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**THE GLASGOW COUNCIL ON ALCOHOL**  
(A Company Limited by Guarantee)

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**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**THE GLASGOW COUNCIL ON ALCOHOL**  
**(A Company Limited by Guarantee)**

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**THE GLASGOW COUNCIL ON ALCOHOL**  
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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITABLE COMPANY, ITS TRUSTEES AND  
ADVISERS  
FOR THE YEAR ENDED 31 MARCH 2021**

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**Trustees**

Dr G Mayes, Chair  
Mr K Flett, Vice Chair  
Mr S Seabrook, Treasurer  
Mr A Chandler  
Ms H Cameron  
Mr J Wilson  
Mr I Ferguson  
Mr S McCaffrey  
Dr G Tanner

**Company registered  
number** SC097505

**Charity registered  
number** SC014501

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

**CEO** Mr G Meek

**Independent auditor** French Duncan LLP  
Chartered Accountants  
133 Finnieston Street  
Glasgow  
G3 8HB

**Bankers** Bank Of Scotland  
76 Gordon Street  
Glasgow  
G1 3RS

**Solicitors** Miller Samuel Hill Brown  
The Forsyth Building  
5 Renfield Street  
Glasgow  
G2 5EZ

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**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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The Trustees present their annual report together with the audited financial statements for the year ended 31 March 2021. The Trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), 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).

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

**Objectives and activities**

**a. POLICIES AND OBJECTIVES**

**Mission**

GCA is a voluntary organisation working to reduce the harm caused by alcohol and drug misuse through the provision of a range of high-quality advice, information, counselling, support, prevention and education and training services.

**Vision**

GCA uses its position as one of Glasgow's leading voluntary organisations tackling the misuse of alcohol and drugs to:

- Improve alcohol and drug education
- Influence the social climate to reduce harmful alcohol consumption
- Improve health and wellbeing
- Address inequalities in service provision and enable wider access to services
- Work alongside funders and other service providers in the provision of appropriate services and education.

**Values**

GCA values and respects the diversity of people and understands that:

- Health is vital to individuals, family relationships, communities and society
- Everyone has the right to live in safety
- Everyone has the right to be accepted and treated equally
- Everyone should have access to alcohol education, information and high-quality confidential services
- Services should be client centred, respectful and non-judgemental
- Staff and volunteers at GCA have a responsibility, individually and collectively, to ensure their behaviour does not result in exploitation, oppression, physical or emotional harm to others.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**Objectives and activities (continued)**

**b. ACTIVITIES UNDERTAKEN TO ACHIEVE OBJECTIVES**

GCA works with a wide range of people affected directly or indirectly by alcohol 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

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.

**c. REVIEW OF 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 Glasgow the city where those who want to find support to address their addiction issues can find that support and we have a staff and volunteer workforce who are trained and motivated to help achieve this.

**This Year:**

- **14,012** Individuals accessed GCA for support
- **17,985** Appointments offered
- **4,350** Alcohol Brief Interventions and screenings were undertaken
- **5,120** Women engaged in our women's services

It is recognised that for every individual who gets help and support for their alcohol addiction, their wider circle of support also find an improvement in their quality of life. On average, this support will impact on 11 people for each individual supported.

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**TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2021**

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**Objectives and activities (continued)**

**The services we deliver**

**Community Justice**

**Reconnecting with Options in the Community (ROC)** changed its name to **Community Justice First** to better demonstrate what the team actually do. The team provides a dedicated programme of support for people who have committed an offence and have been referred through Criminal Justice Services. Individuals do not need to have an issue around alcohol as the service delivered focuses on mentorship, one to one support and group work programme to support the individuals to address their offending behaviour and address underlying issues. It also addresses the wider needs of the individual, including access to information on health, employability, benefits, and housing.

Group work is a key element of the service incorporating more elements around topics such as gambling harms, coercive control, sexting as well as recovery focused sessions.

Through Care support with people who are coming from prison back into the community and mentoring as well for those that are already in the community but perhaps needing a little bit of support to remain there and help to reduce chances of reoffending is key to what the service does.

During 2020-2021 the service was able to provide face to face appointments as soon as restrictions lifted to allow front-line services to operate and the team were back in GCA premises from September and prior to that provided support via the telephone and online. 192 unique individuals were offered this service, with 2201 appointments carried out.

