

# I'm extremely happy with FASS and what it has done for me.



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# **Chairman's Foreword**

The year to March 2019 panned out quite well for FASS in many ways.

After a year or two of great uncertainty we can, hopefully, look forward to a period of some stability.

Decisions taken by the Board some time ago have borne fruit. Plans to extend our operation and appoint a Development Manager have resulted in the success of the award winning Curnie Clubs and the ongoing development of other initiatives.

The hard work of FASS Service Manager, Jim Bett and Substance Misuse Manager, Dave Dempster on FASS ADAPT resulted in the consolidation of the project making it well placed to take a significant role in Fife's response to the Government's Seek, Keep and Treat initiative.

All this while we are more than meeting our core commitments and keeping FASS at the forefront in the treatment of those struggling with alcohol and drug dependency and this year our expert contribution in this field over the last 40 years was acknowledged in the Scottish Parliament. A proud moment for our organisation.

We may not be under the same existential pressure as this time last year but there is no resting on our laurels. We are continuing to work for the future. Staff and volunteers continue their hard work to maintain the high standards on which FASS has built its reputation.

My sincere thanks to them all.

John C Hamilton **Chairman** 



# Service Manager's Report

It's both very humbling and gratifying to be recognised for what you do. In December 2018, the Scottish Parliament debated a Member Motion lodged by David Torrance, MSP that commended FASS' 40 years of helping people. It was a recognition of the charity's "invaluable work with some of the most vulnerable in Fife." It was also a recognition of the value that all charitable activities bring to the community.

Later in June 2019, FASS received the Organisation of the Year Award at Fife Voluntary Action's annual celebration of volunteering in Fife. It's very special when your peers recognise you for your good works.

FASS celebrates in its volunteers. We value the diversity they bring to the organisation, their skills and life experiences, their enthusiasm and energy. Volunteering with FASS started in the late 70s, with opportunities for local people to train as alcohol counsellors. The training was intensive, of high quality, and encouraged the development of vocation. It also produced many excellent counsellors.

Investment in volunteers remains embedded in the charity's values and operations today.

We believe strongly that the care we provide for our volunteer counsellors and support workers pays great dividends in the quality of care they in turn provide for our clients.

There were some important changes during the year until March 2019. Highlights include a major expansion of ADAPT Substance Recovery with greater focus on helping isolated, hard-to-reach people. We also welcomed a re-funding of an expanded Curnie Clubs by the National Lottery Community Fund, and the introduction of Gift Counselling. Overall, as this report illustrates, our alcohol, drug, social isolation and generic services enjoyed a productive and succesful year.

Jim Bett, Service Manager

#### **OUR TEAM**

#### Jim Bett

Service Manager

#### **Dave Dempster**

Substance Misuse Manager

#### **Linda Leiper**

Health Centre Counselling Co-ordinator

#### **Helen Hutton**

Outreach Centre Counselling Co-ordinator

#### **Mhairi Owens**

**Fundraising Manager** 

#### **Donald Grieve**

Curnie Clubs Manager

#### **Alexine Cocozza**

Administration / Finance Supervisor

#### **Lisa Young**

Counselling Services Administrator

#### **Lesley Punton**

Counselling Services Administrator

#### **Joanna Ness**

Counselling Services Administrator

#### **Gayle Shand**

ADAPT Administrator

#### **Niki Dalgetty**

ADAPT/CDS Administrator (from Sep 2018)

#### **Rozanne Luty**

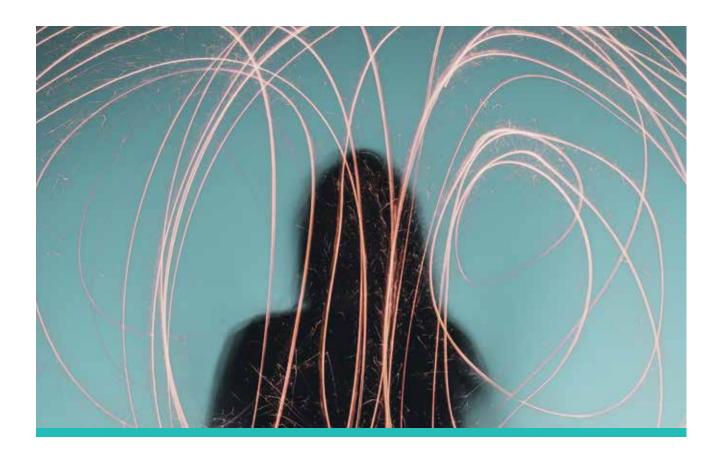
ADAPT Administrator (till Apr 2018)

