

Charity registration number SC010422 (Scotland)

Company registration number SC097502

SUBSTANCES SUPPORT SCOTLAND LTD.
(FORMERLY KNOWN AS FIFE ALCOHOL SUPPORT SERVICE)
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

**SUBSTANCES SUPPORT SCOTLAND LTD.
(FORMERLY KNOWN AS FIFE ALCOHOL SUPPORT SERVICE)
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SUBSTANCES SUPPORT SCOTLAND LTD. (FORMERLY KNOWN AS FIFE ALCOHOL SUPPORT SERVICE) TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

Structure, Governance and Management

Fife Alcohol Support Service (FASS) is a company limited by guarantee (Company Number: SC097502) and a registered charity (Scottish Charity Number: SC010422), recognised by the Office of the Scottish Charity Regulator (OSCR). The organisation does not have share capital.

FASS operates under the direction of an Executive Committee composed of Trustees. This committee meets four times a year, with the Annual General Meeting (AGM) typically held in August. Face-to-face meetings have resumed at the Hill Street offices. The Executive Committee is responsible for approving the preliminary annual accounts, which are then presented at the AGM. Full versions of the accounts are available upon request from the office.

The recruitment of Trustees follows a structured and transparent process. Potential candidates are identified based on their skills, experience, and alignment with the organisation's mission and values. Candidates may be sourced through professional networks, public advertisements, or nominations. All shortlisted individuals undergo a rigorous screening process, including interviews and background checks. Successful candidates are formally invited to join the Board. This thorough process ensures that Trustees are not only suitably qualified but are also genuinely committed to the vision and values of the organisation.

The Chairperson leads the induction and training of new Trustees. This includes a formal role description, approved by the Executive Committee, to ensure clarity of expectations and responsibilities. The organisation's Memorandum and Articles of Association outline the legal duties of Trustees, and each Trustee receives these documents upon appointment, along with an overview of the organisational structure. Trustees are also provided with up-to-date OSCR guidance to support them in fulfilling their responsibilities.

The financial statements have been prepared in accordance with the accounting policies detailed in the accompanying notes. They adhere to the organisation's governing documents, the Charities and Trustee Investment (Scotland) Act 2005, and the Charities Accounts (Scotland) Regulations 2006 (as amended). The statements also comply with the "Accounting and Reporting by Charities: Statement of Recommended Practice" (SORP), applicable to charities preparing accounts under the Financial Reporting Standard (FRS 102), effective from 1 January 2019.

Objectives and activities

Our Organisation provides confidential, person-centred support to individuals and families affected by problematic alcohol and substance use. Our overarching aim is to support recovery, reduce harm, and enhance wellbeing. We do this through a range of therapeutic, outreach, educational, and support services, tailored to the diverse needs of our communities.

Our services promote inclusion, dignity, and empowerment, and align with national and local strategies focused on health improvement, trauma-informed care, and early intervention.

Chief Executive Report

The past year at Fife Alcohol Support Service (FASS) has been one of resilience, progress, and renewed purpose. As demand for trauma-informed and recovery focused services continues to grow, we have responded with innovation, strong partnership working, and a deepened commitment to person-centred care.

A key milestone was the completion of our Strategic Plan for 2025 -2028. This document outlines our long-term direction and has been shaped by feedback from staff, service users, and partners across Fife. Alongside the continued delivery of core services, we have strengthened our specialist interventions and launched new support options tailored to community need.

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FOR THE YEAR ENDED 31 MARCH 2025**

This year saw the introduction of the KY Women's Group, a safe and empowering space that complements our existing KY Clubs model. The group has already had a meaningful impact, offering structured peer support and activities that promote wellbeing, self-awareness, and recovery. In parallel, our established Flourish with Nature programme has continued to support people through outdoor wellbeing sessions, reinforcing the therapeutic value of connection with nature in recovery from trauma and substance use.

A significant development this year has been the launch of *Project Shield*; a new pilot initiative This project offers tailored, trauma-informed mental health and wellbeing support to veterans and their families, many of whom have experienced significant barriers to accessing services.

While we celebrate these developments, we also recognise the challenges. The external funding landscape remains uncertain, and we have worked diligently to maintain financial stability while continuing to meet high levels of need. Additionally, we have seen an increase in the complexity of client presentations, with more individuals requiring urgent and multi layered support. To meet this demand, we have invested in training and strengthened cross service collaboration.

Our work this year has also been strengthened through collaborative partnerships with a range of statutory and third-sector agencies. We continue to work closely with H&SC Partnership and ADP providing accessible pathways into support and improving engagement for people at risk. Our joint work with housing teams and homelessness services has ensured that individuals in temporary accommodation or rough sleeping are linked into care with minimal delay, while our collaboration with Vector24 has allowed us to reach veterans across wider geographies. FASS is also actively involved in several multi-agency networks focused on community safety, mental health, and substance use harm reduction ensuring our voice contributes to policy development and service design. These partnerships are not only essential to delivering joined-up care but are central to our values of inclusion, dignity, and impact.

Looking forward, we see strong opportunities through even deeper partnership working, we are also awaiting decisions on several key projects that, if successful, will support the expansion of trauma-informed outreach and peer support services.

Volunteer development remains a strategic priority. With 18 active volunteer counsellors and more in training, we are investing in support structures that promote wellbeing, learning, and long-term retention.

FASS is, at its heart, a service of people. The compassion and commitment of our staff, volunteers, and partners continue to drive meaningful change. As Chief Executive, I am proud of what we have achieved this year and confident that with the support of our Board of Trustees, we are well positioned to deliver on our mission: to support people, one step at a time, toward recovery, stability, and hope.

Alcohol Counselling Service

FASS provides specialist psycho-social counselling to individuals aged 16 and over who are affected by alcohol and/or drug use. Our service operates across Fife and is delivered from a range of accessible community-based locations, including health centres, GP surgeries, and hospitals. To improve accessibility, we also offer evening appointments at seven outreach venues across the region.

Our counselling approach is person-centred and tailored to the individual's goals—whether that be harm reduction, controlled use, abstinence, or stabilisation. We also provide support to significant others, including family members and friends, who are impacted by a loved one's substance use. Our practitioners use an integrative and trauma-informed model that incorporates motivational interviewing, goal-focused planning, and a recovery-oriented framework.

