22nd September 2020

Tayside Council on Alcohol
(A company limited by guarantee)
Company Registration No SC097522

Statement of financial activities
(Including income and expenditure account)
for the year ended 31 March 2020

		Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
INCOME AND ENDOWMENT FROM:	Notes				
Donations and legacies	1	16,701	721,639	738,340	722,970
Charitable activities	2	4,385	628,509	632,894	324,322
Other trading activities	3	30,611	5,696	36,307	34,859
Investment income	4	777	-	777	530
Other		-	-	-	-
TOTAL INCOME		<u>52,474</u>	<u>1,355,844</u>	<u>1,408,318</u>	<u>1,082,681</u>
EXPENDITURE ON:					
Charitable activities	5	<u>59,818</u>	<u>1,231,654</u>	<u>1,291,472</u>	<u>1,059,167</u>
TOTAL EXPENDITURE		<u>59,818</u>	<u>1,231,654</u>	<u>1,291,472</u>	<u>1,059,167</u>
NET INCOME / (EXPENDITURE)		(7,344)	124,190	116,846	23,514
Transfers between funds	7	<u>14,991</u>	<u>(14,991)</u>	-	-
NET MOVEMENT IN FUNDS		7,647	109,199	116,846	23,514
RECONCILIATION OF FUNDS:					
TOTAL FUNDS BROUGHT FORWARD		<u>133,538</u>	<u>286,876</u>	<u>420,414</u>	<u>396,900</u>
TOTAL FUNDS CARRIED FORWARD		<u>141,185</u>	<u>396,075</u>	<u>537,260</u>	<u>420,414</u>

The notes form part of these financial statements

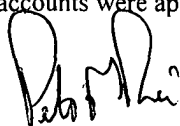
Tayside Council on Alcohol
(A company limited by guarantee)
Company Registration No SC097522

Balance Sheet
31 March 2020

	Note	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Prior Year 2019 £
Fixed Assets:					
Tangible fixed assets	8	186,596	-	186,596	183,614
Current Assets:	9				
Debtors		2,600	93,035	95,635	121,348
Cash at bank and in hand		<u>29,935</u>	<u>400,328</u>	<u>430,263</u>	<u>390,525</u>
Total current assets		<u>32,535</u>	<u>493,363</u>	<u>525,898</u>	<u>511,873</u>
Current Liabilities:					
Falling due within one year	10	<u>(13,013)</u>	<u>(97,288)</u>	<u>(110,301)</u>	<u>(196,688)</u>
Net Current Assets		<u>19,522</u>	<u>396,075</u>	<u>415,597</u>	<u>315,185</u>
Creditors falling due after more than one year	11	<u>(64,933)</u>	-	<u>(64,933)</u>	<u>(78,385)</u>
Net Assets		<u>141,185</u>	<u>396,075</u>	<u>537,260</u>	<u>420,414</u>
Funds of the charity:					
Unrestricted Funds:					
General Funds	13			47,297	51,383
Designated Funds	13			<u>93,888</u>	<u>82,155</u>
				<u>141,185</u>	<u>133,538</u>
Restricted Funds	13			<u>396,075</u>	<u>286,876</u>
Total Charity Funds				<u>537,260</u>	<u>420,414</u>

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The accounts were approved by the Board on 21 September 2020 and signed on their behalf by:



Dr P Rice

The notes form part of these financial statements.

Tayside Council on Alcohol
(A company limited by guarantee)
Company Registration No SC097522

Statement of Cash Flows
for the year ended 31 March 2020

	Note	2020 Total Funds £	2019 Total Funds £
Net cash used in operating activities	18	91,490	73,930
Cash flows from investing activities			
Purchase of property, plant & equipment		(40,290)	(24,973)
Interest received		<u>777</u>	<u>530</u>
		<u>(39,513)</u>	<u>(24,443)</u>
Cash flows from financing activities			
Repayment of borrowings		<u>(12,239)</u>	<u>(11,800)</u>
Change in cash and cash equivalents in the year		39,738	37,687
Cash and cash equivalents brought forward		<u>390,525</u>	<u>352,838</u>
Cash and cash equivalents carried forward		<u>430,263</u>	<u>390,525</u>

Tayside Council on Alcohol
(A company limited by guarantee)
Company Registration No SC097522

Notes to the accounts
for the year ended 31 March 2020

ACCOUNTING POLICIES

The following accounting policies have been applied consistently in the current and preceding year in dealing with items which are considered material in relation to the charity's accounts.

Basis of preparation

The accounts 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 Standards applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2016.

Going concern

The trustees are of the opinion that the charity can continue to meet its obligations as they fall due for the foreseeable future. The financial position and cash-flow forecasting is reviewed on a regular basis by the audit committee and reported to the trustees. As a consequence the trustees have prepared the financial statements on a going concern basis.