#### **Ashley Harper**

ADAPT Administrator (till Aug 2018)

#### **Helen Bushnell**

Receptionist/Admin Assistant



# **Alcohol Counselling Service**

FASS psycho-social counselling is for individuals aged 16 and over concerned about their own or someone else's drinking.

Counselling is tailored to meet individual need, with a choice of abstinence or controlled drinking regimes. A collaborative, goal focused and recovery based approach assists clients to address concerns about alcohol use within a context of inter-related psychological, social and relationship issues. Support is also available for family members and friends.

FASS counselling is available in Health Centres and Hospitals throughout Fife and in Outreach Centres in Kirkcaldy, Dunfermline, St Andrews and Glenrothes. A home visiting service is also available. During 2018/2019, FASS received 567 referrals for its core service counselling therapies. 307 clients contacted FASS directly. GPs and other medical staff referred 152 patients and social workers referred 34 clients. Another 74 came from other sources.

My counsellor was patient with me even after failed attempts to control my alcohol consumption



## **Outcomes of Counselling**

#### Clients attending for their own problem

All the agency's therapy programmes are matched to measurable progress outcomes. Here we illustrate the progress of 302 clients who completed counselling programmes during the year until March 2019.



#### **Not Consuming Alcohol**

101 clients completed with abstinence as their primary goal.

84 (83%) reported full achievement or significant progress towards maintenance.



CLIENTS COMPLETED COUNSELLING PROGRAMMES DURING THE YEAR.



## Reduction in Consumption of Alcohol

182 clients completed with reduced consumption at safe levels as their primary goal.

150 (82%) reported full achievement or significant progress towards maintenance.



OTHER CLIENTS ONLY
REQUIRED A SINGLE
SESSION OF COUNSELLING
FOR CRISIS SUPPORT OR
RELAPSE PREVENTION.



# Improvement in Psychological Health & Wellbeing

301 clients completed with improvement of psychological wellbeing as a goal.

246 (82%) reported full achievement or significant progress.

In addition to the above, another **97 clients** required a single session of counselling support. Many were clients requiring advice or help with relapse prevention.



#### **EMDR Trauma Service**

EMDR or Eye Movement Desensitisation and Reprocessing psychotherapy is used to aid recovery from complex Post-traumatic Stress Disorder, anxiety and panic attacks, addictions and other intransigent problems.

This essentially non-talking therapy uses bilateral stimulation of the brain within an eight phase therapeutic programme to ensure that all dysfunctional elements of a problem are addressed. The result is often fast, effective and permanent relief of distress.

The service dovetails with the counselling service.

During the year until March 2019 EMDR helped **40 clients**.

# Significant Others in Counselling

During the year our counselling helped **29 family members** referred directly for emotional support and guidance. Many others attended with client partners.

## HEALTH CENTRE COUNSELLING TEAM

Linda Leiper

Co-ordinator & Counsellor

**Margaret Taylor** 

CBT/EMDR Psychotherapist

#### **COUNSELLORS**

Christine Euler

Elizabeth Longmire

Margaret Kemley

Morven Cuthbertson

**Douglas Ovenstone** 

Julie Higginson

## OUTREACH CENTRE COUNSELLING TEAM

**Helen Hutton** 

Co-ordinator & Counsellor

#### **PRACTICE SUPERVISORS**

Linda Leiper

Elizabeth Longmire

Sarah White

Margaret Robertson

Helen Hutton

#### **VOLUNTEER COUNSELLORS**

Claire Easingwood

Susan Hannah

Julie Higginson

Cyrese Ross

Morven Cuthbertson

Gloria Breen (left May 2018)

Rebecca Collins (left Feb 2019)

Elena Stephenson (left May 2018)

**Douglas Ovenstone** 

Gerard Byrne

Patricia Brown

Pauline Wilcox (left June 2018)

Ashley Alongi

Jacqueline MacGregor (left May 2018)

Cat Cockburn (from Jan 2019)

Lisa McDonald (from Jan 2019)

Annah Masahi (from Jan 2019)

Lisa Pate (from Jan 2019)

Lisa Young (from Jan 2019)

#### **RECEPTIONISTS**

lim Davis

Nicola White

Caroline Dougall

Mhairi Owens

## **A Client Journey**

Jim is a professional man in his early fifties who has spent many years living and travelling overseas.