**Building Positive Pathways (BPP) Survivor Scotland**

**GCA's Wellbeing Services**

GCA is a holistic Trauma informed Alcohol and Drug support service, addressing the dual and complex issues of substance misuse and trauma and understands the multiple needs of survivors.

GCA's Wellbeing Services support survivors of trauma in the aim to help them create a recovery pathway that enhances confidence, self-esteem and decision making for healthy independent living. Building Positive Pathways (BPP) is GCA's Survivor programme, and in 2020/2021 supported 231 survivors. Participants can take part in six-month individual one to one mentoring sessions, to build on practical goals and action planning to enhance focus, structure and routine. Wellbeing Wednesday, which is an educational group programme, Feel Good Friday to enhance mental and physical health and more topical group work, such as the women's group.

GCA believes in the positive impact of embedding the trauma informed approach, to enhance focus, structure and routine, with aspirations of Glasgow becoming a trauma informed city, which aims to ensure people affected by trauma can access services that understand and respond to their needs, maximising their rights and choices at all stages of their journey.

**Alcohol Counselling, Advice and Information Service**

Over the past year, the impact of Covid19 has seen a greater demand for GCA's Alcohol Counselling, Advice and Information Services, especially due to the rise in the number of addictions, increased mental ill health and loneliness due to social isolation. It was very much welcomed in the Spring 2021, when GCA could again provide face to face support, but with a blended approach to include telephone and online/zoom counselling.

The service continues to recruit, train and support volunteers and welcomes student counselling placements; as well as supporting individuals, GCA provides support to family members, partners and anyone concerned about a loved one's alcohol use.

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**TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2021**

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**Objectives and activities (continued)**

The Counselling service offers:

- Assessment and advice
- Alcohol Brief Interventions
- Motivational Interviewing
- Cognitive Behavioural Therapy
- One-to-one counselling
- Young Persons Counselling Service
- Family support work
- Telephone counselling
- Online / zoom counselling

The service continues to grow and develop with GCA's highly skilled, dedicated volunteers and staff who work to support individuals affected by addiction issues, whilst ensuring we signpost individuals to the service that best benefits them, whether the GCA Counselling Service, Wellbeing Services, Community Justice first or Elevate.

**Multiple Risk Schools Programme**

GCA was saddened to see the end of the multiple risk prevention and education Schools programme for Glasgow, which GCA had delivered on behalf of the Glasgow City Alcohol and Drug Partnership (ADP), NHS Greater Glasgow and Clyde (NHSGG&C), as due to the COVID pandemic, the Schools were closed for most of the year and the NHSGG&C ended the contract.

**Young Persons 1-2-1 Group Work Service**

GCA has continued to deliver a Multiple Risk young person's one to one and group work service to provide opportunities for all young people to develop knowledge and skills about behaviours, risks and resilience building. This service was retendered and as GCA were unsuccessful in winning the bid, the service will cease being provided by GCA as of the end of June 2021. Our key priorities this year were to develop, implement and evaluate a person centred, multiple risk service that identifies and supports vulnerable children and young people exposed to risk taking behaviours.

**Alcohol Brief Interventions (ABIs)**

GCA aims to reduce alcohol and drug related harm and risk of harm at an individual and community wide level, through a long-term, asset-based approach to changing the culture of alcohol and drug use by supporting the delivery of Alcohol Brief Interventions (ABIs) in the wider community and primary care settings. This involves:

- Partnership working with a wide range of organisations including Drink Wise Age Well, Scottish Fire & Rescue, Glasgow Dental Hospital, Department of Work & Pensions, Police Scotland, Glasgow Life, Community Safety Glasgow and Her Majesty's Prisons.
- Developing clear referral pathways - and supporting engagement with appropriate services.
- Piloting, developing and delivering in a wide range of settings including libraries, sports centres, job centres, NHS community settings, police custody suites and train stations.
- Monitoring and evaluation - currently carried out using ABI monitoring pads / scratch cards, quarterly ABI returns for Scottish Government targets, case studies and the development of a new digital app.
- Providing ABI Training for Trainers courses, supported by a range of training materials and a new established training network.

**Women Reconnecting Programme**

Aimed at women with complex needs who are disconnected from services, made up mainly of women who are homeless and not accessing services. The overarching aim of the programme is to decrease anxiety about connecting with services and society, bridging the gap to services and connecting them with other like-minded women. This is achieved by providing a range of engagement mechanisms including, where necessary, more specific assistance with alcohol related issues.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**Objectives and activities (continued)**

The programme has a strong focus on engaging with women presenting with multiple complex needs. GCA adopts a wide range of evidenced based recovery options, with co-production and peer inclusion at the heart of the programme. The programme's strength is positive collaborative working to build honest, open relationships with participants and key partner agencies.