Fund accounting

Funds are classified as either restricted, endowment or unrestricted funds, defined as follows:

Restricted funds are funds subject to specific requirements as to their use, which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity.

Endowment funds are funds given on the condition that the original capital sum is not reduced, but that the income therefrom is used for the purpose defined in accordance with the objects of the charity.

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

Status of the company

Tayside Council on Alcohol is a company limited by guarantee of its members and does not have a share capital. Each member has undertaken to contribute an amount not exceeding five pounds towards any deficit arising in the event of the company being wound up.

Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- i) Voluntary income is received by way of donation and gifts and is included in full in the Statement of Financial Activities when receivable. The value of the services provided by volunteers has not been included.
- ii) Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance. Deferred income represents amounts received for future periods and is released to incoming resources in the period for which it is received.
- iii) Investment income is included when receivable.

Resources expended

Liabilities are recognised as expenditure 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.

Tayside Council on Alcohol
(A company limited by guarantee)
Company Registration No SC097522

Notes to the financial statements (cont.)
for the year ended 31 March 2020

ACCOUNTING POLICIES (continued)

Tangible fixed assets

Fixed assets are stated at cost less accumulated depreciation. The cost of minor additions or those costing below £500 are not capitalised. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life as follows:

Computer equipment	-	3 years
Office equipment	-	5 years
Fixtures and fittings	-	5 years
Property	-	20 years

Pensions

The charity operates a Stakeholder pension scheme under which contributions are made to a separately administered fund. Provision for any employee who wishes to contribute to a Stakeholder pension has been made. The charity also contributes to a Death-in-Service scheme. Pension and benefits costs charged in the Statement of Financial Activities represent the contributions payable by the charity in the year.

Taxation

No provision is made for Corporation Tax as the Endowment Fund is able to claim full statutory exemption subject to the proper application of its charitable resources.

Financial Instruments

Financial assets and financial liabilities are recognised when the Charity becomes a party to the contractual provisions of the instrument. All financial assets and liabilities are initially measured at transaction price (including transaction costs).

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account. Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Tayside Council on Alcohol
(A company limited by guarantee)
Company Registration No SC097522

Notes to the financial statements (cont.)
for the year ended 31 March 2020

1. DONATIONS & LEGACIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
Trust Fund Donations				
Northwood Charitable Trust	6,000	-	6,000	6,000
Tay Charitable Trust	1,000	-	1,000	1,000
Dining Charitable Trust	3,250	2,500	5,750	3,000
St Katharine's Fund	1,900	-	1,900	2,500
Screwfix Trust	4,000	-	4,000	-
Skipton BS Charitable Foundation	-	-	-	1,500
Balgay Trust	-	4,000	4,000	4,000
Jimmie Cairncross Trust	-	-	-	1,500
Thorntons	-	3,500	3,500	2,500
Hope Trust	-	-	-	1,000
Dr Guthrie Association	-	-	-	750
Anges Hunter Trust	-	7,000	7,000	4,667
Anderson Trust	-	500	500	2,750
Hedley Trust	-	1,200	1,200	-
ASDA Foundation Trust	-	200	200	-
Balgay Trust	-	500	500	-
Hugh Foundation	-	1,000	1,000	-
	<u>16,150</u>	<u>20,400</u>	<u>36,550</u>	<u>31,167</u>
Grants				
Local Authorities (Adult Services)	-	53,796	53,796	49,879
Tayside Health Board (Adult Services)	-	53,796	53,796	49,879
Tayside Drugs & Alcohol Teams Infrastructure	-	72,043	72,043	73,107
P&K ADP	-	26,000	26,000	10,833
Angus Council (Angus Connect)	-	43,187	43,187	41,112
Angus ADP	-	27,000	27,000	11,000
Dundee City Council (Youth Mentoring Project)	-	28,500	28,500	30,000
Perth & Kinross Council (Adult Rural Counselling)	-	21,830	21,830	21,830
Tayside Health Board (GP Enhanced Services)	-	40,799	40,799	35,905
Tayside Health Board (Adult Enhanced Services)	-	100,811	100,811	99,991
Angus Council (Angus Rural Counselling)	-	15,965	15,965	15,726
Dundee City Council (Substance Misuse Woman Dundee)	-	73,000	73,000	98,333
Substance Misuse Woman Perth (OWLS)	-	34,087	34,087	33,607
Angus Council (Support in Recovery)	-	64,460	64,460	64,680
Perth & Kinross Council (16+)	-	34,587	34,587	33,606
Dundee Council (SafeZone Bus)	-	7,980	7,980	17,000
	<u>-</u>	<u>697,841</u>	<u>697,841</u>	<u>686,488</u>
 Miscellaneous donations	 <u>551</u>	 <u>3,398</u>	 <u>3,949</u>	 <u>5,315</u>
 Total donations & legacies	 <u>16,701</u>	 <u>721,639</u>	 <u>738,340</u>	 <u>722,970</u>

Total donations and legacies in the prior year were £722,970 of which £13,394 was unrestricted and £709,576 was restricted.