Jim was aware that his drinking was becoming a serious problem, so he took the first step by seeking help from his GP who referred him to FASS.

Jim would not describe his journey through counselling as having been a steady progressive flow, however, he feels that even during the lapses, the challenging life-events, and his changing goals, he always felt supported:

"My counsellor really allowed me space for myself and encouraged me to find my own answers and solutions in my life"

Jim recognised that he had underestimated the work and input in counselling that had to come from him. It was an insight that was really revealing and gave him a much deeper appreciation of the therapeutic process.

"I cannot express the value I place on the counselling. Having someone who I could share my story with and who actually believed in me makes all the difference in the world!"



Liz has been an amazing counsellor. I am currently 668 days sober.

EMDR was a revelation to me, Margaret is very approachable, empathatic and professional pratitioner. I am very happy with the results of my sessions and would have no hesitation in recommending this procedure.

I've abstained from alcohol and have more understanding of how my wife and family felt whilst I was on the drink.

It's been a life transforming experience.





# **ADAPT Substance Recovery**

ADAPT offers advice, access to services and counselling for individuals and family members worried about alcohol, drugs and prescribed medicines.

During the year until March 2019, ADAPT provided Recovery Clinics throughout Fife each week and a free dedicated Telephone Helpline.

Anyone concerned about substance misuse could either drop-in to one of the Clinics or telephone our Outreach Support Workers who would:

- listen carefully
- provide a triage assessment of needs and choices
- assist with referral and access to the right services

A holistic approach is taken to include underlying issues such as accommodation and homelessness, finances, and relationships when assessing need.

**577** People made use of the Recovery Clinics and the ADAPT Helpline during the year till March 2019. ADAPT made 1007 referrals to services on their behalf - including NHS Addiction Services, third sector services and ADAPT counselling.



In addition to local services, ADAPT liaised with Northern Ireland Addiction Services, Northumbrian Prison Services and services throughout England. We also supported clients transferring to Fife via Scotlands 32 Unitary Authorities and from as far afield as Spain.

#### **CALMS**

During 2018 we developed our CALMS (Community Active Linkage Mentoring & Support) approach which improves the quality of contact and engagement with many service users. Outreach Support Workers identify especially vulnerable service users including those living chaotically, who are isolated or at risk of overdose. More intensive support is then provided with Support Workers building a longer-lasting relationship that develops trust and engagement. The aim is to minimise social exclusion for the service user and improve relationships with family and services.

## **Substance Misuse Counselling**

Brief psycho-social counselling provides help for clients in crisis and for those not requiring opiate treatment services. A solid foundation for recovery is established through a solutions focused approach with identification of the client's personal strengths and resources. Relapse prevention strategies help maintain recovery. Counselling provides a full range of ADAPT interventions including immediate care and triage assessment. 254 people were referred into counselling during the year.



I was offered my first counselling session while I waited on my appointment with Addiction Services. ADAPT also offered me additional support, short-term if needed, from the point of first attending the drop-in Clinic. My counselling sessions were regular and once I had been seen by my Addiction Services Nurse my counsellor began talking directly with the nurse.

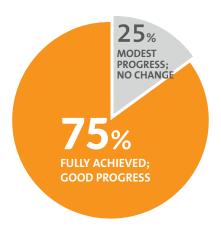
My detox was planned and went really smoothly and during the whole process the communication was excellent. I felt that my journey had been really smooth and what really helped was that even going between appointments with my Nurse and then with my Counsellor had all just seemed to flow. It was obvious that they were in regular contact and this seemed to alleviate or minimise any pressure on me.





## **Outcomes of Counselling**

207 clients who engaged in counselling programmes finished their counselling with ADAPT in the year until March 2019.



#### **Abstinence**

135 clients completed counselling with abstinence as their primary goal.



