

REGISTERED COMPANY NUMBER: SC097505 (Scotland)

REGISTERED CHARITY NUMBER: SC014501

**REPORT OF THE TRUSTEES AND**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**  
**FOR**  
**THE GLASGOW COUNCIL ON ALCOHOL**

Henry Brown & Co  
Chartered Accountants & Registered Auditors  
26 Portland Road  
Kilmarnock  
Ayrshire  
KA1 2EB

**THE GLASGOW COUNCIL ON ALCOHOL**

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**FOR THE YEAR ENDED 31 MARCH 2024**

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## **THE GLASGOW COUNCIL ON ALCOHOL**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31 MARCH 2024**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of 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).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

GCA is Scotland's oldest council on alcohol and has been committed to supporting the local community since 1965. GCA work across Glasgow and beyond, helping to build healthier, happier communities free from the struggles of alcohol, drugs, and mental health issues. GCA offer compassionate, trauma-informed services tailored to each person's needs, including counselling, employability programmes, wellbeing support and specialised help for the LGBTQI+ community, people experiencing gender based violence, and those affected by a family member or a loved one's alcohol or drug use.

We know that when dealing with substance use that a whole person, holistic approach is vital, which is why our therapeutic services such as counselling and wellbeing are reinforced with education and training programs to help people gain the skills and confidence they need to move on from addiction, find meaningful work and ultimately create a fulfilling life for themselves and their families. Each year, GCA support over 10,000 people, providing the tools and encouragement they need to build a brighter future.

During the last year GCA has reviewed and updated its vision, mission and values through extensive consultation with staff, volunteers, Board Members, clients and stakeholders.

##### **Vision**

Healthy, happy and resilient communities, free from harm caused by alcohol, drug and mental health issues.

##### **Mission**

- Provide evidence-based support to individuals, communities and government to improve health and wellbeing across Scotland.

We do this by:

- Delivering trauma informed services, education and resources tailored to individual needs.
- Providing accredited education and training programs to build and maintain capacity across the alcohol, drug and mental health service sector.
- Advocating for individuals, their families and wider communities at local, regional and national levels to promote positive societal change and reduce the harm caused by alcohol, drug and mental health issues

##### **Values**

- Respect - We believe everyone has the right to be accepted and treated equally and fairly.
- Empathy - We believe in offering a trauma informed environment with honesty and transparency.
- Collaboration - We believe in working in partnership with individuals, organisations, communities and each other to achieve our vision.

**THE GLASGOW COUNCIL ON ALCOHOL**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**OBJECTIVES AND ACTIVITIES**

**Activities for Achieving Objectives**

GCA works with a wide range of people affected directly or indirectly by alcohol, drug and other substances by providing:

- Early Intervention and Alcohol Brief Interventions
- One to one support
- Counselling, Advice and Information
- Group Work Programmes
- Alcohol and Drug Prevention and Education
- Training
- Service User Involvement and Peer Support
- Trauma informed services
- Employability Support

GCA has a clearly identified remit to:

- Prevent people becoming adversely affected by alcohol or drugs
- Educate people about the effects of alcohol and drugs
- Support people affected by alcohol misuse to reduce or abstain from alcohol
- Prevent people relapsing by providing information and support to 'move on' from their harmful drinking behaviour
- Provide support services to people affected by others' addiction
- Provide support to individuals affected by childhood trauma

As such, GCA augments and adds value to the wide range of addiction services within Glasgow and its surrounding areas.

**THE GLASGOW COUNCIL ON ALCOHOL**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

**Achievements and Performance**

GCA strives to help create a Glasgow where everyone freely commits to making a positive difference to the life of the city. We believe that, through support and encouragement, we can all make a difference, directly and indirectly, to the lives of others in a number of different ways. We strive to lead in making GCA where those who want to find support to address their addiction issues can find that support and we have a staff and volunteer workforce trained and motivated to help achieve this.

**This Year 2023-2024;**

Total number of people who utilised GCAs services in this year was 12,404:

ACCC Counselling	1739
BPP	240
Women's Service	115
East Dun	128
East Ren	42
KSB	66
PSP	381
RES	448
U-Turn	1341
Young Persons	40
ABI Training	154
ABI Engagements	5455
ABI Screenings	2110
COSCA	67
Diploma	78
	<b>12,404</b>

The numbers who accessed our information services via web site and social media platforms was over 65000. It is recognised that for every individual who gets help and support for their addiction, their circle of support also finds an improvement in their quality of life.

On average, this support will have a wider impact on average 11 people for each individual supported.

**The services we deliver**

**Integrated Diploma in Counselling and Psychotherapy**

The Diploma in Integrative Counselling is a part time 2-year course validated by COSCA and University of West of Scotland. The Diploma is at SCQF level 10. The course is 400 hours of taught study with additional requirements of 40 hours personal therapy to be undertaken and a 100-hour clinical placement, supervised at a ratio of 1:6 to be undertaken.

The Diploma has four cohorts of students. Many of our students are supported to undertake their clinical placement at Glasgow Council on Alcohol. In addition to undertaking the Diploma, students are offered the opportunity to undertake a period of further study to complete a certificate in Counselling People Towards Behaviour Change. Many of our Graduate students go on to work in the counselling professions and we are pleased that several former students have found roles within Glasgow Council on Alcohol.

**COSCA and Other External Training**

## **THE GLASGOW COUNCIL ON ALCOHOL**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31 MARCH 2024**

Glasgow Council on Alcohol continues to offer a number of COSCA validated trainings each year. These include the very successful COSCA Counselling Skills courses, with two options of study including in person and online. COSCA Counselling skills course is a requirement for many courses offering advanced studies towards qualifying as a counselling professional. In addition, we offer a Certificate in Counselling Supervision, and the course Further Steps in Counselling and Group Counselling Skills.