2. CHARITABLE ACTIVITIES

Safety Zone Bus (The Bus)	-	2,000	2,000	26,000
Angus Pilot Mentoring Scheme	-	9,308	9,308	8,112
Youth Evenings	-	2,844	2,844	3,968
Kith & Kin (Lloyds TSB, CIN & ADP)	-	49,176	49,176	60,723
Kith n Kin (ADP)	-	40,000	40,000	40,000
Angus Kith n Kin	-	12,566	12,566	16,721
Angus Dry Up	-	1,920	1,920	1,728
Pilgrim Trust (Witches Project)	-	-	-	10,000
Peer Education (Gannochy Trust, Lloyds TSB, P&K Council)	-	-	-	5,000
Awards for All (Boost)	-	-	-	833
YMCA Plusone	-	20,000	20,000	-
Pause	-	292,489	292,489	-
Perth Kith & Kin (Lloyds TSB)	-	-	-	5,779
c/f	-	430,303	430,303	178,864

Tayside Council on Alcohol
(A company limited by guarantee)
Company Registration No SC097522

Notes to the financial statements (cont.)
for the year ended 31 March 2020

2. CHARITABLE ACTIVITIES (Continued)

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
b/f	-	430,303	430,303	178,864
Perth Kith n Kin (ADP)	-	32,460	32,460	13,525
Glenisla Project	-	21,035	21,035	26,582
Loose Cannons	-	300	300	650
Scottish Government (SiR)	-	4,996	4,996	-
Angus Witches	-	-	-	2,185
NHS Maternal & Infant Nutrition	-	500	500	-
Plusone Angus	-	-	-	1,172
Barnardo's (Space 4U)	-	9,640	9,640	1,470
VAA	-	9,021	9,021	20,828
R S McDonald Therapies	-	27,311	27,311	26,515
Pidsey (Boost)	-	2,629	2,629	2,160
Pudsey (The Klub)	-	2,629	2,629	2,160
Awards for All (The Klub)	-	-	-	833
Youthlink (Boost & Klub)	-	1,150	1,150	-
Community Innovation Fund	-	-	-	6,421
Communtiy Innovation Fund (The Choir)	-	1,000	1,000	10,862
Pudsey (The Crew)	-	2,629	2,629	2,160
Charles Hayward	-	20,000	20,000	13,333
RCA	4,385	-	4,385	3,222
TOTAL grant	-	-	-	1,427
JHL Communications	-	-	-	1,620
The Crew	-	-	-	833
Forteviot ICF Perth	-	2,500	2,500	7,500
Chance to Study	-	10,000	10,000	-
Womens Mentoring	-	1,008	1,008	-
Gannochy Trust	-	4,250	4,250	-
Angus Council	-	384	384	-
Summer programme	-	1,079	1,079	-
16+ Witches	-	3,400	3,400	-
P7 Workshops	-	2,978	2,978	-
Children First	-	37,307	37,307	-
	<u>4,385</u>	<u>628,509</u>	<u>632,894</u>	<u>324,322</u>

Charitable activities in the prior year were £324,322 of which £6,269 was unrestricted and £318,053 was restricted.

3. OTHER TRADING ACTIVITES

Placement Fees	9,137	-	9,137	6,200
Contract Counselling & training	2,174	-	2,174	1,038
Reports	785	-	785	1,962
Resource Hires	12,000	5,000	17,000	17,093
Revenue Fundraising	-	206	206	741
Secondment (H Gauld)	765	-	765	-
Course Fees	5,750	490	6,240	7,825
	<u>30,611</u>	<u>5,696</u>	<u>36,307</u>	<u>34,859</u>

Other trading activities in the prior year were £34,859 of which £29,128 was unrestricted and £5,731 was restricted.

4. INVESTMENT INCOME

Bank interest received	<u>777</u>	<u>-</u>	<u>777</u>	<u>530</u>
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Investment income in the prior year was £530, all of which was unrestricted.