From April 2024 to March 2025, FASS received 1,235 counselling referrals. The majority were linked to problematic alcohol or drug use, often accompanied by complex mental health challenges such as anxiety, depression, and suicidal ideation. Self-referrals have continued to rise, demonstrating a growing recognition among individuals of the impact their substance use is having on their wellbeing and a willingness to seek help proactively.

**SUBSTANCES SUPPORT SCOTLAND LTD.
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FOR THE YEAR ENDED 31 MARCH 2025

The consistently high demand for our counselling service reflects the urgent and ongoing need for accessible, community-based support. FASS remains committed to delivering responsive, effective interventions that help individuals reduce harm, rebuild stability, and move toward recovery.

EMDR (Eye Movement De-sensitisation & Reprocessing Therapy)

EMDR has been successfully integrated as a specialist trauma intervention for clients with a history of complex trauma and co-occurring substance use. The addition of EMDR has allowed clients to address root causes of addiction while safely managing distress. Demand for this specialist support continues to grow.

Fast Forward Group

This psychoeducational group supports clients to develop insight into their drinking behaviours and understand the psychological and physical impacts of substance misuse. It has proven effective in motivating change and preparing clients for longer-term therapeutic work. Over a bespoke eight-week programme service users are guided through inspirational and tested tools and techniques to cope with urges and cravings, thus building resilience and self-belief in group members. One of the real benefits of this programme is it allows our service users to understand their journey is not unique to them, often users talk of feeling they are alone, and being part of group allows people to see there are places where they are not judged for their way of being, thus increasing motivation to not only themselves, but also inspired by each other's successes.

Easy Exit Group

Easy Exit Group continues to offer a space for individuals who have completed structured support but may still value occasional, informal check-ins. The group has evolved into a flexible and supportive environment where participants can revisit recovery-focused conversations, access peer encouragement, and explore strategies for long-term wellbeing.

While no longer seen as part of a recovery "continuum," the group now emphasises independence, connection, and choice. Sessions are participant-led, shaped by the needs and interests of those attending. Topics range from self-management and routines to reconnecting with hobbies, community activities, and maintaining personal resilience.

By offering a relaxed, non-clinical setting, the group helps reduce social isolation and strengthens confidence in navigating life post-therapy. It encourages shared experience without obligation, providing reassurance that support is still there if and when it's needed.

Training & Placement Development

We continue to be a proud placement provider for university and college counselling students, offering a supportive environment that combines structured training, peer support, and high-quality practice supervision. We actively recruit student and volunteer counsellors throughout the year, investing in their professional growth while enhancing our service capacity.

As part of our commitment to developing a skilled and confident workforce, we support our placement and volunteer counsellors to build a professional portfolio in alcohol and substance use accredited by COSCA (Counselling and Psychotherapy in Scotland). This additional training enhances their understanding of addiction, recovery, and harm reduction, ensuring they leave with specialist skills that are highly relevant and transferable.

Since April, we have significantly expanded our training delivery capability, This has enabled us to share our expertise more widely and contribute meaningfully to workforce development in the sector.

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FOR THE YEAR ENDED 31 MARCH 2025**

Our core training provision includes:

- Scottish Mental Health First Aid (SMHFA)
- Applied Suicide Intervention Skills Training (ASIST)

Building on this foundation, we have also introduced new training programmes in:

- Alcohol Brief Interventions (ABI) and Distress Brief Interventions (DBI)
- Know the Script – Drugs Awareness Course (a practical tool for frontline workers and community partners)



In addition, we continue to offer **Naloxone training**, with sessions provided on request for partner agencies, volunteers, and members of the public. This remains a critical part of our harm reduction and overdose prevention work.

Our growing training portfolio not only strengthens the skillsets of those working across health and social care but also demonstrates our commitment to improving community resilience and frontline response.

ADAPT Substance Services

In partnership with ADP, H&SCP, and FC Housing ADAPT provides accessible, non-medical substance use support playing a key role in delivering assessments and brief interventions within this service. The pathway supports early access to treatment and improves engagement rates for high-risk individuals.

TRIAGE

ADAPT is the main drug and alcohol triage service in Fife. It provides an assessment of an individual's need and is a pathway for referrals to specialist drug and alcohol services within the NHS and Third Sector in Fife.

ADAPT also provides information, advice and brief help for alcohol and/or drug use. Anyone requiring more intensive help can be guided and supported towards ADAPT counselling and any other appropriate services. We also provide advice and counselling for carers/significant others affected by someone else's substance misuse.

The triage team are the lifblood of our service, any substance users in Fife are directed for help through various routes GP, Hospital, Social Work, Self-referral, Housing officer or all other routes. All service users accessing this service receive a consistent holistic approach.

These clinics are strategically placed throughout Fife, covering all areas, where drop-in service is available, through to a telephone triage service where service users can complete an assessment by telephone/online. Service users can access the service between 9am – 9pm throughout the week.

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FOR THE YEAR ENDED 31 MARCH 2025

NFO

The Near Fatal Overdose (NFO) Team at FASS provides a compassionate and rapid response service to individuals who have experienced a recent overdose. Working in close partnership with NHS Fife, Scottish Ambulance Service and other community-based organisations, our NFO team engages people at a critical intervention point immediately following a near-fatal overdose.

This is a first being trialled in a few areas throughout Scotland, where SAS (Scottish Ambulance Service) are working directly with a third sector organisation to attempt the volume of substance related harm.

Our trauma-informed approach focuses on building trust, reducing future harm, and supporting individuals to stabilise and access appropriate care. The team provides assertive outreach, harm reduction advice, and naloxone distribution, alongside practical and emotional support tailored to each individual's needs.

In the last year, we have strengthened our response by enhancing staff training, improving data-sharing protocols, and embedding peer-informed practice. This ensures we can respond quickly and consistently to overdose alerts, often within 24–72 hours of the incident, when individuals are most vulnerable but also potentially more open to accepting support.