GCA's Women Reconnecting intervention was triggered by a combination of long-standing concerns about the need for a targeted approach, linked to multiple complex issues amongst women identified across our services and key partnerships.

GCA 'Women Reconnecting' identified 5 core outcomes for the programme:

- Increasing engagement for women to be supported to re-connect with their own health and wellbeing through self-care education and support
- Providing women with support and more specific assistance who are at risk and presenting with multiple needs, by adopting a proactive approach to responding to their needs and by referring on to appropriate services
- Providing family support (adults and children living together)
- Reducing the accessibility of alcohol consumption
- Reducing the acceptability of alcohol misuse

**Elevate Overview**

Elevate is an employability support service for people in recovery from drugs and/or alcohol. Elevate is one team that provides two distinctly different routes to employability.

1. Elevate-Glasgow PSP
2. Recovery Employability Service

**Elevate-Glasgow PSP**

Elevate-Glasgow is an Employability Public Social Partnership for individuals in recovery from problematic drug and/or alcohol misuse which involves 27 organisations. Glasgow Council on Alcohol is the lead agency supporting the partners within the PSP. Elevate is funded by Scottish Government and ERASMUS Plus.

Elevate delivers a variety of employability support services including personal development, training, work placement, social enterprise development and volunteering experiences, either directly through Elevate or through our partner organisations. The PSP has created a unique, person-centred support scheme where the PSP tailors itself around the individuals' need and aspirations, rather than following step by step guidance and have expectations of where they should be in their recovery.

Offering a person-centred approach, the Employability Support Workers 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 including poor mental health, homelessness, trauma, criminality and adverse childhood experiences. Each participant is unique, and we treat everyone as an individual with dignity and respect. Employability Support Workers work very intensively with participants and support them right the way through their journey into employment and offer ongoing support once they enter the workplace.

**Recovery Employability Service (RES)**

Elevate Partnership is a multi-agency partnership involving 16 mainly third sector organisations across the city with GCA as the Lead Partner who together deliver the Recovery Employability Service (RES) funded by NHSGG&C until March 2023. RES extends the work of Elevate by providing a bespoke, dedicated employability service to those in the Glasgow area who are in recovery whether they are in employment or not.

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**TRUSTEES' REPORT (CONTINUED)**  
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**Objectives and activities (continued)**

The team includes dedicated Employment Advisors, Individual Placement and Support (IPS) Specialists, In Work Support Advisors offering advice and guidance, careers advice, practical help and support with job search and the interview process as well as support to access training and volunteering.

**Key Achievements 2020 - 2021**

**Delivery through COVID 19**

Following Scottish Government's guidelines, the team at Elevate has been working at home since late March 2020 and providing support to our participants remotely. Support offered through the COVID 19 lockdown has included both group and one to one employability support session carried out via the telephone and online platforms. Such was the demand for the service that we quickly initiated a planner for group sessions which have included an online group each day – including regular check-ins, a training session on a topic picked in advance by the group for the next weeks, and our Elevators (our Service User Group) meeting weekly. As well as this the one-to-one session offered via telephone has been something participants have really embraced.

During the summer of 2020, when restrictions allowed, we were able to deliver a walking group where participants were able to meet up and talk which massively improved the social isolation they had reported feeling.

This online programme has been regularly adapted to fit in with the needs of the participants accessing the service. The new programme in spring 2021 included employability training sessions on topics such as completing an application form, preparing for interviews and how to job search.

**Person Centred Approach**

Elevate has always prided itself that we are an employability service that works with people in recovery as opposed to a recovery service that does employability. This is key to our person centred support as we treat people as individuals first and foremost. It is about treating people with compassion and giving them hope.

The support Elevate offers is very person centred which means that every participant's journey is unique. The team do not jump in and start getting someone a CV if they are worried about their debt and where they are going to sleep tonight. They work with people as opposed to doing things to people to help them achieve their goals. This can mean supporting someone to get back access to their children through social work, finding suitable housing or attending a DWP appointment with someone for moral support.