Tayside Council on Alcohol
(A company limited by guarantee)
Company Registration No SC097522

Notes to the financial statements (cont.)
for the year ended 31 March 2020

5. RESOURCES EXPENDED

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
Charitable activities					
Staff costs	6	-	953,358	953,358	786,460
Recruitment & temp staff		-	2,250	2,250	1,085
Travel expenses		8	38,286	38,294	35,123
Premises & repairs		-	72,114	72,114	59,924
Insurance		-	9,395	9,395	9,118
Communications & IT		-	46,960	46,960	39,533
Consultancy & training		9,779	10,077	19,856	27,820
Fees & subscriptions		1,002	28,592	29,594	1,204
Stationery & printing		340	8,960	9,300	7,315
Other expenses		-	10,405	10,405	4,752
Volunteer expenses		-	2,215	2,215	3,047
Activity expenses		-	47,891	47,891	41,096
Client expenses		105	750	855	1,010
Audit and AGM costs		6,452	401	6,853	6,765
Depreciation		37,308	-	37,308	29,462
Bank charges & interest		4,824	-	4,824	5,453
		<u>59,818</u>	<u>1,231,654</u>	<u>1,291,472</u>	<u>1,059,167</u>

Resources expended in the prior year was £1,059,167, of which £48,229 was unrestricted and £1,010,938 was restricted.

6. STAFF COSTS

	2020 £	2019 £
Salaries	823,278	719,112
Secondment costs	49,529	-
Agency staff	-	5,108
Pension and benefits contributions	21,244	14,954
Social Security costs	<u>59,307</u>	<u>47,286</u>
Total staff costs	<u>953,358</u>	<u>786,460</u>

The average monthly number of employees during the year was as follows:

	<u>Number</u>	<u>Number</u>
Employees	67	57
Directors	8	8

The charity considers that its key management personnel comprise the directors and the Chief Executive Officer. The total employment benefits of the key management personnel were £53,498 (2019 - £53,108). No employee received emoluments of more than £60,000 (2019 - none).

No trustee received remuneration or expenses during the year.

Tayside Council on Alcohol
(A company limited by guarantee)
Company Registration No SC097522

Notes to the financial statements (cont.)
for the year ended 31 March 2020

7. TRANSFERS BETWEEN FUNDS

- a) Funds amounting to £14,991 were transferred Tayside Health Board to unrestricted funds due to management recharges not being accurately recorded.
- b) Funds amounting to £12,000 and £1,407 were transferred from Angus Family Group Work and Angus Young Person Counselling to Angus Rural to meet staff costs in this fund.
- c) Funds of £6,362 were transferred from Angus Young Persons Counselling to Angus Young Person to meet staff costs in this fund.
- d) Funds of £347 were transferred from Whole Family Approach to Women Only Zone to meet staff costs in this fund.
- e) Funds of £15,154 were transferred from Kith n Kin Dundee to Angus Kith n Kin due to erroneous division of grant income.
- f) Funds of £3,917 were transferred from Perth Adult to Perth Rural due to additional ADP monies not being split accurately.
- g) Funds of £1,764, £1,764 and £1,765 were transferred from Whole Family Approach, Angus ADP and Perth ADP respectively to TCA Comms to fund a website.
- h) Funds of £40,290 were taken from unrestricted funds to computer equipment designated fund (£27,654) and furniture & fittings designated fund (£12,636) to cover the cost of new assets.
- i) Funds of £5,235 was transferred from unrestricted reserves to COSCA to cover a deficit on the fund.

8. TANGIBLE FIXED ASSET

	Computer Equipment	Office Equipment	Furniture Fixtures & Fittings	Property	Motor Vehicles	Total
	£	£	£	£	£	£
Cost						
As at 1 April 2019	61,090	4,996	33,018	250,000	11,920	361,024
Additions	27,654	-	12,636	-	-	40,290
Disposals	-	-	-	-	-	-
As at 31 March 2020	<u>88,744</u>	<u>4,996</u>	<u>45,654</u>	<u>250,000</u>	<u>11,920</u>	<u>401,314</u>
Depreciation						
At 1 April 2019	46,563	4,996	13,734	107,291	4,826	177,410
Charge for year	14,590	-	7,671	12,500	2,547	37,308
Elimination on disposals	-	-	-	-	-	-
As at 31 March 2020	<u>61,153</u>	<u>4,996</u>	<u>21,405</u>	<u>119,791</u>	<u>7,373</u>	<u>214,718</u>
Net Book Value as at 31 March 2020	<u>27,591</u>	<u>-</u>	<u>24,249</u>	<u>130,209</u>	<u>4,547</u>	<u>186,596</u>
Net Book Value as at 31 March 2019	<u>14,527</u>	<u>-</u>	<u>19,284</u>	<u>142,709</u>	<u>7,094</u>	<u>183,614</u>

Tangible fixed assets in the prior year were £183,614, all of which was unrestricted.

Tayside Council on Alcohol
(A company limited by guarantee)
Company Registration No SC097522

Notes to the financial statements (cont.)
for the year ended 31 March 2020

9. CURRENT ASSETS

Debtors	2020	2019
	£	£
Amounts due for services	64,014	94,330
Accrued income	2,600	11,817
Prepayments	<u>29,021</u>	<u>15,201</u>
	<u>95,635</u>	<u>121,348</u>

Debtors in the prior year were £121,348 of which £24,007 was unrestricted and £97,341 was restricted.