The NFO team acts as a bridge connecting people to treatment services, mental health support, housing advice, and other wraparound care. Our mission is not only to prevent future overdoses but to offer hope and a route to long-term recovery. Every life saved is a step closer to change, and our team is proud to walk alongside people on that journey.

REACH – Hospital Liaison Team

REACH delivers assertive outreach to individuals disengaged from traditional services. Using a trauma-informed model, REACH staff build trust and reduce barriers to care. This year, REACH increased its caseload by 30%, with positive outcomes in re-engagement and access to recovery services.



REACH is a collaboration of multi-disciplinary teams which has brought together, Primary care, Secondary care specialists, Social Work, Addictions Services, and third sector support services (ADAPT + With You) Allocation meetings are held throughout the week focussing on individuals who have been hospitalised in relation to their substance use issues, providing bespoke and tailored support

around the individual and best placed support services, to address a clients immediate needs, ongoing support needs, and also acts as an excellent gateway into addictions support and recovery services.

RETENTION Service

The RETENTION Service supports individuals who struggle to engage, remain in treatment or are identified as high risk with addiction services. The set up of this team was a first initiative by Fife Addiction Services to reduce the numbers of clients falling out of treatment, which usually indicates a return to illicit substance by the service user. Our job as a retention team, is to locate the service user, establish a relationship and encourage them back into services to continue treatment, identify any needs, minimise risk and support the individual to assess their needs. Addiction services have advised there was a 70% reduction in re-referral rates with the assistance of the retention team, clients were supported to carry on their treatment, thus ensuring sustained recovery.

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KY Clubs

Our KY Clubs provide a safe, creative, and structured environment for individuals both in active addiction as well as in recovery. These clubs have been strategically placed in drug related death "hotspots", ensuring our overall attempting to bring services to the area to provide substance users a safe place, where they can access all manner of addiction support. Clients using the club can access immediate rapid access services, where same day subscribing is available for opioid replacement prescriptions. These clubs also bring us the benefit of housing, wounds (tissue viability) nurses, Dental treatment teams, Triage clinics, Benefits advisers, and drug harm reduction, needle exchanges, naloxone and further treatment and support services.



ASIST

In August 2024 the ASIST team were launched, this brought together ADAPT, ADP and FC Housing teams.

The remit of the test of change project included helping to reduce the "revolving" door that A+E can potentially become through service users who have both addiction issues, along with problems around their housing. The project launched through the ending homelessness together board, indeed the great news is due to the success of the "test of change" project, funding has been secured until March 2026.

The project consists of two teams -

Hospital navigators, primarily working out of the A+E department between the hours of 8am - 9pm, the team being onsite are useful in both meeting the needs and signposting clients presenting through A+E, often as they appear and as such immediate support is available, where the team can give the individual immediate needs assessments, ensuring clients are given appropriate referrals specific to their needs, and ensuring the clients are supported until relevant and positive outcomes are met.

Dedicated Addictions Workers provide training to relevant teams around the effects and difficulties substance use brings, they also provide longer term, ongoing support to clients in the community who may need it.

Flourish with Nature

Flourish with Nature is a 15-week recovery programme using nature-based and therapeutic approaches to support individuals experiencing poor mental health, addiction, or early recovery. Delivered weekly, the programme alternated between reflective indoor sessions and outdoor conservation activities, helping participants build routine, resilience, and connection.

Our staff provided consistent, trauma-informed support throughout, maintaining a low participant-to-staff ratio to ensure a safe and encouraging environment. Activities included mindfulness, journaling, forest bathing, and mindful photography tools that proved effective in improving emotional regulation, self-awareness, and confidence. Participants attended regularly, with feedback highlighting reduced anxiety, improved mood, and a greater sense of belonging.

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Many reconnected with nature and others for the first time in years, and several went on to engage in volunteering or local wellbeing initiatives.

Challenges included transport barriers and fluctuating attendance due to health issues, but staff responded flexibly and supportively. The programme clearly demonstrated the power of nature in recovery and the importance of peer support.

Foetal Alcohol Spectrum Disorder (FASD)

The FASD Fife project, established in May 2021, came to a successful conclusion in December 2024. Over its lifetime, the project provided vital support to parents and carers of children and young people with FASD, as well as direct support to adults living on the spectrum. Through intensive 1-to-1 support, advocacy, advice, resources, and training, the project created meaningful change for families across Fife.

A strong peer support network was developed, including in-person gatherings, weekly virtual drop-ins, and an active Facebook community offering out-of-hours advice and encouragement. This peer element has been one of the most valued aspects of the service, helping families to feel less isolated and better supported.

During the project, a number of innovative awareness and training initiatives were delivered. In April 2023, we hosted the virtual event "Keys to FASD Success" with international trainer Jeff Noble, attracting 61 professionals, parents, and carers. On International FASD Day (9th September 2023), we launched a YouTube channel with the animated film "*Kris – My Journey with FASD*", which powerfully highlighted lived experience.

The project also produced a wide range of resources, including new factsheets, the *A-Z of FASD*, the *All About Me and FASD* booklet for young children, awareness-raising materials, and the *Visual Tools and Strategies to Support Brain Difference* guide. These resources continue to provide practical tools for families and professionals alike.

Training for both parents/carers and professionals became a cornerstone of the project. Parents benefitted from workshops such as *De-escalation Strategies* and *Introduction to Therapeutic Parenting*, while professionals attended our well-regarded sessions *Understanding FASD* and *FASD in the Classroom*. Feedback consistently highlighted the relevance, accessibility, and impact of these programmes.

Although the funded phase of FASD Fife ended in December 2024, the impact of the project continues. Families have stronger networks, professionals are better equipped to respond to FASD, and a suite of resources remains available to support awareness and understanding across the community.

Curnie Club

This year marked the conclusion of the Curnie Club project, which formally ended in October 2024. While the service is no longer operating, it is important to reflect on the impact and learning it has generated throughout its time.

Building on previous years, Curnie continued to provide a safe and supportive space for individuals across Fife who often fall through the gaps of other services. The programme remained focused on tackling the pressing issues of social isolation and loneliness, particularly for people living with depression, anxiety, and trauma.