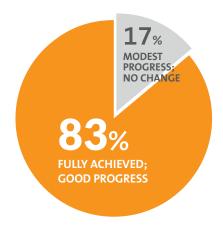
#### **Reduced Consumption**

80 clients completed counselling with reduced consumption at safe levels as their primary goal.



#### **Improvement in Social Functioning**

174 clients completed counselling with improvement of social functioning as a goal.



#### **Improvement in Physical** and Psychological Health

204 clients completed counselling with improvement of health & wellbeing as a goal.

#### **ADAPT TEAM**

**David Dempster** 

Substance Misuse Manager

**Gayle Shand** 

Administrator

Rozanne Luty (till Apr 2018)

Administrator

Ashley Harper (till Aug 2018)

Administrator

Joanna Ness

Administrator

**Niki Dalgetty** 

Administrator (from Sept 2018)

**Christine Euler** 

Practice Supervisor

**Julie Higginson** 

Practice Supervisor

#### **OUTREACH SUPPORT WORKERS**

Kari Imrie

Michelle Coulson

William Loch

#### **COUNSELLORS**

Sarah White

Margaret Robertson

Rozanne Luty

Morven Cuthbertson

#### **VOLUNTEER SUPPORT WORKERS**

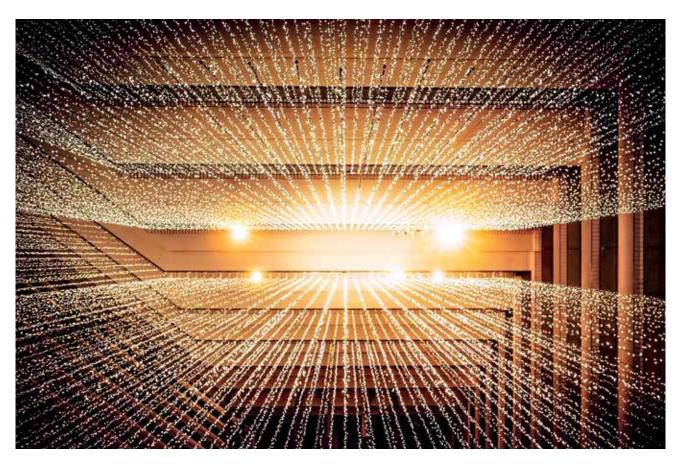
Susan Usher

Paula Clark (from Jan 2019)

Lindsey Thomson (from Jan 2019)

#### **SCOTTISH DRUG FORUM AWTP**

Brian Fretwell (from Nov 2018) Calum MacKenzie (from Mar 2019)





# **Community Drug Service**

FASS Community Drug Service (FCDS) is for people experiencing every severity of drug misuse. From people who are first time experimenters, to regular users, to people experiencing great problems because of their long-term chaotic drug misuse.

We help vulnerable adults aged 16 years plus, and their families, who are affected by substance misuse and who consequently experience a range of personal, social and lifestyle problems. Our outreach services are available in Dunfermline, West Fife, and Kirkcaldy.

**Brief Recovery Support** is an outreach service that offers advice and immediate care for people when they are most likely to be using drugs, offering crisis support, relapse prevention and lifestyle advice. We helped 426 service users during the year till March 2019.

Notable within this, was our support for treatment compliance which we provided for patients in Benarty and Inverkeithing Medical Practices. Patients maintained themselves on their Opiate Replacement Treatment programmes and more importantly there were significant numbers who reduced and stopped their reliance on Methadone.

**Intensive Support** offers a thorough on demand response for people who need more help to gain control over their drug misuse. This service is provided for clients who because of the



chaotic and potentially dangerous circumstances they find themselves in, often require an in-depth and enduring intervention for their problems. Our work often involves dealing with family or social relationships, finances, homelessness and generally unhealthy life-styles that are fuelled by drug use behaviours. We helped over 198 people during the year till March 2019

Although opioids remain a significant problem, our contacts with service users indicate a rise in the use of other substances such as Crack Cocaine, Illegal psychoactive substances, Benzodiazepines, Cocaine, Amphetamine and Cannabis.

Working with the family unit offers a wider perspective and appreciation of the impact of substance use problems than what individual stories alone can provide. It allows us to address the impact of the service user's actions on individual family members and deal with at times fraught relationships within the family dynamic. Often this results in a more supportive and understanding role for family members as they travel with their loved one on his recovery journey.