Cash at bank

Cash at and hand in hand in the prior year was £390,525 of which £25,208 was unrestricted and £365,317 was restricted.

10. CREDITORS – Amounts falling due within one year

	2020	2019
	£	£
Social Security costs	16,723	14,520
Bank loan	13,013	11,800
Accruals	8,564	15,667
Pension costs	-	2,124
Trade creditors	3,456	7,389
Related party balance	-	-
Deferred income	<u>68,545</u>	<u>145,188</u>
	<u>110,301</u>	<u>196,688</u>

Current liabilities in the prior year were £196,688, of which £20,906 was unrestricted and £175,782 was restricted.

11. CREDITORS – Amounts falling due after more than one year

	2020	2019
	£	£
Bank loan 1-2 years	13,605	13,013
Bank loan 2-5 years	44,636	42,685
Bank loan >5 years	<u>6,692</u>	<u>22,677</u>
	<u>64,933</u>	<u>78,385</u>

Long term liabilities in the prior year were £78,385, all of which was unrestricted.

12. SECURED CREDITORS

The Royal Bank of Scotland holds a standard security over the company's property at The Wishart Centre, 50 Constable Street, Dundee, DD4 6AD in relation to the bank loan.

Tayside Council on Alcohol
(A company limited by guarantee)
Company Registration No SC097522

Notes to the financial statements (cont.)
for the year ended 31 March 2020

13. FUNDS	Balance at 01.04.19 £	Incoming Resources £	Outgoing Resources £	Funds Transfer £	Balance at 31.03.20 £
Restricted Funds					
Local Authorities &					
Tayside Health Board	-	79,044	(64,053)	(14,991)	-
Angus Sessional (Friday Nite Project)	809	9,308	(8,999)	-	1,118
Angus Summer Projects	2,970	1,079	(1,741)	-	2,308
Angus Rural Counselling (ADP)	-	15,965	(29,372)	13,407	-
Angus Young Persons Project (Connect)	-	43,570	(49,932)	6,362	-
Angus Adult Counselling	-	35,763	(25,901)	(1,764)	8,098
Adult Counselling (P&K)	3,115	50,652	(40,075)	(5,681)	8,011
Adult Rural Counselling (P&K)	-	21,830	(25,747)	3,917	-
Link Up/Youth Mentoring	-	28,625	(27,171)	-	1,454
Dundee Adult Counselling	-	47,523	(54,061)	6,758	220
GP Enhanced Services	744	40,799	(40,567)	-	976
Tayside Adult – NHS LES	4,734	100,811	(100,704)	-	4,841
Angus Birkhill Friday Nite Project	7,690	1,920	(779)	-	8,831
TCA Comms Support	-	-	(5,293)	5,293	-
Kith & Kin Dundee	45,105	55,516	(70,762)	(15,154)	14,705
Kith & Kin Perth	3,632	34,960	(19,570)	-	19,022
Angus Loose Cannons	148	300	(80)	-	368
Women's Group	-	-	(347)	347	-
Dundee Boys Group (Boost)	7,706	3,279	(2,218)	-	8,767
Safezone Bus	42,234	10,225	(34,469)	-	17,990
Perth Carers	3,933	-	(93)	-	3,840
Tayside Witches	17,160	-	(390)	-	16,770
Perth 16+	-	35,215	(34,055)	-	1,160
Perth OWLS	1,008	34,587	(32,283)	-	3,312
Plusone	36	6,478	(1,624)	-	4,890
Glenisla Project	18,160	26,035	(23,088)	-	21,107
Barnardo's	1,215	9,640	(3,419)	-	7,436
Grafitti Project	2,321	-	-	-	2,321
The Klub	5,444	3,129	(4,080)	-	4,493
The Crew (Angus)	10,923	3,029	(3,884)	-	10,068
Forteviot Perth	7,727	2,500	(9,363)	-	864
Support in Recovery Angus	46,403	69,476	(76,638)	-	39,241
R S McDonald	14,280	27,311	(19,395)	-	22,196
Angus Kith n Kin	-	14,116	(29,270)	15,154	-
Kith n Kin Choir (CIF)	4,873	1,150	(4,587)	-	1,436
Family Group Work (CIF)	1,811	40,000	(30,429)	(8,870)	2,512
Perth Youth Club	3,956	-	-	-	3,956
Womans Mentoring Dundee	16,114	74,008	(77,828)	-	12,294
Angus Youth Evenings	3,943	2,844	(957)	-	5,830
Together Angus (VAA)	1,650	2,021	(3,671)	-	-
Fintry Project	1,500	47,307	(24,405)	-	24,402
Angus Young Person Counselling	-	15,000	-	(7,769)	7,231
Angus Family Group Work	-	12,000	-	(12,000)	-
Gannochy Trust	-	4,250	(3,217)	-	1,033
16+ Witches	-	3,400	(1,323)	-	2,077
Pause Project Dundee	-	292,489	(208,027)	-	84,462
Plusone YMCA Scotland	-	21,200	(11,836)	-	9,364
Beyond Mentoring	5,532	27,490	(25,951)	-	7,071
Total Restricted Funds	286,876	1,355,844	(1,231,654)	(14,991)	396,075
Unrestricted Funds					
Designated Funds					
Computer Equipment	14,527	-	(14,590)	27,654	27,591
Furniture & Fittings	19,284	-	(7,670)	12,636	24,250
Motor Vehicles	7,094	-	(2,547)	-	4,547
Building Depreciation Fund (Note 14)	41,250	-	(3,750)	-	37,500
COSCA	-	6,000	(11,235)	5,235	-
	82,155	6,000	(39,792)	45,525	93,888
General funds	51,383	46,474	(20,026)	(30,534)	47,297
Total Unrestricted Funds	133,538	52,474	(59,818)	14,991	141,185
Total Funds	420,414	1,408,318	(1,291,472)	-	537,260