GCA has recently started offering a range of non-accredited courses which can be tailored to individual or groups requirements and delivered in house in the training suites or online. This has included Alcohol and Drug Awareness, Lone Working and Addiction Awareness Course. This is an area of the business we are developing as a form of income generation.

#### **Alcohol Counselling Service in Glasgow**

GCA delivers a time monitored, person centred alcohol counselling service aiming to reduce the harm caused by alcohol use. The service is available to individuals from the Glasgow area wishing to reduce their alcohol intake or abstain from alcohol as well as those who are affected by someone else's alcohol use. The service is delivered from our Head Office, Yoker Resource Centre and in Glasgow Royal Infirmary Liver Clinic. The service is delivered by a mixture of around 50 staff, volunteer and trainee counsellors from our Integrated Diploma in Counselling and Psychotherapy course.

This year has been a challenging year as the service has received the highest number of referrals since the service began and a lot of clients are presenting with more complex needs. During this year 1739 individuals were offered a counselling service, and 10858 appointments were allocated.

Of those who completed their counselling sessions 86% had reduced their alcohol use or had achieved or maintained abstinence, 63% reported improved physical health, 84% reported improved emotional or mental health and 72% reported improved social and family relationships.

GCA has continued the partnership with the Glasgow Royal Infirmary Liver Unit to deliver the alcohol counselling and ABI service within the Glasgow Liver Ambulatory Support Service (GLASS) clinics twice a week. The counsellors work collaboratively with the patients who have alcohol related liver disease to remain abstinent, addressing their alcohol use disorder to improve health outcomes with reductions in episodes of decompensated liver disease and overall mortality. The service has been delivering very positive outcomes for the patients who choose to attend the counselling service.

#### **East Renfrewshire Alcohol Brief Intervention (ABI) and Alcohol Counselling Service**

GCA delivers a time monitored, person centred alcohol counselling service aiming to reduce the harm caused by alcohol use. The service is available to individuals wishing to reduce their alcohol intake or abstain from alcohol as well as those who are affected by someone else's alcohol use. A daytime service is delivered locally in Barrhead and Eastwood and East Renfrewshire residents can also access the counselling service during evenings and weekends at Head Office. The service is relatively new and is provided by a part time counsellor based in East Renfrewshire.

The Alcohol Brief Intervention (ABI) service is also delivered within community venues through East Renfrewshire. Venues include health centres, leisure centres, libraries & supermarkets. An ABI is a structured conversation carried out with members of the public to elicit behaviour change if an initial screening identifies harmful or hazardous levels of alcohol use.

During this year 42 individuals were offered a counselling service with 377 appointments offered. Feedback from those attending has been very positive with comments such as - 'Such a valuable service and so grateful that I was made aware of its existence. These sessions have really helped me focus my approach to the management of my issues and future goals. Thanks!'

The ABI service screened 700 individuals and carried out 632 ABIs and delivered three ABI training sessions.

#### **East Dunbartonshire Alcohol Brief Intervention (ABI) and Alcohol Counselling Service**

GCA delivers a time monitored, person centred alcohol counselling service aiming to reduce the harm caused by alcohol use. A daytime service is delivered in Kirkintilloch and Milngavie and East Dunbartonshire residents can also access the counselling service during evenings and weekends at Head Office.

## THE GLASGOW COUNCIL ON ALCOHOL

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

The Alcohol Brief Intervention (ABI) service is also delivered within community venues through East Dunbartonshire. Venues include health centres, leisure centres & supermarkets.

This year 128 clients were referred into the service and over 700 appointments were allocated to these clients. 575 clients in the community were screened with 316 ABI's delivered.

#### **Alcohol Brief Intervention and Training Service**

Glasgow Council on Alcohol (GCA) has been commissioned to support the coordination, rollout and delivery of Alcohol Brief Interventions (ABIs) in the wider community and primary care settings throughout Glasgow. The service also provides Alcohol Brief Intervention Skills and ABI Training for Trainers courses to those who work in Glasgow.

This year the service was able to expand the delivery of the service in wider settings as more community venues became accessible as covid restrictions were lifted and engaged with almost 2500 individuals, carried out 1592 screenings and delivered 903 ABIs. Settings accessed included student fresher and wellbeing events at local colleges and universities, supermarkets, shopping centres, libraries and LGBT events.

Thirteen ABI direct delivery courses were delivered to 140 delegates and three ABI T4T training courses were delivered to 14 delegates. Delegates were from a wide variety of organisations from different sectors including education, social work, health and social care and housing associations.

A number of partnerships were developed to extend the reach of the service and to encourage participation in the training. These include the partnership with the community justice social work department where GCA has supported unpaid work placements with Alcohol Awareness Sessions and have committed to supporting the training of staff on Alcohol Brief Interventions. This commenced in February 2024 and will run until all staff have completed by August 2024. Between February and April 2024 8 sessions have been delivered with 87 service users attending sessions. The sessions have been primarily discussion based and focused on general alcohol awareness information and the impact of alcohol on offending behaviour. The feedback has been extremely positive, highlighting the benefit and impact that the GCA information and knowledge has delivered.

#### **U-Turn Peer Education Service**

GCA's U-Turn Peer Education delivers a Peer Education Harm Reduction focussed programme to the Young People of South Lanarkshire. The main focus of this project is peer education with an added emphasis on the provision of one-to-one support and supervision for the peer educators themselves. The service is aimed at the most vulnerable young people who live within the highest rated areas on the Scottish Index of Multiple Deprivation (SIMD) within South Lanarkshire.

This year the service engaged with 48 young people who attended locality groups and were trained to deliver the workshops offered by the services. Workshops delivered included 25 Alcohol Awareness workshops to 367 young people, 21 Drug Awareness to 325 young people, 21 Cannabis Awareness to 240 young people and 20 Spiked Awareness workshops to 361 young people.

#### **LGBTQI+ Wellbeing Service**

It has been widely acknowledged that the LGBTQI+ community experience health inequalities, and this service will aim to address these inequalities.