I wanted to write a letter of thanks. Dave has visited my grandson and always been on hand for help and advice. My grandson has anxiety and depression and suicidal thoughts. He struggles to talk to professionals having met quite a few. He met Dave, and this is a breakthrough, he actually sat and spoke with Dave and this has continued for some months now and hopefully will continue. We appreciate how your charity can help people and again thank you.

Not been here long (moved from England). Support has been great and very helpful and understanding. Support worker is great.



#### DRUG SERVICE TEAM

**Dave Dempster** Substance Misuse Manager

**Niki Dalgetty** Administrator (from Sept 2018) William Loch Addictions Worker

**Lindsey Thomson** Volunteer Support Worker

Ross Maxwell ScotGem Placement

Calum McKenzie (from Mar 2019) Scottish Drug Forum AWTP



## **Curnie Clubs**

## Tackling isolation and loneliness at the heart of communities.



Curnie Clubs expansion through Fife has been an organic growth into communities. Our clubs are very much service user, or peer led with our understanding of need focused at a very local level.

Being peer led is the driver for self-referrals which is our main source of new members. Once Curnie members experience the clubs and have enjoyed new friendships and the understanding environment, then it is they who spread the word.

This grass roots approach to community provision has been very successful. In October 2018, the National Lottery Community Fund re-funded us for another three years. We have had over 300 referrals since our start in September 2016.

Curnie Clubs have expanded into Cowdenbeath and we now have two groups running in Glenrothes. We also have our original Clubs in Kirkcaldy, Dunfermline, Cupar and Methil.

Having recently moved into new accommodation in Kirkcaldy, we now have a plot of land for a new gardening project. We are fortunate indeed to have secured the use of this property which sits within its own very quiet grounds that provide serenity and meditative spaces. A perfect complement to our more active group areas.

Curnie Clubs continue to work with other Services. Our joint working with the Scottish Association for Mental Health (SAMH) in Glenrothes has been particularly popular with



service users from both groups joining together. During the winter we participated in Delivering Differently in Cowdenbeath, helping people back into productive employment and volunteering.

Finally, Volunteer development progresses apace. We are now providing COSCA Counselling Skills training at levels 1 to 4. This is a foundation for Volunteers who want to be part of our new Community Bridge service. Community Bridge will support isolated people who feel they are not ready to join a group and would prefer a gentler introduction to their unique journey back to regaining their place in the community.



I had been going through a bad time and went into a depression, I wouldn't go out unless I had someone with me. The Job Centre gave me a leaflet for Curnie clubs and I gave them a call.

Curnie Clubs made me feel very welcome and part of the family. It feels like a happy family. They have helped me get my confidence back and from going to Curnie Clubs as a member, I went on to doing volunteering for them.

I've also done social enterprise training, my emergency first aid, a food hygiene course, a step-up course at college. I've got level 4 for Numeracy, I've done Communications, ICT, Enterprise, Tourism, Employability and Customer care skills. At the Award Ceremony at College I welcomed our guest Jim Leishman.

When I had three weeks left of College I got a job and I'm now working 30 hours a week and unable to carry on with my volunteering. I will miss the groups so much and wish I could still be there to help out.



#### **CURNIE CLUB TEAM**

**Donald Grieve** Project Manager

Karen Lindsay

Support Worker (from Jul 2017)

**Steve Bryan** 

Support Worker (from Apr 2018)

Io Mitchell

Support Worker (from Jan 2019)

#### **CURNIE CLUB VOLUNTEERS**

Susan McHardy Kerry Parter Steve Bryan Donna Gavin Irene Fleming Mark Page

Linda Aitken

Pauline Guthrie

Kevin Falconer Heather Brown Sandra Carmichael

Malvin French Katy Stevenson Jane Barr

Kerian Jones



# **Gift Counselling**



Our new donations-based service, Gift Counselling, officially launched in March 2019. It was developed in recognition of service waiting times for everyday mental health issues. Through Gift, support is accessible quickly and for a donation, making it more affordable than private counselling.

We are becoming increasingly aware of how important it is to take care of our mental health. Gift Counselling provides a safe, confidential and affordable place where people can do that. It is a charitable service, with FASS staff donating their time free of charge.