Tayside Council on Alcohol
(A company limited by guarantee)
Company Registration No SC097522

Notes to the financial statements (cont.)
for the year ended 31 March 2020

2019 FUNDS - comparatives	Balance at 01.04.18 £	Incoming Resources £	Outgoing Resources £	Funds Transfer £	Balance at 31.03.19 £
Restricted Funds					
Local Authorities &					
Tayside Health Board	-	84,107	(84,107)	-	-
Angus Sessional (Friday Nite Project)	-	8,111	(7,302)	-	809
Angus Summer Projects	2,970	-	-	-	2,970
Angus Rural Counselling (ADP)	-	15,726	(28,601)	12,875	-
Angus Young Persons Project (Connect)	-	42,112	(53,829)	11,717	-
Angus Adult Counselling	9,432	34,712	(23,436)	(20,708)	-
Adult Counselling (P&K)	-	36,978	(26,264)	(7,599)	3,115
Adult Rural Counselling (P&K)	-	21,830	(29,429)	7,599	-
Link Up/Youth Mentoring	5,159	30,047	(35,254)	48	-
Dundee Adult Counselling	-	40,541	(54,380)	13,839	-
GP Enhanced Services	1,061	35,905	(36,222)	-	744
Tayside Adult – NHS LES	9,253	99,991	(103,164)	(1,346)	4,734
Angus Birkhill Friday Nite Project	11,492	1,728	(851)	(4,679)	7,690
TCA Comms Support	-	-	(4,679)	4,679	-
Kith & Kin Dundee	17,014	104,953	(73,197)	(3,665)	45,105
Kith & Kin Perth	1,046	23,304	(17,094)	(3,624)	3,632
Angus Loose Cannons	-	650	(502)	-	148
Women's Group	-	-	(13)	13	-
Dundee Boys Group (Boost)	8,894	2,993	(3,199)	(982)	7,706
Safezone Bus	47,714	43,134	(37,786)	(10,828)	42,234
Perth Carers	4,288	-	(355)	-	3,933
Tayside Witches	19,675	12,185	(14,700)	-	17,160
Perth 16+	-	33,606	(34,588)	982	-
Perth OWLS	-	33,607	(32,599)	-	1,008
Peer Education	-	5,000	(8,624)	3,624	-
Plusone	3,626	1,172	(830)	(3,932)	36
Glenisla Project	13,391	31,582	(26,813)	-	18,160
Barnardo's	-	1,471	(256)	-	1,215
Graffiti Project	2,321	-	-	-	2,321
The Klub	7,984	2,993	(5,533)	-	5,444
The Crew (Angus)	10,432	4,043	(3,552)	-	10,923
ICF Dundee	4,722	-	-	(4,722)	-
Forteviot Perth	17,539	7,500	(8,195)	(9,117)	7,727
Support in Recovery Angus	46,493	64,480	(64,570)	-	46,403
R S McDonald	12,706	26,515	(24,941)	-	14,280
Angus Kith n Kin	3,377	21,471	(28,513)	3,665	-
Kith n Kin Choir (CIF)	262	11,862	(7,251)	-	4,873
Community Innovation Fund (CIF)	1,679	6,421	(6,289)	-	1,811
Perth Youth Club	3,956	-	-	-	3,956
Womans Mentoring Dundee	10,129	98,333	(92,348)	-	16,114
Angus Youth Evenings	-	3,968	(25)	-	3,943
Together Angus (VAA)	-	20,829	(19,179)	-	1,650
Fintry Project	-	1,500	-	-	1,500
Beyond Mentoring	-	18,000	(12,468)	-	5,532
Total Restricted Funds	276,615	1,033,360	(1,010,938)	(12,161)	286,876
Unrestricted Funds					
Designated Funds					
Computer Equipment	19,687	-	(8,232)	3,072	14,527
Office Equipment	613	-	(613)	-	-
Furniture & Fittings	6,181	-	(5,498)	18,601	19,284
Motor Vehicles	6,413	-	(2,619)	3,300	7,094
Building Depreciation Fund (Note 14)	45,000	-	(3,750)	-	41,250
COSCA	-	6,050	(7,383)	1,333	-
	77,894	6,050	(28,095)	26,306	82,155
General funds	42,391	43,271	(20,134)	(14,145)	51,383
Total Unrestricted Funds	120,285	49,321	(48,229)	12,161	133,538
Total Funds	396,900	1,082,681	(1,059,167)	-	420,414