Each of the participants is unique and the team treat everyone as an individual with dignity and respect. Kindness and compassion is key. Being flexible is absolutely vital to being person centred – flexible to the individual but also flexible to circumstance.

**Service User Group**

The listening to the voice of the individual has always been at the heart of everything Elevate does. This has taken a variety of different formats since Elevate's inception including Conversation Café, Listening Groups and feedback sessions. This was formalised with the formation of Elevate's Service User Group in 2019 called Elevators who meet monthly. This group includes key stakeholders, current participants of Elevate and some graduates of Elevate who are now in employment and is usually around 20 people. The Elevators have their own action plan.

This group as continued to meet virtually throughout the last year and have been involved in the design and planning of our online delivery programmes as well as the redesign of our website.

This group attends the Elevate Operational Group and plays a fully integrated key role.

GCA offices have been open since August 2020 providing front-line services and Elevate has been able to access this to provide emergency appointments to people in crisis.

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**TRUSTEES' REPORT (CONTINUED)**  
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**Objectives and activities (continued)**

**LGBTQI+ and Substance Use Working Group**

Through extensive consultation with participants and the wider community, Elevate is aware that there is a gap in service provision for the LGBTQI+ community. Elevate has been very excited to get involved in this new working group in Glasgow and is actively engaging in this group to improve the services offered to all participants.

Research has shown that substance use and addiction is a significant problem in the LGBTQI+ community. Those who identify as LGBTQI+ are at a greater risk for substance use and mental health issues compared to those who identify as heterosexual. More than twice as many LGBTQI+ adults compared to heterosexual adults reported using drugs in the past year according to research. Those who identified as LGBTQI+ were nearly twice as likely to have had an alcohol or drug problem in the past year. Additionally, LGBTQI+ individuals are much more likely than heterosexual individuals to have depression, anxiety or other emotional or behavioural problems and to think about or attempt suicide, all of which increase the risk of substance use. According to Stonewall nearly half of trans people under 26 said they had attempted suicide, and 30% said they had done so in the past year, while 59% said they had at least considered doing so.

A recent Glasgow Caledonia Study "The Social Context of LGBT People's Drinking in Scotland" has found that there were perceived to be a range of barriers for LGBT+ people who needed to access addiction support services. These included service providers assuming that all patients were heterosexual, and the perception that addiction services and peer support groups would not provide a safe or welcoming space for LGBT+ people.

**External Evaluation of Elevate-Glasgow PSP**

Through PCS, Elevate awarded Iconic Consultancy the contract to conduct an intensive, independent three-year evaluation of the project.

Year Three Report was produced by Iconic Consultancy in May 2020 and is the final report.

Here are some of their key findings: -

- Elevate-Glasgow PSP fulfilled its aim to "increase employability opportunities for individuals in recovery, reduce the number of adults in recovery who are unemployed, and to make a positive impact on the health and wellbeing of Glasgow City's local people and communities".
- Delivery was highly rated noting the immense value of providing truly person-centred support
  - o 649 participants supported with 142 gaining employment = 22% conversion rate into work
  - o Softer outcomes including improvements in self-confidence, mental health, relationships, skills & abilities
- Value for money was highlighted as a key success
- Strategic aspects were highlighted as a key success of Elevate
  - o Broad, committed & successful partnership
  - o Good communication & trust
  - o Strong & inclusive leadership from GCA
  - o Learning embedded – evaluation, service user involvement, & Erasmus Plus Programme

Sustainability was highlighted as a key success for Elevate and its funders. In December 2019, NHSGG&C tendered for an employability service for people recovering from problematic alcohol and drug misuse and the contract was subsequently awarded to a joint bid involving 17 of Elevate's partner organisations. Elevate is the only Strategic PSP that the public sector partner has sustained by commissioning the current provider/consortium via a competitive tendering process. By doing so, NHSGG&C has completed all 4 stages of a PSP Model and demonstrated a commitment to improve the employability of people in recovery in Glasgow City.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**Objectives and activities (continued)**

**Training Department**

The GCA training department has remained very busy over the course of the year with a number of new courses delivered, as well as the key COSCA programmes. These included;

- COSCA group work
- COSCA Counselling Skills modules 1-4
- COSCA Practice Supervision
- Child Protection
- ABIs training for trainers
- Vulnerable adults
- Motivational Interviewing
- Quality Assurance Training
- Trauma Informed skilled practice
- Training for Trainers - Substance Misuse and Trauma
- Trauma Informed Awareness

**Integrated Diploma in Counselling and Psychotherapy**

The integrated diploma has continued to grow and develop. It now has an SQF rating from the UWS and is rated at 10. This is a fantastic achievement from the training team and commitment from GCA to ensure there is a quality programme for training new counsellors. This feeds into our student placement goals to give quality placements for counsellors and PHD students in Psychology and Counselling. This course is progressing well and has very positive evaluations. We look forward to gaining full validation by the end of 2021.