LGBTQI+ Wellbeing Service delivers a trauma informed and person-centred blend of one-to-one support, groupwork and counselling to individuals not only from our head office but also within community settings. The service uses established referral pathways to refer into the service and works closely with partners within the LGBTQI+ community to promote the service.

There are currently two groups that run for this service. We have an established weekly peer-led group which offers a combination of peer support and issue-based workshops which have seen an increase in the wellbeing of participants. A more informal monthly session providing lunch is held on a Saturday. This year the service engaged with 66 clients who attended a combination of counselling, one-to-one counselling support and groupwork.

## THE GLASGOW COUNCIL ON ALCOHOL

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

#### **Building Positive Pathways**

Building Positive Pathways is a service designed to support survivors of childhood abuse and trauma. We offer a range of groupwork and one-to-one mentoring aimed at improved overall wellbeing. Areas we support people with include; engaging in their communities, building family relationships, physical health, emotional health and money advice.

This year 240 survivors have been supported by the building positive pathways service. There have been over 2,000 one-to-one sessions carried out, as well as weekly groupwork sessions. Over 100 Health and Wellbeing Sessions have been delivered. In addition to the 12 week structure Wellbeing Wednesday Program and Feel Good Friday drop in sessions, the team were able to deliver monthly Shamanic Practice Sessions and a Cycling group.

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

The Women's Service is a service designed for survivors of gender-based violence. The aim of the service is empowerment. Our support workers help women to rebuild their confidence and self-esteem.

Over 100 Women have accessed the service this year. 60% of the Women who engaged with this service have been supported to either gain a new tenancy or sustain their current tenancy. 98% of Women who engaged with us this year reported low confidence and self-esteem, almost all of which reported increased self-esteem by the end of their engagement with the service. The women's group tried out many new activities this year which helped to build confidence, these included sculpture making, art classes and massage therapy.

#### **Elevate-Glasgow PSP**

Elevate-Glasgow is an Employability Service for individuals in recovery from problematic alcohol &/or drug use which involves 27 organisations. GCA is the lead agency supporting the partners within the PSP.

Elevate delivers a variety of employability support services including personal development, training and volunteering experiences. The PSP has created a unique, person-centred support scheme where it tailors itself around the individuals' need and aspirations.

The team will do a variety of work with participants depending on their needs from accompanying them to DWP or housing appointments, to making sure their CV is up to date and going through interview preparation. They will look to address both the real and perceived barriers that affect people in recovery.

The service has supported over 200 participants this year, in a variety of ways. This includes personal development, confidence building, volunteering, training, education and employment.

This year links with New College Lanarkshire have meant introductory courses such as, an introduction to psychology, introduction to clinical psychology, introduction to forensic psychology and podcasting, have been delivered to Elevate participants. This has been delivered where participants already feel comfortable, a mixture of in our offices, online and at partner premises where participants already engage. Around 30 participants have benefited from this.

12 participants also engaged in work placements abroad in Prague, Sweden, and Italy. This was an invaluable experience. Not only did they gain skills for work, but they did so in a new country with people they did not know beforehand which also helped them develop personally and in their communication skills.

#### **Recovery Employability Service**

The Recovery Employability Service is an extension of Elevate PSP. This is a service for people further along in their employability journey who are ready to move straight into training, education or employment. The Recovery Employability Service consists of a team of highly skilled employment advisors and can also offer in work support to those who have obtained a job. The RES service often works with people who have done the early preparation and barrier removal work with Elevate PSP.

This year over 200 participants have been supported by the Recovery Employability service, with 70% of participants moving onto positive destinations.



## **THE GLASGOW COUNCIL ON ALCOHOL**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31 MARCH 2024**

SVQ placements have been a great success with 9 participants completing a qualification whilst on a work placement with one of our partner organisations.

#### **Young Person's Recovery Service**

The Young Person's Recovery Service is an employability service for people between the ages of 16-25 living in Glasgow experiencing issues with substance use. Due to NHS funding this service is there to support individuals who have come through the Alcohol and Drugs Recovery Services, or are living with an adult who has.

The team have Recovery Coaches to support individuals with the initial barriers and support their recovery, whilst the Employment Advisors support YP to move onto positive destinations such as training, education, volunteering and employment.

This year the Young Person's Recovery Service has engaged with over 40 young people. Great progress has been made in supporting these young people to reduce drug and alcohol consumption, support with mental health and build on self-esteem.

Young people have been successfully supported into training and education, such as college courses.

#### **FINANCIAL REVIEW**

##### **Financial position**

For the year to 31st March 2024 the charity had a deficit of £75,708 (2023: deficit £2,532). This deficit being made up of an increase in general reserves of £12,310 and a reduction in restricted funds of £88,018.

The organisation's net current assets continue to be strong with the charity in a good position to take advantage of new opportunities as they arise.

##### **Reserves policy**

As at 31st March 2024 the reserves held by the charity amounted to £641,618. Of this total some £215,486 was held as restricted funds to be used in accordance with specific instructions imposed by donors.

The balance of £426,132 is held as general reserves and may be used for purposes such as redundancy costs when services cease, upgrading IT and providing for outstanding lease commitments as well as holding a level of reserves to meet the charity's administration expenses. The Trustees consider the current level of general reserves sufficient for the charity's purposes.

##### **Going concern**

The financial statements have been prepared on a going concern basis after due consideration of the future prospects of the charity, its long-term financial forecasts, expected income from funders and non-contract services and available free cash reserves to support its activities.

Further details regarding the adoption of the going concern basis can be found in the accounting policies.

#### **FUTURE PLANS**

GCA has performed well in the last year, both financially and operationally. It is the aim for GCA to maintain a similar turnover in the year 2024-2025 and with that goal in mind, gain additional contracted work and increase commissioned service work. GCA will continue with key partnership links and work towards a supported recovery for the individuals who use our services.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The organisation is a charitable company limited by guarantee, incorporated on 25 February 1986 and registered as a charity on 25 February 1986. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £5.