Tayside Council on Alcohol
(A company limited by guarantee)
Company Registration No SC097522

Notes to the financial statements (cont.)
for the year ended 31 March 2020

Purposes of restricted funds

Infrastructure: Funding to underpin the management of the service (*Funded by Angus Council, Dundee City Council, Perth & Kinross Council, Tayside Health Board*)

Angus Mentoring Projects & Summer Projects: Funding for Friday Night youth initiatives, witches and summer projects (*Funded by Angus Council*)

Adult Rural Counselling (Angus): A rural counselling service for adults in the Angus area (*Funded by Angus Alcohol*)

The Angus Young Person's Project/Angus Connect: Grant awarded to support young people living in rural Angus to overcome the difficulties experienced in relation to their misuse of alcohol and other substances in order to achieve their full potential and live healthy productive lives. (*Funded by Angus ADP Team and local grants*)

Adults Counselling and Advice Services: Funding given to provide a counselling, information and advice service to people suffering from alcohol related problems and those affected by another person's drinking (*Funded by Angus Council, Dundee City Council, Perth & Kinross Council, Tayside Health Board*)

Adult Rural Counselling (Perth & Kinross): A rural counselling service for adults in the Perth & Kinross area. (*Funded by Perth & Kinross Alcohol & Drug Partnership*)

Youth Mentoring Scheme: A mentoring scheme involving under-18s in the Dundee area (*Funded by Dundee City Council*)

GP Enhanced Services: One year funding of an alcohol counselling and support worker to support the enhanced GP contract with primary care to deliver brief interventions. (*Funded by NHS Tayside*)

Adult Services Local enhancement of Service: Funding of four 16 hour workers and part-time admin support to improve interventions for people with alcohol problems. Provision of additional counselling services, in support of Tayside alcohol care pathway and to meet increased referrals and enhanced working arrangements with TAPS. (*Funded by NHS Tayside*)

Womens Group: Woman only activity programme (*Funded by Dundee City Council*)

Kitn & Kin: Funding for two workers working in partnership with Aberlour, with kinship groups working in Dundee. (*Funded by Dundee ADP, Aberlour Trust, Children in Need, CorraFoundation and Henry Smith*)

Kith & Kin Perth: Funding for two workers working in partnership with Aberlour, with kinship groups working in Dundee. (*Funded by Corra Foundation and Perth & Kinross Council*)

Tayside Witches: A teenage girls group project (*Funded by schools*)

Dundee Boys Group (Boost): Group for young men and boys in Dundee (*Funded by Young Start and other small grant holders*)

Safezone Bus: Alcohol support for young people in Dundee (*Funding by Dundee ADP*)

Perth Carers: Support Project for Carers for individuals with alcohol issues. (*Funded by small grants*)

Angus Loose Cannons: Funding to develop a programme of activities for issue-based youths (*funded by Angus Council*)

Perth 16+: Mentoring Project from Criminal Justice Clients for men. (*Funded by Perth & Kinross Council*)

Peer Education: Peer Education Project in Highland Perthshire. (*Funded by the Gannochy Trust*)

Perth Women Only Mentoring (OWLS): Support for you women with addiction issues (*Funded by Perth & Kinross Council*)

Plus One: Mentoring and befriending service for young people (*Funded in partnership with YMCA*)

Glenisla Project: Womens Justice Centre in Angus for woman involved in the criminal justice system (*Funded by Angus Council*)

Graffiti Project: Funding for the provision of a Graffiti Art project for young people (*Funded by Awards for All*)

The Klub: A club operating for teenage girls in Dundee (*Funded by Young Start and small grant holders*)

The Crew: Group for teenage girls in Angus (*Funded by small grant holders*).

ICF Dundee: Funds to help adults with health and social care (*Funded by Dundee Council*).

Support in Recovery Angus: Funds to help adults with health and social care (*Funded by Angus Council*).

R S MacDonald: Funding towards therapies for both Kith 'n' Kin's (*Funded by R S MacDonald*).

SMART Group: Addiction recovery orientated support group for males and females (*Funded by Dundee Council*).