**Financial review**

**a. 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.

The organisation has considered the Covid 19 pandemic and is satisfied that they have adequate resources with which to manage the pandemic on an ongoing basis.

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

**b. RESERVES POLICY**

At 31st March 2021 the reserves held by the charity amounted to £624,944. Of this total some £244,406 was held as restricted funds to be used in accordance with specific instructions imposed by donors.

The balance of £380,538 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 in order to meet the charity's administration expenses. The trustees consider the current level of general reserves sufficient for the charity's purposes.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**c. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES**

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:

- 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
- BREXIT

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 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
- Risk assessment on BREXIT was undertaken and noted that European funding may end. The UK government has stated they will honour any funding currently underway
- Covid Risk review was undertaken to mitigate issues surrounding the operation of the organisation over the Covid outbreak. Full reassessment of costs and possible redundancies were highlighted as a cost saving measure should the organisation lose funding. The organisation was able to remote work from the outset of the pandemic, and due to having front line services this required GCA to commence return to work for those departments. This was done and full PPE was implemented within the office environment.

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

**d. FINANCIAL REVIEW**

For the year to 31st March 2021 the charity had a surplus of £63,011 (2020: deficit £40,003). This surplus being made up of an increase in restricted funds of £71,194, depreciation of £4,886 and a small operational deficit of £3,297.

As previously mentioned, 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.

**Structure, governance and management**

**a. CONSTITUTION**

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.

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**TRUSTEES' REPORT (CONTINUED)**  
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**Structure, governance and management (continued)**

**b. METHOD OF APPOINTMENT OR ELECTION OF 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 three years after which they can put themselves forward to be considered for re-election at the next Annual General Meeting.

**c. ORGANISATIONAL STRUCTURE, DECISION MAKING AND GOVERNANCE**

**Organisational Structure and Decision Making**

GCA has a Board of Directors of up to twelve persons who meet up at least quarterly 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 Trustees, who are also Directors for the purpose of company law, and who served during the year were:

- Dr G Mayes, Chair
- Mr K Flett, Vice Chair
- Mr S Seabrook, Treasurer
- Mr A Chandler
- Ms H Cameron
- Mr J Wilson
- Mr R McLung (resigned 1 December 2020)
- Mr I Ferguson
- Mr S McCaffrey
- Dr G Tanner

The Sub Committees in operation during the year were; **People, Quality Assurance, 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 Operations, Finance Manager and an HR Manager.

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

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**Structure, governance and management (continued)**

**d. POLICIES ADOPTED FOR THE INDUCTION AND TRAINING OF 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 2020 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 with staff and visits to operational sites.

**e. PAY POLICY FOR KEY MANAGEMENT PERSONNEL**

Each member of the senior management team is on the GCA salary scale. Salaries are reviewed annually by the Finance sub committee and ratified by the full Board of Directors in April each year.

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**TRUSTEES' REPORT (CONTINUED)  
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**Structure, governance and management (continued)**

**f. RELATED PARTY RELATIONSHIPS**

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
- Partnership for Action on Drugs (PADs) quality group
- PADS (Partnership on Action for Drugs in Scotland)
- VSDAA (Voluntary Sector Drug and Alcohol Agencies)
- Cross party Group on Health inequalities
- Cross party Group on Alcohol and Tobacco
- Transitional Working Group Criminal Justice Scotland
- 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

**Plans for future periods**

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 2021-2022 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.

**Safeguarding - Keeping vulnerable beneficiaries, volunteers and staff safe**

The CEO undertook a review of policies and procedures which cover GCA and our work with volunteers, staff and the communities in which we serve.

The following policies cover the GCA in its activities and satisfy the OSCR guidance;

- Child Protection
- Adult Protection
- Whistleblowing
- Recruitment
- Grievance
- Equal opportunities
- Disclosure and recruitment of offenders
- Complaints
- GDPR

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**THE GLASGOW COUNCIL ON ALCOHOL**  
**(A Company Limited by Guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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Within our GCA staff handbook issued to all staff, there is a section titled 'Equality, Diversity and Inclusion' which they are required to verify they have received and understood the handbook and will adhere to GCA policy and procedure.