## THE GLASGOW COUNCIL ON ALCOHOL

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Recruitment and appointment of new trustees**

The Directors of the company are also Charity Trustees for the purposes of charity law and under the Company's Articles are known as the Board of Directors. Under the requirements of the Memorandum and Articles of Association the members of the Board of Directors are elected to serve for a period of four years after which they can put themselves forward to be considered for re-election at the next Annual General Meeting.

##### **Organisational structure and decision making**

GCA has a Board of Directors of up to twelve persons who meet up bi-monthly and who are responsible for the strategic direction and policy of the charity. At present, the Board has nine members from a variety of professional backgrounds relevant to the work of the charity. The Board consists of a broad base of business expertise, as well as experts from the addictions, psychology and counselling fields.

The Sub Committees in operation during the year were; People, Quality, Reputation and Finance. The function of the Sub Committees is to provide strategic direction, expert advice and guidance in specific areas of work. They are chaired by a Board member, along with the CEO and members of staff or volunteers as required.

A scheme of delegation is in place and day to day responsibility for the provision of services, financial control and strategic planning rests with the CEO along with the Senior Management Team (SMT) consisting of a Head of Client Services, Head of Community Services, Head of Finance and a Head of HR and Corporate Services.

The Board and SMT undertook external training on strategy Governance and development.

##### **Induction and training of new trustees**

In conformity with the Office of the Scottish Charity Regulator (OSCR) guidelines and recommendations, all Board members sign a Trustee Declaration verifying that they:

- Are not disqualified from acting as trustees
- Have read OSCR's Guidance on Trustees
- Will avoid or declare conflicts of interest
- Will undergo a basic Disclosure Scotland Criminal Records Check
- Will undertake training and development sessions

The induction process for trustees was reviewed and updated in 2024 and new Board members receive a comprehensive pack of information which encompasses the following areas:

1. The duties and responsibilities they have been entrusted with, to ensure the proper governance of the organisation
2. Organisational structures, including Board Committees, management, and operational teams
3. Remits, roles and responsibilities of Board Committees
4. The work of the organisation, its aims and objectives and its principal activities. This should entail meetings with staff and visits to operational sites.

## **THE GLASGOW COUNCIL ON ALCOHOL**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31 MARCH 2024**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Related parties**

The Board members and senior staff attend and actively participate in a variety of strategic policy making forums and groups in relation to alcohol and addiction issues within the Greater Glasgow and neighbouring areas including:

- Alcohol Related Harms Group
- Alcohol and Drug Cross Party Parliamentary Group
- Cross party Group on Health Inequalities
- Cross party Group on Alcohol and Tobacco
- VSDAA - Chair - (voluntary sector drug and alcohol agencies)
- SACC Chair - Scottish Alcohol Counselling Consortium
- Violence Against Women Network
- LGBTQI Youth Scotland
- Homelessness Alliance
- Third Sector Interface Executive Group
- Alcohol and Drug Partnership (ADP)
  - Strategic Group
  - Prevention and Education Group
  - Children, Young People and Families Group
  - City Alcohol and Licencing group

##### **Risk management**

The Board of Directors regularly review the major risks to which the charity is exposed. There is a comprehensive set of policies, procedures and protocols applicable to all staff, volunteers and, where appropriate, service users and Board Members relating to:

- Risk Management
- Health and Safety
- Employment Law
- Anti-discriminatory practice (including discrimination on the grounds of race, faith, disability, gender, age or sexual orientation)
- Generic policies, procedures and protocols encompassing areas of the charity's work not covered by the above

The charity has ensured it is 'fit for purpose' through:

- Ensuring all staff and volunteers working with vulnerable people are undergoing the required checks
- Ensuring compliance with Glasgow Addiction Services, East Dunbartonshire Council, East Renfrewshire, South Lanarkshire and NHS Greater Glasgow and Clyde Contract Management Frameworks, COSCA and ISO accreditation
- Ensuring all staff and volunteers are receiving appropriate training to fulfil their continuing and personal development (CPD)
- Board training and development, in strategy development and governance

Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects.

##### **Management Changes**

In October 2023 Lesley Ross became the new Chief Executive of GCA as Gary Meek moved on. Lesley has been with GCA since 2017 in various roles and latterly as Deputy CEO. Susan Philp became the new Deputy CEO and Head of Client Services.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**  
SC097505 (Scotland)

**THE GLASGOW COUNCIL ON ALCOHOL**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**Registered Charity number**  
SC014501

**Registered office**  
14 North Claremont Street  
Glasgow  
G3 7LE

**Trustees**

A Chandler – Lecturer (Resigned September 2023)  
K Flett - Project Manager  
G Mayes - Honorary Senior Research Fellow  
C Maclean - Lawyer  
G McEwan - HR Director (Retired)  
J Mullen - Research Manager  
A Murray – Head of HR (Retired) (Appointed March 2024)  
J Evans – Civil Servant (Appointed March 2024)  
J McMann – Community Manager (Appointed March 2024)

**Company Secretary**

V Orr

**Auditors**

Henry Brown & Co  
Chartered Accountants & Registered Auditors  
26 Portland Road  
Kilmarnock  
Ayrshire  
KA1 2EB

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of The Glasgow Council On Alcohol for the purposes of company law) are responsible for preparing the Report of the Trustees 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**THE GLASGOW COUNCIL ON ALCOHOL**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS**

So far as the trustees are aware, there is no relevant information (as defined by Section 418 of the Companies Act 2006) of which the charitable company's auditors are unaware, and each trustee has taken all the steps that they ought to have taken as a trustee in order to make them aware of any audit information and to establish that the charitable company's auditors are aware of that information.