Curnie maintained its distinct approach, asking members what they needed and shaping activities around their requests. This member-led model ensured that sessions were meaningful and encouraged regular attendance. The inclusion of "home share" in group sessions proved to be a valuable way for members to reflect on progress, strengthen peer connections, and share personal achievements in a safe and confidential setting.

Up until October, members continued to benefit from between three and twelve hours of support, with the flexibility to attend activities throughout Fife. Sessions promoted creativity, confidence-building, and community engagement, with the aim of enabling individuals not just to feel supported themselves, but to influence and positively impact their families and wider communities.

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Referrals into the project had stabilised following the uncertainty of the post-Covid period, with numbers returning to and at times surpassing pre-pandemic levels. This highlighted the ongoing demand for Curnie's unique model and the continuing prevalence of isolation and loneliness as a societal challenge.

Although the project has now ended, the achievements of Curnie remain significant. It offered a lifeline to many people who might otherwise have been overlooked, helped to restore confidence and resilience, and demonstrated the value of peer-led, trauma-informed approaches in tackling isolation. The legacy of Curnie lies not only in the individuals it directly supported, but also in the ripple effect created through stronger families, friendships, and communities across Fife.

Financial Review

2024-25 was another successful year for FASS. The income and expenditure for FASS is reported within the Statement of Financial Activities (SOFA) which is reported on page 15 of these accounts. FASS continues to evolve with turnover exceeding £1.2m in 2024-25 (2023-24 £1.496m).

In relation to unrestricted reserves FASS maintained strict financial control in its operations during 2024-25 however there was a deficit relative to unrestricted funds of £28,800 (2023-24 deficit £134,368), which meant that the Organisations unrestricted reserves stood at £304,478 at March 2025 (2023-24 £356,420). This deficit had been planned resulting from a number of factors including a decision by Trustees to provide additional counselling sessions, to meet demand and the provision of IT Equipment purchases and improvements to Hill Street. FASS has fully relocated to Hill Street and has completed the disabled access, disabled toilets and security improvements to the building. FASS remains in a healthy financial position with good liquidity and the FASS continues to seek additional funding to further expand the services it provides.

In relation to restricted reserves in the SOFA, income totalled £548,955 (2023-24 £779,117) with expenditure of £804,612 (2023-24 £568,466). The deficit for the year was therefore £232,515 (2023-24 Surplus £171,276) which left the restricted reserve funds at 31st March 2025 at £398,644 (2023-24 £631,159). The deficit was mainly as a result of an agreement with the Health and Social Care Partnership that FASS should reduce the level of its Restricted Reserves in 2024-25 by funding the Retention Service and the KY Clubs through to March 2025 when funding for these services was renewed.

In terms of the Balance Sheet on page 17, FASS continues to show very good liquidity with cash in the bank of £720,900 (2023-24 £970,043) and net current assets of £640,529 (2023-24 £913,583). Total funds as of 31st March 2025 are therefore £703,122 made up of unrestricted reserves of £304,478 and restricted reserves of £398,644.

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

Fife Health and Social Care Partnership
Fife Alcohol and Drug Partnership
National Lottery Community Fund
Fife Voluntary Action
CORRA Foundation
The Communities Mental Health and Wellbeing Fund (via FVA)
Fife Communities Climate Action Network The Robertson Trust
Fife Health Charity
Various other donors and individuals

Our thanks go to Mhairi Owen whose fundraising endeavours have been instrumental in levering in much of these funds.

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

FOR THE YEAR ENDED 31 MARCH 2025

Policy on Reserves:

The Trust is committed to building up and maintaining unrestricted reserves sufficient to meet its cash flow requirements, ongoing running costs and liabilities in any financial year as well as meeting any potential unforeseen or emergency expenditures.

FASS also require sufficient reserves to develop future projects, and to invest in the delivery of FASSs strategy.

The most significant financial risk to FASS would be the loss of its funding streams particularly from the Health and Social Care Partnership / ADP and the other funding bodies. FASS also operates in an extremely challenging external funding environment, with competition for grant funding intense.

In a worst case scenario where FASS potentially has to be wound up either because of funding being withdrawn or where the running costs of FASS exceed the funding available on an ongoing basis then a structured and organised exit strategy would have to be agreed with funding partners having regard to the projects in progress and the timescales for completion of these. If such an event were to transpire FASS would require potentially to meet redundancy costs and all other outstanding liabilities at that time. The winding up process could take some time therefore the Board have agreed to maintain reserves equivalent to at least six months running costs as a minimum for this purpose. This has been discussed and agreed with the Head of the Health and Social Care Partnership. Trustees will monitor the position with reserves on an ongoing basis.

Restricted Reserves

FASS has several restricted reserves. These are given to FASS for specific purposes and FASS must spend these as agreed. It cannot use these reserves for general funding of the organisation and must be accounted for separately.

Plans for Future Periods

Looking ahead, Fife Alcohol Support Service (FASS) will continue to evolve to meet the changing needs of individuals, families, and communities across Fife. Building on the foundations laid through our partnership with Community Enterprise, we are preparing to strengthen our role as a leading source of support for those affected by alcohol and substance use.

Over the coming year, our priorities will include broadening access to early intervention and counselling services, strengthening support for carers, and enhancing community outreach. We will also deepen collaboration with local and national partners to ensure our services remain both responsive and sustainable.

By investing in innovation, developing our volunteer model, and embedding robust systems of evaluation, we will be well placed to evidence impact, influence policy, and secure long-term sustainability. Our goal remains clear: to provide accessible, person-centred support that empowers people to make positive change in their lives and communities.

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Strategic Direction

Our strategic direction over the next period is centred on building a resilient, sustainable, and forward-looking organisation that remains rooted in the needs of our community. We are committed to three core priorities:

1. **Expanding Reach and Access** – ensuring more individuals and families can benefit from early intervention, counselling, and recovery support.
2. **Strengthening Partnerships** – working collaboratively with statutory, third sector, and community partners to deliver joined-up services and influence wider systems of care.
3. **Investing in People and Practice** – developing our staff and volunteers, embedding trauma-informed approaches, and implementing strong governance and evaluation systems.

Through this direction, FASS aims not only to respond effectively to current challenges but also to shape the future of alcohol and substance support. By aligning our services with emerging community needs and national priorities, we will continue to provide impactful, person-centred support while securing long-term sustainability.