Perth Youth Group: Service for disengaged youths aged 16 – 19 in conjunction with “@Scott Street” (*Funded by small grants*).

Woman's Mentoring Dundee: Mentoring service for Dundee woman (*funded by Criminal Justice Authority*)

Pilgrim Trust: funding for witches programme throughout Tayside (*funded by Pilgrims Trust*)

Community Innovation Fund: Family group work (*funded by Community Innovation Fund*)

Community Innovation Fund: Kitn n Kin choir funding (*funded by the Community Innovation Fund*)

Forteviot Trust Fund: city of Perth woman offenders support in conjunction with collaborative routes (*funded by Forteviot Trust*)

Bank of Scotland Foundation: Kitn n Kin Angus (*funded by Bank of Scotland*)

Together Angus (VAA): Mentoring Services Angus area - this was a partnership bid between a number of agencies and hosted by Voluntary Action Angus (*funded by European Development Fund*)

Tayside Council on Alcohol
(A company limited by guarantee)
Company Registration No SC097522

Notes to the financial statements (cont.)
for the year ended 31 March 2020

Purposes of restricted funds (cont)

Fintry Project: Resource Worker, Mentoring Services. This is a new project, in partnership with Children 1st working alongside people in a school and community area of Dundee. As part of the team, you'll provide focused individual and group work in order to help reduce the impact of substance misuse on children aged 0-12 and build stronger, more resilient children, families and community. *(Funded by Partnership with Children First)*

Beyond Mentoring: a voluntary aftercare service, providing low level, gender specific support. Supported by project staff the service would be peer led, delivering drop-ins, recovery groups, support groups, activity groups, training and volunteering opportunities for all women who have been involved with CJS. *(Funded by Charles Hayward and Angus Hunter trusts)*

Angus Young Person Counselling: Counselling service for young people in Angus *(Funded by Angus ADP)*

Angus Family Group Work: Counselling service for families in Angus *(Funded by Angus ADP)*

16+ Witches: Group work with Angus females over 16 *(Funded by Angus Council)*

Pause Project Dundee: Project enabling Dundee women pause and take charge of their lives *(Funded by The Robertson Trust and Dundee Council)*.

Purposes of designated assets funds – these represent the balance of capital expenditure less depreciation-to-date of assets purchased using restricted funds and will cover the depreciation on these assets over the remainder of their expected useful life.

14. BUILDING DEPRECIATION FUND

The board has set up a designated fund to provide for the future depreciation of the element of the building financed with designated funds.

	2020 £	2019 £
Balance at 1 April 2019	41,250	45,000
Depreciation charge for the period	<u>(3,750)</u>	<u>(3,750)</u>
Balance at 31 March 2020	<u>37,500</u>	<u>41,250</u>

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Designated £	Unrestricted £	Restricted £	Total £
Tangible fixed assets	93,888	92,708	-	186,596
Current assets	-	32,535	493,363	525,898
Current liabilities	-	(13,013)	(97,288)	(110,301)
Long term liabilities	<u>-</u>	<u>(64,933)</u>	<u>-</u>	<u>(64,933)</u>
	<u>93,888</u>	<u>47,297</u>	<u>396,075</u>	<u>537,260</u>
2019 Comparatives	Designated £	Unrestricted £	Restricted £	Total £
Tangible fixed assets	82,155	101,459	-	183,614
Current assets	-	49,215	462,658	511,873
Current liabilities	-	(20,906)	(175,782)	(196,688)
Long term liabilities	<u>-</u>	<u>(78,385)</u>	<u>-</u>	<u>(78,385)</u>
	<u>82,155</u>	<u>51,383</u>	<u>286,876</u>	<u>420,414</u>

16. RELATED PARTY TRANSACTIONS

During the year the company received a grant of £Nil (2019 - £14,000) on behalf of Scottish Addictions Consortium (SAC), a SCIO registered in Scotland, SC044817 in which TCA is a member and incurred expenses of £Nil (£16,964) on behalf of them. The balance remaining due to the Scottish Addictions Consortium at the year end is £Nil (2019 - £Nil).

Tayside Council on Alcohol
(A company limited by guarantee)
Company Registration No SC097522

Notes to the financial statements (cont.)
for the year ended 31 March 2020

17. VOLUNTEERS

The success of the charity relies on our volunteers who support our services throughout Tayside. We would like to express our thanks to each and every one of them.

18. RECONCILIATION OF NET INCOME /(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2020 £	2019 £
Net income/(expenditure) for the reporting period	116,846	23,514
Adjustments for:		
Depreciation charges	37,308	29,462
Interest shown in investing activities	(777)	(530)
(Increase)/Decrease in Debtors	25,713	49,410
Increase/(Decrease) in Creditors	(87,600)	(27,926)
Net cash provided by (used in) operating activities	<u>91,490</u>	<u>73,930</u>