With start-up costs funded by Awards for All Scotland, we are asking that clients make a minimum donation of £20 per session. This covers overheads such as supervision and volunteer expenses. It is hoped that, over time, donations will fund a self-sustaining service.

#### GIFT COUNSELLING TEAM VOLUNTEERS

**Donald Grieve Linda Leiper Mhairi Owens Helen Bushnell** 



# A huge thank you!

#### Thanks to our funders









#### **Grants & Donations received with thanks**

Carnegie Dunfermline Trust STV Children's Appeal Russell Trust Fund Fife Voluntary Action (Delivering Differently) Anonymous donators who used BT My Donate Anonymous clients who made donations

#### **Awards**

Fife Voluntary Action 'Organisation of the Year' 2019

## **Design by Jim Bett & Forbes Creative**

# **Financial Report**

### **Statement of Financial Activities (Incorporating Income** and Expenditure Account) for the Year Ended 31 March 2019

	<b>2019</b> (£)	<b>2018</b> (£)
INCOME FROM:		
Fife NHS	230,762	230,762
Fife Council	126,409	129,650
Alcohol and Drug Partnership	276,539	243,568
Big Lottery Fund	138,795	84,771
Bank Interest	614	118
Donations	224	2,303
Other Income	5,025	1,475
TOTAL INCOME	778,368	692,647
EXPENDITURE ON:		
Charitable Activities	740,141	779,091
TOTAL EXPENDITURE	740,141	779,091
NET INCOME /(EXPENDITURE)		
BEFORE TRANSFER	38,227	(86,444)
Actuarial gains/(losses) on defined benefit Pension schemes	(90,000)	223,000
NET INCOME	(51,773)	136,556
RECONCILIATION OF FUNDS:		
Total funds brought forward	102,781	(33,775)
TOTAL FUNDS AT 31 MARCH 2019	51,008	102,781

#### Balance Sheet 31 March 2019

	<b>2019</b> (£)	(£)	<b>2018</b> (£)	(£)
FIXED ASSETS				
Tangible Assets		1,169		2,934
CURRENT ASSETS				
Debtors	10,025		7,462	
Cash at Bank and in Hand	454,967		370,615	
	464,992		378,077	
CREDITORS:				
Amounts Falling due Within One Year	(10,153)		(11,230)	
NET CURRENT ASSETS		454,839		366,847
TOTAL ASSETS LESS CURRENT LIABILITIES		456,008		369,781
Defined Benefit Pension Scheme Liability		(405,000)		(267,000)
NET ASSETS/(LIABILITIES) INCLUDING PENSION SCHEME LIABILITIES		51,008		102,781
CHARITY FUNDS				
Restricted Funds		123,868		74,662
Unrestricted Funds		(72,860)		28,119
TOTAL FUNDS/(DEFICIT)		51,008		102,781

The statements on pages 20 and 21 are a summary of the information contained within the statutory accounts for the year ended 31 March 2019 which have been audited and which are unqualified. Copies of the full audited accounts can be obtained at the registered office 17 Tolbooth Street, Kirkcaldy. The accounts were approved on 12th day of August 2019. The statutory accounts for the year ended 31 March 2019 will be lodged with Companies House and the Office of the Scottish Charities Regulator (OSCR).

Signed on behalf of Trustees

Robert Gibson, Treasurer



#### FIFE ALCOHOL SUPPORT SERVICE

#### INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF FIFE ALCOHOL SUPPORT SERVICE

#### Opinion

We have audited the financial statements of Fife Alcohol Support Service (the 'Company') for the year ended 31 March 2019 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 2019 and of its profit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

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

#### Other information

The 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 we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.

#### Opinions on other matters prescribed by the Companies Act 2006

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

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



#### FIFE ALCOHOL SUPPORT SERVICE

#### INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF FIFE ALCOHOL SUPPORT SERVICE

#### 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 be 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.

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

This report is made solely to the charity's trustees, as a body, in accordance with 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 auditors' report and for no other purpose, To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

200 Andrew Croxford (Senior Statutory Auditor) for and on behalf of Thomson Cooper **Statutory Auditor** Dunfermline

12 August 2019



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