Fundraising and Financial Sustainability

As we look ahead, strengthening the financial resilience of Fife Alcohol Support Service (FASS) remains central to our strategy. In the year ahead, we will continue to diversify our income streams, balancing grant funding with new and innovative approaches to income generation. We are actively developing stronger relationships with existing funders while expanding our network of supporters across charitable trusts, statutory partners, and corporate organisations.

A priority for the coming period is the further development of our training arm. Building on the solid foundations established last year, this initiative is now gaining real momentum. We are broadening our programme of accredited training, workshops, and professional development opportunities, positioning FASS as a trusted knowledge leader in alcohol, substance use, and wellbeing support. Income from this activity will not only sustain but also expand our frontline services.

By embedding innovation, partnership, and enterprise into our funding strategy, we are confident in its ability to remain financially strong. These efforts ensure we can continue delivering high quality, accessible, and person-centred support to individuals, families, and communities for years to come.

Structure, governance and management

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr J Hamilton
Mr R Gibson
Mr R Cooper
Ms J Hamilton
Ms M McKay
Mr D Torrance

Company registered number
SC097502

Charity registered number
SC010422

Registered office
24 Hill Street
Kirkcaldy
Fife
KY1 1HX

**SUBSTANCES SUPPORT SCOTLAND LTD.
(FORMERLY KNOWN AS FIFE ALCOHOL SUPPORT SERVICE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

Auditors

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

Statement of trustees' responsibilities

The Trustees, who are also the directors of Substances Support Scotland Ltd. for the purpose 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 which give a true and fair view of the state of affairs of the Company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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 judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in operation.

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

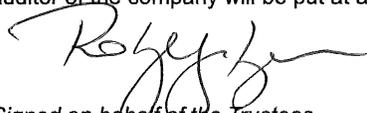
Disclosure of information to auditors

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

In so far as that Trustee is aware

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- that trustees have taken all the steps that ought to have been taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

In accordance with the company's articles, a resolution proposing that Thomson Cooper be reappointed as auditor of the company will be put at a General Meeting.



Signed on behalf of the Trustees

Mr R Gibson

Trustee

Date: 26/11/25

**SUBSTANCES SUPPORT SCOTLAND LTD.
(FORMERLY KNOWN AS FIFE ALCOHOL SUPPORT SERVICE)
INDEPENDENT AUDITOR'S REPORT
TO THE TRUSTEES OF SUBSTANCES SUPPORT SCOTLAND LTD.**

Opinion

We have audited the financial statements of Substances Support Scotland Ltd. (the 'Company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, and the Statement of Cash Flows for the year then ended, and notes to the accounts, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

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

We have nothing to report in this regard.

**SUBSTANCES SUPPORT SCOTLAND LTD.
(FORMERLY KNOWN AS FIFE ALCOHOL SUPPORT SERVICE)
INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE TRUSTEES OF SUBSTANCES SUPPORT SCOTLAND LTD.**

Matters on which we are required to report by exception

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

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

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

Responsibilities of Trustees

As explained more fully in the statement of trustees' responsibilities, the Trustees, who are also the directors of the Company for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Extent to which the audit was capable of detecting irregularities, including fraud

We considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the following areas: existence and timing of recognition of income and the manipulation and posting of unusual journals. We discussed these risks with management and designed audit procedures to test the timing and existence of revenue and reviewed areas of judgement to identify indicators of management bias.

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our sector experience through discussion with the officers and other management (as required by the auditing standards).

We reviewed the laws and regulations in areas that directly affect the financial statements including financial and taxation legislation and considered the extent of compliance with those laws and regulations as part of our procedures on the related financial statement items.

With the exception of any known or possible non-compliance with relevant and significant laws and regulations, and as required by the auditing standards, our work in respect of these was limited to enquiry of the officers and management of the company.

We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit.

**SUBSTANCES SUPPORT SCOTLAND LTD.
(FORMERLY KNOWN AS FIFE ALCOHOL SUPPORT SERVICE)
INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE TRUSTEES OF SUBSTANCES SUPPORT SCOTLAND LTD.**

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

These inherent limitations are particularly significant in the case of misstatement resulting from fraud as this may involve sophisticated schemes designed to avoid detection, including deliberate failure to record transactions, collusion or the provision of intentional misrepresentations.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

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

Fiona Haro

**Fiona Haro (Senior Statutory Auditor)
for and on behalf of Thomson Cooper
Statutory Auditor
Dunfermline**

26th November 2025

SUBSTANCES SUPPORT SCOTLAND LTD.
(FORMERLY KNOWN AS FIFE ALCOHOL SUPPORT SERVICE)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2025

Current financial year

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
Income from:					
Donations and legacies	2	120,562	-	120,562	249,032
Charitable Activities	3	533,528	548,955	1,082,483	1,231,750
Investments	4	12,628	-	12,628	14,676
Other income		-	-	-	642
Total income		666,718	548,955	1,215,673	1,496,100
Expenditure on:					
Charitable activities	5	695,518	804,612	1,500,130	1,419,817
Total resources expended		695,518	804,612	1,500,130	1,419,817
Net (outgoing)/incoming resources before transfers		(28,800)	(255,657)	(284,457)	76,283
Gross transfer between funds		(23,142)	23,142	-	-
Net movement in funds		(51,942)	(232,515)	(284,457)	76,283
Fund balances at 1 April 2024		356,420	631,159	987,579	911,296
Fund balances at 31 March 2025		304,478	398,644	703,122	987,579

The statement of financial activities includes all gains and losses recognised in the year.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**SUBSTANCES SUPPORT SCOTLAND LTD.
(FORMERLY KNOWN AS FIFE ALCOHOL SUPPORT SERVICE)
STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 31 MARCH 2025

Prior financial year

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:				
Donations and legacies	2	238,973	10,059	249,032
Charitable Activities	3	462,692	769,058	1,231,750
Investments	4	14,676	-	14,676
Other income		642	-	642
Total income		716,983	779,117	1,496,100
Expenditure on:				
Charitable activities	5	851,351	568,466	1,419,817
Total resources expended		851,351	568,466	1,419,817
Net (outgoing)/incoming resources before transfers		(134,368)	210,651	76,283
Gross transfer between funds		39,375	(39,375)	-
Net movement in funds		(94,993)	171,276	76,283
Fund balances at 1 April 2023		451,413	459,883	911,296
Fund balances at 31 March 2024		356,420	631,159	987,579

The statement of financial activities includes all gains and losses recognised in the year.