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

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

**AUDITORS**

The auditors, Henry Brown & Co, have indicated their willingness to continue in office. The Trustees will propose a motion of open bidding for auditors in line with GCA procurement and to maintain transparency of the auditor process, at a meeting of the Trustees based on the due diligence of the finance subgroup and it is the expectation auditors, Henry Brown & Co will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 26 November 2024 and signed on its behalf by:

K Flett - Trustee

A handwritten signature in black ink, appearing to read 'K. Flett', with a stylized flourish at the end.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES AND MEMBERS OF  
THE GLASGOW COUNCIL ON ALCOHOL**

**Opinion**

We have audited the financial statements of The Glasgow Council On Alcohol (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (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 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

**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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable 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 charitable 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 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 Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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

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

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

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES AND MEMBERS OF  
THE GLASGOW COUNCIL ON ALCOHOL**

**Matters on which we are required to report by exception**

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

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

- adequate and proper 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; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES AND MEMBERS OF  
THE GLASGOW COUNCIL ON ALCOHOL**

**Our responsibilities for the audit of the financial statements**

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

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 a report of the independent auditors that include 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- identifying, evaluating and complying with laws and regulations.
- whether they were aware of any instances of non-compliance.

As with all audits performed under ISAs (UK), all procedures were designed and performed in such a way as to take account of the overall control environment, management's attitude toward those controls and the ever present risk that controls may be overridden by management.

We obtained an understanding of the legal and regulatory frameworks in which the Charitable Company operates, focussing on those laws which had a direct effect on the material balances and disclosures in the Charitable Company's financial statements. Key laws & regulations considered in this context are:

- Companies Act 2006
- The Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102)
- Charities Accounts (Scotland) Regulations 2006

In addition, we considered other laws & regulations that do not have a direct effect on the financial statements, but compliance is necessary for the continued operations of the Charitable Company, or to avoid a material penalty. Laws & regulations considered in this context are:

- Employment law
- Health & safety regulations
- General Data Protection Regulations
- Anti Money Laundering Regulations

Our procedures to respond to the risks identified included the following:

- Reviewing the financial statement disclosures, and testing to supporting documentation.
- Enquiring of management concerning any actual or potential litigation or claims.
- Reviewing minutes of meetings of those charged with governance, and correspondence with HMRC and OSCR.
- Reviewing correspondence with the company solicitors, and receiving confirmation from same, in respect of any instances of noncompliance.

In the assessment of the risk of fraud through management override of controls, we have made enquiries of management on their assessment of the susceptibility of the financial statements to fraud (and any known, suspected, or alleged instances in the year), reviewed of large and unusual transactions, tested the appropriateness of journal entries, assessed whether the judgements made in the Charitable Company making accounting estimates are indicative of a potential management bias, and evaluated the business rationale of any significant transactions that are outside the normal course of business. entity that were contrary to applicable laws and regulations, including fraud. In addition we carried out analytical procedures to identify unusual or unexpected relationships and designed and performed tests to identify undisclosed related party transactions.



**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES AND MEMBERS OF  
THE GLASGOW COUNCIL ON ALCOHOL**

In response to the presumed significant risk associated with the recognition of income we designed and performed tests, including the testing of income completeness and cut off.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**Use of our report**

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



Gregor D.B. Orr BAcc (Hons) CA (Senior Statutory Auditor)  
for and on behalf of Henry Brown & Co  
Chartered Accountants & Registered Auditors  
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006  
26 Portland Road  
Kilmarnock  
Ayrshire  
KA1 2EB

26 November 2024

**THE GLASGOW COUNCIL ON ALCOHOL**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Charitable activities	2	294,869	1,435,111	1,729,980	1,779,963
Investment income	3	<u>8,692</u>	-	<u>8,692</u>	<u>5</u>
<b>Total</b>		<u>303,561</u>	<u>1,435,111</u>	<u>1,738,672</u>	<u>1,779,968</u>
 <b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	4				
Drug & Alcohol Addiction Support		<u>291,251</u>	<u>1,523,129</u>	<u>1,814,380</u>	<u>1,782,500</u>
<b>NET INCOME/(EXPENDITURE)</b>		12,310	(88,018)	(75,708)	(2,532)
 <b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>413,822</u>	<u>303,504</u>	<u>717,326</u>	<u>719,858</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>426,132</u>	<u>215,486</u>	<u>641,618</u>	<u>717,326</u>

The notes form part of these financial statements

**THE GLASGOW COUNCIL ON ALCOHOL**

**STATEMENT OF FINANCIAL POSITION**  
**31 MARCH 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	9	30,879	-	30,879	13,889
<b>CURRENT ASSETS</b>					
Debtors	10	210,444	-	210,444	203,653
Cash at bank and in hand		<u>263,631</u>	<u>239,380</u>	<u>503,011</u>	<u>610,370</u>
		474,075	239,380	713,455	814,023
<b>CREDITORS</b>					
Amounts falling due within one year	11	(78,822)	(23,894)	(102,716)	(110,586)
<b>NET CURRENT ASSETS</b>		<u>395,253</u>	<u>215,486</u>	<u>610,739</u>	<u>703,437</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>426,132</u>	<u>215,486</u>	<u>641,618</u>	<u>717,326</u>
<b>NET ASSETS</b>		<u>426,132</u>	<u>215,486</u>	<u>641,618</u>	<u>717,326</u>
<b>FUNDS</b>	13				
Unrestricted funds				426,132	413,822
Restricted funds				<u>215,486</u>	<u>303,504</u>
<b>TOTAL FUNDS</b>				<u>641,618</u>	<u>717,326</u>

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

The financial statements were approved by the Board of Trustees and authorised for issue on 26 November 2024 and were signed on its behalf by:

K Flett - Trustee



The notes form part of these financial statements

**THE GLASGOW COUNCIL ON ALCOHOL**

**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	2024 £	2023 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>(89,672)</u>	<u>(30,970)</u>
Net cash used in operating activities		<u>(89,672)</u>	<u>(30,970)</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(26,379)	(3,450)
Interest received		<u>8,692</u>	<u>5</u>
Net cash used in investing activities		<u>(17,687)</u>	<u>(3,445)</u>
		<u>          </u>	<u>          </u>
<b>Change in cash and cash equivalents in the reporting period</b>		(107,359)	(34,415)
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>610,370</u>	<u>644,785</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u>503,011</u>	<u>610,370</u>

The notes form part of these financial statements

**THE GLASGOW COUNCIL ON ALCOHOL**

**NOTES TO THE STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2024 £	2023 £
<b>Net expenditure for the reporting period (as per the Statement of Financial Activities)</b>	(75,708)	(2,532)
<b>Adjustments for:</b>		
Depreciation charges	9,390	5,956
Interest received	(8,692)	(5)
Increase in debtors	(6,791)	(75,294)
(Decrease)/increase in creditors	<u>(7,871)</u>	<u>40,905</u>
<b>Net cash used in operations</b>	<u>(89,672)</u>	<u>(30,970)</u>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1/4/23 £	Cash flow £	At 31/3/24 £
<b>Net cash</b>			
Cash at bank and in hand	<u>610,370</u>	<u>(107,359)</u>	<u>503,011</u>
	<u>610,370</u>	<u>(107,359)</u>	<u>503,011</u>
<b>Total</b>	<u>610,370</u>	<u>(107,359)</u>	<u>503,011</u>

The notes form part of these financial statements

## **THE GLASGOW COUNCIL ON ALCOHOL**

### **NOTES TO THE FINANCIAL STATEMENTS** **FOR THE YEAR ENDED 31 MARCH 2024**

#### **1. ACCOUNTING POLICIES**

##### **Basis of preparing the financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their account in accordance with the Financial reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Glasgow Council on Alcohol meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

##### **Going Concern**

The charitable company has reviewed its forecasts, future funding streams and expenditure including the impact of the Covid 19 pandemic on its activities. The charity has reviewed its expected income from contracted and non-contracted services and considering different scenarios and mitigating actions all as part of its consideration of going concern,

The charitable company currently has healthy free cash reserves and therefore has no requirement for additional operational funding. Also since the year end the charity has attracted additional grant funding as part of its work with vulnerable people.

After consideration of the above information, the Trustees have a reasonable expectation that the charitable company has adequate resources to continue in operation for the foreseeable future and they therefore continue to believe that the going concern basis of accounting remains appropriate in preparing the annual financial statements.

##### **Income**

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

income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

##### **Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charitable company's objectives, as well as any associated support costs. Governance costs are those costs incurred in connection with the administration of the charity and compliance with constitutional and statutory requirements.

All expenditure is inclusive of irrecoverable VAT.

##### **Government Grants**

**THE GLASGOW COUNCIL ON ALCOHOL**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**1. ACCOUNTING POLICIES - continued**

**Basis of preparing the financial statements**

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

**Interest Receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charitable company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

**Tangible Fixed Assets and Depreciation**

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

At each reporting date the charitable company assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined to be the higher of its fair value less costs to see and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Leasehold Improvements	- Over the Lease Term
Furniture & Equipment	- 8-10 Years
Computer Equipment	- 3 Years

**Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**Cash at Bank and in Hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**Liabilities and Provisions**

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charitable company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

**THE GLASGOW COUNCIL ON ALCOHOL**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**1. ACCOUNTING POLICIES - continued**

**Basis of preparing the financial statements**

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

**Financial Instruments**

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**Operating Leases**

Rentals paid under operating leases are charged to the Statement of financial activities on a straight line basis over the lease term.

**Pensions**

The charitable company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charitable company to the fund in respect of the year.

**Fund Accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charitable company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charitable company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains, and losses are allocated to the appropriate fund.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.



**THE GLASGOW COUNCIL ON ALCOHOL**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**2. CHARITABLE ACTIVITIES**

	2024	2023
	£	£
Donations	13,784	9,930
Grants	1,429,674	1,477,414
Training Income	256,851	247,201
Room Hire Income	29,596	25,279
Other	<u>75</u>	<u>20,139</u>
	<u><u>1,729,980</u></u>	<u><u>1,779,963</u></u>

Grants received, included in the above, are as follows:

	2024	2023
	£	£
Other grants	<u><u>1,429,674</u></u>	<u><u>1,477,414</u></u>

**3. INVESTMENT INCOME**

	2024	2023
	£	£
Deposit account interest	<u><u>8,692</u></u>	<u><u>5</u></u>

**4. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £
Drug & Alcohol Addiction Support	<u><u>1,814,380</u></u>

**5. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation - owned assets	<u><u>9,389</u></u>	<u><u>5,957</u></u>

**THE GLASGOW COUNCIL ON ALCOHOL**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**7. STAFF COSTS**

	2024	2023
	£	£
Wages and salaries	1,229,043	1,180,579
Social security costs	85,876	85,964
Other pension costs	<u>33,747</u>	<u>33,165</u>
	<u><u>1,348,666</u></u>	<u><u>1,299,708</u></u>

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

	2024	2023
All Employees	<u>60</u>	<u>56</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2024	2023
£60,001 - £70,000	<u>-</u>	<u>1</u>

There were no employees that received a salary in excess of £60,000 in the year (2023: 1).

During the year the senior management team who are also considered to be key management personnel, received total remuneration of £199,858 ( 2023: £186,870).