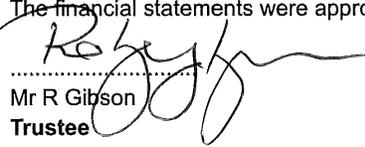
The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

SUBSTANCES SUPPORT SCOTLAND LTD.
(FORMERLY KNOWN AS FIFE ALCOHOL SUPPORT SERVICE)
BALANCE SHEET
AS AT 31 MARCH 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	11		62,593		73,996
Current assets					
Debtors	12	9,835		7,050	
Cash at bank and in hand		720,900		970,043	
		<u>730,735</u>		<u>977,093</u>	
Creditors: amounts falling due within one year	13	<u>(90,206)</u>		<u>(63,510)</u>	
Net current assets			<u>640,529</u>		<u>913,583</u>
Total assets less current liabilities			<u>703,122</u>		<u>987,579</u>
Income funds					
Restricted funds	14		398,644		631,159
Unrestricted funds - general			304,478		356,420
			<u>703,122</u>		<u>987,579</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 26/11/25


 Mr R Gibson
 Trustee

Company registration number SC097502

SUBSTANCES SUPPORT SCOTLAND LTD.
(FORMERLY KNOWN AS FIFE ALCOHOL SUPPORT SERVICE)
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash absorbed by operations	21		(258,196)		(35,526)
Investing activities					
Purchase of tangible fixed assets		(3,575)		(37,576)	
Investment income received		12,628		14,676	
Net cash generated from/(used in) investing activities			9,053		(22,900)
Net cash used in financing activities			-		-
Net decrease in cash and cash equivalents			(249,143)		(58,426)
Cash and cash equivalents at beginning of year			970,043		1,028,469
Cash and cash equivalents at end of year			<u>720,900</u>		<u>970,043</u>

SUBSTANCES SUPPORT SCOTLAND LTD.
(FORMERLY KNOWN AS FIFE ALCOHOL SUPPORT SERVICE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

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

1.1 Accounting convention

The financial statements have been prepared in accordance with the company's Memorandum and Articles of Association, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

The charity constitutes a public benefit entity as defined by FRS 102.

The financial statements are prepared in sterling which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

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

1.2 Going concern

The Trustees are satisfied that the charity has adequate unrestricted resources, of which a high percentage is held in cash, to continue its objectives for a period not less than 12 months, and therefore has adopted the going concern basis in preparing these financial statements. The Trustees have considered a period of 12 months from the date of the approval of the accounts when assessing the going concern basis.

1.3 Charitable funds

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

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

1.4 Incoming resources

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

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

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

1.5 Resources expended

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

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

**SUBSTANCES SUPPORT SCOTLAND LTD.
(FORMERLY KNOWN AS FIFE ALCOHOL SUPPORT SERVICE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

1 Accounting policies (Continued)

Charitable activities have been allocated on the basis of staff time.

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

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

1.6 Tangible fixed assets

All tangible fixed assets costing more than £1,000 are capitalised.

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

Leasehold land and buildings	10% straight line
Equipment	20% to 33% straight line
Fixtures and fittings	33% straight line

1.7 Impairment of fixed assets

At each reporting end date, the Company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The Company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Company's balance sheet when the Company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

SUBSTANCES SUPPORT SCOTLAND LTD.
(FORMERLY KNOWN AS FIFE ALCOHOL SUPPORT SERVICE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies **(Continued)**

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	216	-	216	665	10,059	10,724
Grants	120,346	-	120,346	238,308	-	238,308
	<u>120,562</u>	<u>-</u>	<u>120,562</u>	<u>238,973</u>	<u>10,059</u>	<u>249,032</u>
Grants						
Health & Social Care Partnership - Core service grant	120,346	-	120,346	238,308	-	238,308
	<u>120,346</u>	<u>-</u>	<u>120,346</u>	<u>238,308</u>	<u>-</u>	<u>238,308</u>

3 Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Performance related grants	533,528	548,955	1,082,483	462,692	769,058	1,231,750
	<u>533,528</u>	<u>548,955</u>	<u>1,082,483</u>	<u>462,692</u>	<u>769,058</u>	<u>1,231,750</u>

SUBSTANCES SUPPORT SCOTLAND LTD.
(FORMERLY KNOWN AS FIFE ALCOHOL SUPPORT SERVICE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

3 Income from charitable activities (Continued)

Performance related grants analysis

	2025	2024
	£	£
H&SC Partnership Counselling Services	284,789	237,713
H&SC Partnership ADAPT Services	248,739	243,960
Hospital Liason Team	189,140	185,432
Near Fatal Overdose	80,324	90,710
ADP Benzo Clinic Funds	-	30,000
Clothworkers Foundation	-	50,000
Corra Foundation Curnie Clubs	-	91,833
KY Clubs	-	200,000
FVA Flourish with Nature	-	47,443
ASIST Team	121,916	-
Robertson Trust	30,000	-
Corra Foundation	97,625	-
Other income	29,950	54,659
	<u>1,082,483</u>	<u>1,231,750</u>

4 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Bank interest received	<u>12,628</u>	<u>14,676</u>

SUBSTANCES SUPPORT SCOTLAND LTD.
(FORMERLY KNOWN AS FIFE ALCOHOL SUPPORT SERVICE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

5 Expenditure on charitable activities

	2025	2024
	£	£
Direct costs		
Staff costs	1,163,927	1,035,221
Depreciation and impairment	14,975	25,184
Travel	80,350	88,216
Printing, Postage & Stationery	7,587	8,102
Advertising & Marketing	2,449	5,643
Computer & Web	20,026	24,520
Premises Costs	80,111	101,129
Provision & Hospitality	19,687	20,177
External Supervision and Internal Management Recharges	6,464	7,510
Telephone	43,275	40,665
Repairs & Maintenance	5,133	4,660
Training	25,215	11,026
Returned Grants	308	-
Management Charges	1,860	25,610
Legal and Professional Fees	3,965	-
Memberships and Subscriptions	90	-
	<u>1,475,422</u>	<u>1,397,663</u>
Share of support and governance costs (see note 6)		
Support	19,208	15,254
Governance	5,500	6,900
	<u>1,500,130</u>	<u>1,419,817</u>
Analysis by fund		
Unrestricted funds	695,518	851,351
Restricted funds	804,612	568,466
	<u>1,500,130</u>	<u>1,419,817</u>

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

6 Support costs allocated to activities

	2025	2024
	£	£
Cleaning	3,416	5,528
Bank Charges	1,521	1,001
Legal Fees	34	938
Accountancy fees	14,160	-
Consultancy Fees	77	7,787
Governance costs	5,500	6,900
	<u>24,708</u>	<u>22,154</u>

SUBSTANCES SUPPORT SCOTLAND LTD.
(FORMERLY KNOWN AS FIFE ALCOHOL SUPPORT SERVICE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

6 Support costs allocated to activities	(Continued)	
	2025	2024
	£	£
Governance costs comprise:		
Audit fees	5,500	6,900
	<u>5,500</u>	<u>6,900</u>
7 Net movement in funds	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	5,500	6,900
Depreciation of owned tangible fixed assets	14,975	25,184
	<u>14,975</u>	<u>25,184</u>

8 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year. One of the Trustees was reimbursed £526 for expenses incurred on behalf of the charity (2024 - £500).

SUBSTANCES SUPPORT SCOTLAND LTD.
(FORMERLY KNOWN AS FIFE ALCOHOL SUPPORT SERVICE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

9 Employees

Number of employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
Core	8	10
Health Centre Project	11	11
Curnie Clubs Project	-	4
ADAPT Project	25	9
Agnes Hunter Trust	-	1
REACH Project	4	4
NFO Project	2	2
AORS / Outreach KY Clubs	4	6
FVA / Flourish With Nature	2	1
CORRA/NFO	2	2
	<u>58</u>	<u>50</u>

Employment costs

	2025	2024
	£	£
Wages and salaries	1,060,141	958,238
Social security costs	79,997	56,551
Other pension costs	23,789	20,432
	<u>1,163,927</u>	<u>1,035,221</u>

There were no employees whose annual remuneration was £60,000 or more.

The key management personnel of the charity comprise the trustees. The total employee benefits of the key management personnel were £nil (2024 - £nil).

10 Taxation

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

SUBSTANCES SUPPORT SCOTLAND LTD.
(FORMERLY KNOWN AS FIFE ALCOHOL SUPPORT SERVICE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

11 Tangible fixed assets

	Leasehold land and buildings £	Fixtures and fittings £	Computers £	Total £
Cost				
At 1 April 2024	65,198	3,251	81,820	150,269
Additions	-	-	3,575	3,575
At 31 March 2025	<u>65,198</u>	<u>3,251</u>	<u>85,395</u>	<u>153,844</u>
Depreciation and impairment				
At 1 April 2024	7,436	994	67,846	76,276
Depreciation charged in the year	6,520	1,084	7,371	14,975
At 31 March 2025	<u>13,956</u>	<u>2,078</u>	<u>75,217</u>	<u>91,251</u>
Carrying amount				
At 31 March 2025	<u>51,242</u>	<u>1,173</u>	<u>10,178</u>	<u>62,593</u>
At 31 March 2024	<u>57,763</u>	<u>2,258</u>	<u>13,975</u>	<u>73,996</u>

12 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	2,785	2,543
Other debtors	7,050	3,490
Prepayments and accrued income	-	1,017
	<u>9,835</u>	<u>7,050</u>

13 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	20,313	15,273
Trade creditors	7,945	9,077
Other creditors	232	-
Accruals and deferred income	61,716	39,160
	<u>90,206</u>	<u>63,510</u>

SUBSTANCES SUPPORT SCOTLAND LTD.
(FORMERLY KNOWN AS FIFE ALCOHOL SUPPORT SERVICE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

14 Restricted funds

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

	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
ADP Benzo Clinic Funding	30,000	-	-	-	30,000
AORS - Outreach	87,966	1,850	(158,119)	68,303	-
National Lottery Community Fund - Curnie Clubs	28,074	-	(62,376)	34,302	-
Curnie Clubs - FC	792	-	-	(792)	-
Agnes Hunter Trust - AHT	(7,510)	-	-	7,510	-
FVA - DD - Curnie Clubs	47,533	-	(40,281)	-	7,252
Community Fund - FASD	19,640	-	(24,809)	5,169	-
REACH	223,777	189,140	(158,933)	(138,458)	115,526
NFO - ADP	116,884	80,324	(117,263)	-	79,945
TCT	2,000	-	-	(2,000)	-
Curnie Clubs - FCH	885	500	(1,301)	(84)	-
Collydean Community Fund	450	-	-	-	450
NFO - Corra Foundation	34,232	97,625	(32,042)	-	99,815
ADP Capital Grant	21,500	-	(2,970)	-	18,530
Curnie Clubs - RTF	24,936	-	(8,973)	(15,963)	-
Dedicated Addiction Workers	-	51,916	(41,217)	-	10,699
Hospital Navigators	-	70,000	(55,132)	-	14,868
Hugh Fraser Foundation	-	5,000	-	(5,000)	-
KY8 Women's Group	-	4,300	(559)	-	3,741
KY2 Club	-	-	(223)	223	-
NHS - Health Charity	-	3,300	(1,014)	-	2,286
Retention Service	-	15,000	(84,932)	69,932	-
Robertson Trust	-	30,000	(14,468)	-	15,532
	<u>631,159</u>	<u>548,955</u>	<u>(804,612)</u>	<u>23,142</u>	<u>398,644</u>

SUBSTANCES SUPPORT SCOTLAND LTD.
(FORMERLY KNOWN AS FIFE ALCOHOL SUPPORT SERVICE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