**8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Charitable activities	295,387	1,484,576	1,779,963
Investment income	<u>5</u>	<u>-</u>	<u>5</u>
<b>Total</b>	<u><u>295,392</u></u>	<u><u>1,484,576</u></u>	<u><u>1,779,968</u></u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Drug & Alcohol Addiction Support	<u>278,533</u>	<u>1,503,967</u>	<u>1,782,500</u>
<b>NET INCOME/(EXPENDITURE)</b>	16,859	(19,391)	(2,532)

**THE GLASGOW COUNCIL ON ALCOHOL**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	396,960	322,898	719,858
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>413,819</u>	<u>303,507</u>	<u>717,326</u>

**9. TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>				
At 1 April 2023	116,813	13,389	31,547	161,749
Additions	<u>-</u>	<u>14,499</u>	<u>11,880</u>	<u>26,379</u>
At 31 March 2024	<u>116,813</u>	<u>27,888</u>	<u>43,427</u>	<u>188,128</u>
<b>DEPRECIATION</b>				
At 1 April 2023	116,813	7,212	23,835	147,860
Charge for year	<u>-</u>	<u>2,196</u>	<u>7,193</u>	<u>9,389</u>
At 31 March 2024	<u>116,813</u>	<u>9,408</u>	<u>31,028</u>	<u>157,249</u>
<b>NET BOOK VALUE</b>				
At 31 March 2024	<u>-</u>	<u>18,480</u>	<u>12,399</u>	<u>30,879</u>
At 31 March 2023	<u>-</u>	<u>6,177</u>	<u>7,712</u>	<u>13,889</u>

**10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024 £	2023 £
Trade debtors	94,832	100,295
Other debtors	2,600	3,331
Prepayments and accrued income	79,494	68,897
Prepayments	<u>33,518</u>	<u>31,130</u>
	<u>210,444</u>	<u>203,653</u>

**THE GLASGOW COUNCIL ON ALCOHOL**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024	2023
	£	£
Trade creditors	16,289	28,909
Social security and other taxes	19,760	23,111
Other creditors	32,634	29,367
Accrued expenses	<u>34,033</u>	<u>29,199</u>
	<u>102,716</u>	<u>110,586</u>

**12. LEASING AGREEMENTS**

At 31 March 2024 the charitable company had commitments to make future minimum lease payments under non-controllable operating leases amounting to £362,077 (2023: £24,367).

**13. MOVEMENT IN FUNDS**

	At 1/4/23	Net movement in funds	At 31/3/24
	£	£	£
<b>Unrestricted funds</b>			
Central Services Inc Training & Diploma	413,822	12,313	426,135
<b>Restricted funds</b>			
Building Positive Pathways	7,736	(5,798)	1,938
Erasmus	24,768	(22,490)	2,278
Alcohol Brief Interventions	1,907	1,741	3,648
Elevate Partnership Projects	152,166	(35,886)	116,280
Women's Service	43,921	(5,643)	38,278
South Lanarkshire Harm Reduction Service	25,576	(15,623)	9,953
Feel Good Friday	1,951	(1,951)	-
NW Event	2,419	(2,419)	-
Robertson Trust	15,823	10,625	26,448
Wellbeing Fund	655	(654)	1
East Renfrewshire	11,100	2,684	13,784
East Dunbarton Mental Health	<u>15,482</u>	<u>(12,607)</u>	<u>2,875</u>
	<u>303,504</u>	<u>(88,021)</u>	<u>215,483</u>
<b>TOTAL FUNDS</b>	<u>717,326</u>	<u>(75,708)</u>	<u>641,618</u>

**THE GLASGOW COUNCIL ON ALCOHOL**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**13. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Central Services Inc Training & Diploma	303,561	(291,248)	12,313
<b>Restricted funds</b>			
Client Services	383,102	(383,102)	-
Criminal Justice	26,173	(26,173)	-
East Dumbartonshire	38,000	(38,000)	-
Building Positive Pathways	80,721	(86,519)	(5,798)
Erasmus	11,390	(33,880)	(22,490)
North West Recovering Communities	64,291	(64,291)	-
Alcohol Brief Interventions	80,251	(78,510)	1,741
Addiction Employability Project	200,001	(200,001)	-
Elevate Partnership Projects	104,496	(140,382)	(35,886)
Women's Service	98,957	(104,600)	(5,643)
YPADRS Service	171,213	(171,213)	-
South Lanarkshire Harm Reduction Service	91,905	(107,528)	(15,623)
Feel Good Friday	-	(1,951)	(1,951)
NW Event	-	(2,419)	(2,419)
Robertson Trust	39,999	(29,374)	10,625
Wellbeing Fund	1,613	(2,267)	(654)
East Renfrewshire	42,999	(40,315)	2,684
East Dunbarton Mental Health	-	(12,607)	(12,607)
	<u>1,435,111</u>	<u>(1,523,132)</u>	<u>(88,021)</u>
<b>TOTAL FUNDS</b>	<u>1,738,672</u>	<u>(1,814,380)</u>	<u>(75,708)</u>

**THE GLASGOW COUNCIL ON ALCOHOL**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**13. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1/4/22	Net movement in funds	At 31/3/23
	£	£	£
<b>Unrestricted funds</b>			
Central Services Inc Training & Diploma	396,960	16,862	413,822
<b>Restricted funds</b>			
Building Positive Pathways	7,736	-	7,736
Erasmus	72,520	(47,752)	24,768
Alcohol Brief Interventions	-	1,907	1,907
SACC	6,435	(6,435)	-
Elevate Partnership Projects	187,270	(35,104)	152,166
Women's Service	25,341	18,580	43,921
South Lanarkshire Harm Reduction Service	13,029	12,547	25,576
Feel Good Friday	2,567	(616)	1,951
Robina Goodlad Trust	1,500	(1,500)	-
NW Event	6,500	(4,081)	2,419
Robertson Trust	-	15,823	15,823
Wellbeing Fund	-	655	655
East Renfrewshire	-	11,100	11,100
East Dunbarton Mental Health	-	15,482	15,482
	<u>322,898</u>	<u>(19,394)</u>	<u>303,504</u>
<b>TOTAL FUNDS</b>	<u>719,858</u>	<u>(2,532)</u>	<u>717,326</u>

**THE GLASGOW COUNCIL ON ALCOHOL**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**13. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Central Services Inc Training & Diploma	295,392	(278,530)	16,862
<b>Restricted funds</b>			
Client Services	367,760	(367,760)	-
Criminal Justice	106,437	(106,437)	-
East Dumbartonshire	38,000	(38,000)	-
Building Positive Pathways	80,722	(80,722)	-
Erasmus	1,463	(49,215)	(47,752)
North West Recovering Communities	60,991	(60,991)	-
Alcohol Brief Interventions	80,000	(78,093)	1,907
SACC	-	(6,435)	(6,435)
Addiction Employability Project	200,000	(200,000)	-
Elevate Partnership Projects	103,938	(139,042)	(35,104)
Women's Service	99,687	(81,107)	18,580
YPADRS Service	171,978	(171,978)	-
South Lanarkshire Harm Reduction Service	91,904	(79,357)	12,547
Feel Good Friday	-	(616)	(616)
Robina Goodlad Trust	-	(1,500)	(1,500)
NW Event	1	(4,082)	(4,081)
Robertson Trust	40,000	(24,177)	15,823
Wellbeing Fund	1,800	(1,145)	655
Digital Project	412	(412)	-
East Renfrewshire	24,001	(12,901)	11,100
East Dunbarton Mental Health	15,482	-	15,482
	<u>1,484,576</u>	<u>(1,503,970)</u>	<u>(19,394)</u>
<b>TOTAL FUNDS</b>	<u>1,779,968</u>	<u>(1,782,500)</u>	<u>(2,532)</u>

**THE GLASGOW COUNCIL ON ALCOHOL**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**13. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/22	Net movement in funds	At 31/3/24
	£	£	£
<b>Unrestricted funds</b>			
Central Services Inc Training & Diploma	396,960	29,175	426,135
<b>Restricted funds</b>			
Building Positive Pathways	7,736	(5,798)	1,938
Erasmus	72,520	(70,242)	2,278
Alcohol Brief Interventions	-	3,648	3,648
SACC	6,435	(6,435)	-
Elevate Partnership Projects	187,270	(70,990)	116,280
Women's Service	25,341	12,937	38,278
South Lanarkshire Harm Reduction Service	13,029	(3,076)	9,953
Feel Good Friday	2,567	(2,567)	-
Robina Goodlad Trust	1,500	(1,500)	-
NW Event	6,500	(6,500)	-
Robertson Trust	-	26,448	26,448
Wellbeing Fund	-	1	1
East Renfrewshire	-	13,784	13,784
East Dunbarton Mental Health	-	2,875	2,875
	<u>322,898</u>	<u>(107,415)</u>	<u>215,483</u>
<b>TOTAL FUNDS</b>	<u>719,858</u>	<u>(78,240)</u>	<u>641,618</u>



**THE GLASGOW COUNCIL ON ALCOHOL**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**13. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Central Services Inc Training & Diploma	598,953	(569,778)	29,175
<b>Restricted funds</b>			
Client Services	750,862	(750,862)	-
Criminal Justice	132,610	(132,610)	-
East Dumbartonshire	76,000	(76,000)	-
Building Positive Pathways	161,443	(167,241)	(5,798)
Erasmus	12,853	(83,095)	(70,242)
North West Recovering Communities	125,282	(125,282)	-
Alcohol Brief Interventions	160,251	(156,603)	3,648
SACC	-	(6,435)	(6,435)
Addiction Employability Project	400,001	(400,001)	-
Elevate Partnership Projects	208,434	(279,424)	(70,990)
Women's Service	198,644	(185,707)	12,937
YPADRS Service	343,191	(343,191)	-
South Lanarkshire Harm Reduction Service	183,809	(186,885)	(3,076)
Feel Good Friday	-	(2,567)	(2,567)
Robina Goodlad Trust	-	(1,500)	(1,500)
NW Event	1	(6,501)	(6,500)
Robertson Trust	79,999	(53,551)	26,448
Wellbeing Fund	3,413	(3,412)	1
Digital Project	412	(412)	-
East Renfrewshire	67,000	(53,216)	13,784
East Dunbarton Mental Health	15,482	(12,607)	2,875
	<u>2,919,687</u>	<u>(3,027,102)</u>	<u>(107,415)</u>
<b>TOTAL FUNDS</b>	<u><u>3,518,640</u></u>	<u><u>(3,596,880)</u></u>	<u><u>(78,240)</u></u>

**14. EMPLOYEE BENEFIT OBLIGATIONS**

The company contributes to a defined contribution plan. The pension contributions payable by the company during the year amounted to £33,747 (2023: £33,165) of which £2,783 (2023: £3,169) was outstanding at the year end and is included within creditors.

**THE GLASGOW COUNCIL ON ALCOHOL**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**15. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2024.

**THE GLASGOW COUNCIL ON ALCOHOL**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2024**

	2024 £	2023 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Charitable activities</b>		
Donations	13,784	9,930
Grants	1,429,674	1,477,414
Training Income	256,851	247,201
Room Hire Income	29,596	25,279
Other	<u>75</u>	<u>20,139</u>
	1,729,980	1,779,963
<b>Investment income</b>		
Deposit account interest	<u>8,692</u>	<u>5</u>
<b>Total incoming resources</b>	1,738,672	1,779,968
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	1,229,043	1,180,579
Social security	85,876	85,964
Pensions	33,747	33,165
Rental Charges & Water Rates	122,699	103,940
Insurance	14,487	13,560
Light and heat	23,695	18,328
Telephone	16,181	15,848
Postage and stationery	11,347	8,836
Sundries	57,290	49,832
Motor & Travel	14,291	17,203
Partnership Expenses	64,542	119,375
Repairs & Renewals	61,418	62,284
Professional Fees	35,216	39,332
Education Material	4,035	4,532
Advertising	555	4,746
Bank Charges	312	548
Training	30,256	18,472
Depreciation of tangible fixed assets	<u>9,390</u>	<u>5,956</u>
	<u>1,814,380</u>	<u>1,782,500</u>
<b>Total resources expended</b>	<u>1,814,380</u>	<u>1,782,500</u>
<b>Net expenditure</b>	<u>(75,708)</u>	<u>(2,532)</u>

This page does not form part of the statutory financial statements