14 Restricted funds	(Continued)				
Previous year:	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
ADP Benzo Clinic Funding	-	30,000	-	-	30,000
AORS - Outreach	-	200,000	(112,034)	-	87,966
National Lottery Community Fund - Curnie Clubs	48,499	69,046	(89,471)	-	28,074
Garfield Weston Foundation - Curnie Clubs	-	-	-	-	-
Curnie Clubs - FC	-	1,788	(996)	-	792
Angnes Hunter Trust - AHT	(1,278)	10,059	(16,291)	-	(7,510)
FVA - DD - Curnie Clubs	45,880	47,443	(45,790)	-	47,533
Community Fund - FASD	-	20,000	(360)	-	19,640
STV	191	-	-	(191)	-
HF Foundation	(55)	-	739	(684)	-
REACH	204,359	185,431	(166,013)	-	223,777
NFO - ADP	96,505	94,010	(73,631)	-	116,884
TCT	2,000	-	-	-	2,000
Curnie Clubs - FCH	-	1,000	(115)	-	885
Collydean Community Fund	450	-	-	-	450
NFO - Corra Foundation	3,332	95,340	(64,440)	-	34,232
ADP Capital Grant	60,000	-	-	(38,500)	21,500
Curnie Clubs - RTF	-	25,000	(64)	-	24,936
	<u>459,883</u>	<u>779,117</u>	<u>(568,466)</u>	<u>(39,375)</u>	<u>631,159</u>

**SUBSTANCES SUPPORT SCOTLAND LTD.
(FORMERLY KNOWN AS FIFE ALCOHOL SUPPORT SERVICE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

14 Restricted funds

(Continued)

Reach - Hospital Liaison Service

This service delivers outreach services to individuals with substance use issues who have been disengaged from traditional services. The Team are part of a multi disciplinary team providing tailored support to individuals who have been hospitalised due to their substance use.

ADP Near Fatal Overdose Service

This service provides a rapid response to individuals who have experienced a recent overdose. The Team work closely with the NHS Fife, the Scottish Ambulance Service and other partners. The service engages with critical intervention with individuals who have suffered a near fatal overdose.

CORRA Foundation Near Fatal Overdose Service

This funding has allowed FASS to increase services to the individuals mentioned above.

Retention Service

The service support individuals who struggle to engage or remain in treatment or are identified as high risk with Addition Services. £15,000 was received from the Fife Health Charity towards staffing of the Retention Service.

ADP Benzo Clinic Funding

£30,000 funding has been made available to FASS to set up specific clinics. Details of how they will operate is to be agreed.

KY Clubs/Women's Club/KY2Club

This service provides weekly clubs delivering a safe, creative and structured environment for individuals both in active addiction or in recovery. It provides an opportunity to access a range of free services, support and advice within the one location. Initially trialled in Levenmouth it has been extended to other areas. Funding has come from the ADP.

ASIST Team Hospital Navigators

This service is located within Victoria Hospital and the Team work out of the A&E department. The Team are on hand to provide immediate support to clients, providing assessments for individuals ensuring that individuals are referred on appropriately based on their specific needs.

ASIST Team Dedicated Addition Worker

The Team are also based at the Victoria Hospital with the emphasis on training and support to all staff ensuring that the awareness of the effects and difficulties of substance is. They also provide longer term support to individuals in the community that need it.

National Lottery Community Fund Curnie Clubs

Curnie Clubs provided a safe and supportive space for individuals across Fife who often fall through gaps of other services. The programme was focused on tackling the pressing issues of social isolation and loneliness particularly for individuals who are dealing with depression, anxiety and trauma. Funding for the Clubs was withdrawn in November 2024.

FVA Curnie Clubs/Curnie Clubs Fife Council/Robertson Trust/Fife Charities Trust

A variety of organisations gave funding to the Curnie Clubs to allow to expand its services.

National Lottery Community Fund Foetal Alcohol Spectrum Disorder (FASD)

Funding was received from the Community Fund FOR salaries and other running costs of the services. Funding for the service ran out in December 2024.

Hugh Fraser Foundation FASD

£5,000 received to fund some of the running costs of the service.

Agnes Hunter Trust FASD

Funding was provided by the Trust for education, advocacy and peer support to parents and carers of children affected by FASD.

SUBSTANCES SUPPORT SCOTLAND LTD.
(FORMERLY KNOWN AS FIFE ALCOHOL SUPPORT SERVICE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

14 Restricted funds **(Continued)**

ADP Capital Grant

The ADP gave a grant to FASS to assist with the costs of relocating to Hill Street, Kirkcaldy.

Tayside Community Trust

A small grant of £2,000 was received from TCT towards relocation to Hill Street, Kirkcaldy.

Robertson Trust

£30,000 was received from the Trust to fund staff training and other costs.

More information on these services can be found in the Trustees Annual Report.

15 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Fund balances at 31 March 2025 are represented by:			
Tangible assets	62,593	-	62,593
Current assets/(liabilities)	241,885	398,644	640,529
	304,478	398,644	703,122
	304,478	398,644	703,122
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fund balances at 31 March 2024 are represented by:			
Tangible assets	73,996	-	73,996
Current assets/(liabilities)	447,655	465,928	913,583
	521,651	465,928	987,579
	521,651	465,928	987,579

16 Events after the reporting date

On 24 October 2025, Fife Alcohol Support Service changed their name to Substances Support Scotland Ltd.

17 Operating lease commitments

At the reporting end date the Company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025 £	2024 £
Between two and five years	33,333	49,333
	33,333	49,333

SUBSTANCES SUPPORT SCOTLAND LTD.
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

18 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

19 Company Limited by Guarantee

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

20 Analysis of changes in net funds

The Company had no material debt during the year.

21 Cash generated from operations	2025	2024
	£	£
(Deficit)/surplus for the year	(284,457)	76,283
Adjustments for:		
Investment income recognised in statement of financial activities	(12,628)	(14,676)
Depreciation and impairment of tangible fixed assets	14,975	25,184
Movements in working capital:		
(Increase)/decrease in debtors	(2,782)	66,771
Increase/(decrease) in creditors	26,696	(189,088)
Cash absorbed by operations	<u>(258,196)</u>	<u>(35,526)</u>