GCA appointed child protection officers and vulnerable adults officer and depute officer. There is a system within the Database to register any accidents, notable incidents or near misses and this automatically emails the CEO and Depute CEO to notify of these and any follow up actions.

**Statement of Trustees' responsibilities**

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

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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.

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**THE GLASGOW COUNCIL ON ALCOHOL**  
**(A Company Limited by Guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**Disclosure of information to the auditor**

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 auditor is 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 relevant audit information and to establish that the charitable company's auditor is aware of that information.

**Auditor**

The auditor, French Duncan LLP, 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 sub group.

Approved by order of the members of the board of Trustees and signed on their behalf by:

**Dr G Mayes, Chair**

Date:

*G Mayes*  
30.11.2021

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**THE GLASGOW COUNCIL ON ALCOHOL**  
**(A Company Limited by Guarantee)**

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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE GLASGOW COUNCIL ON ALCOHOL**

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**Opinion**

We have audited the financial statements of The Glasgow Council On Alcohol (the 'charitable company') for the year ended 31 March 2021 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 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 Auditor's 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 United Kingdom, including the Financial Reporting Council'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.

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**THE GLASGOW COUNCIL ON ALCOHOL**  
**(A Company Limited by Guarantee)**

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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE GLASGOW COUNCIL ON ALCOHOL**  
**(CONTINUED)**

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**Other information**

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

We have nothing to report in this regard.

**Opinion 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 Trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' report has been prepared in accordance with applicable legal requirements.

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

In the light of our 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 Trustees' report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) require 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 prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a Strategic report.

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**THE GLASGOW COUNCIL ON ALCOHOL**  
**(A Company Limited by Guarantee)**

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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE GLASGOW COUNCIL ON ALCOHOL**  
**(CONTINUED)**

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**Responsibilities of trustees**

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

**Auditor's responsibilities for the audit of the financial statements**

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 and relevant regulations made or having effect thereunder.

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

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

**The extent to which the audit was considered capable of detecting irregularities including fraud**

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charitable company through discussions with directors and other management, and from our charity sector knowledge;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charitable company, including the Companies Act 2006 and the Charities and Trustee Investment (Scotland) Act 2005, taxation legislation and data protection, anti-bribery, employment, and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal invoices; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

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**THE GLASGOW COUNCIL ON ALCOHOL**  
**(A Company Limited by Guarantee)**

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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE GLASGOW COUNCIL ON ALCOHOL**  
**(CONTINUED)**

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We assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed high level analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims
- inspecting any legal invoices; and
- reviewing correspondence with HMRC.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance.

Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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 Auditor's report.

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**THE GLASGOW COUNCIL ON ALCOHOL**  
**(A Company Limited by Guarantee)**

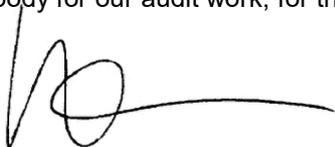
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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE GLASGOW COUNCIL ON ALCOHOL**  
**(CONTINUED)**

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**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 Trustees those matters we are required to state to them in an Auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company, its members, as a body, and its trustees, as a body for our audit work, for this report, or for the opinions we have formed.



**Antony J Sinclair (Senior statutory auditor)**

for and on behalf of  
**French Duncan LLP**

Chartered Accountants  
Statutory Auditor

133 Finnieston Street  
Glasgow  
G3 8HB

Date: 1 December 2021

French Duncan LLP are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

**THE GLASGOW COUNCIL ON ALCOHOL**  
(A Company Limited by Guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2021**

	Note	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
<b>Income from:</b>					
Donations and legacies	4	-	6,260	6,260	19,810
Charitable activities	5	1,396,846	163,197	1,560,043	1,361,346
Investments	7	-	2,318	2,318	161
		<u>1,396,846</u>	<u>171,775</u>	<u>1,568,621</u>	<u>1,381,317</u>
<b>Total income</b>					
<b>Expenditure on:</b>					
Charitable activities	8	1,325,652	179,958	1,505,610	1,421,320
		<u>1,325,652</u>	<u>179,958</u>	<u>1,505,610</u>	<u>1,421,320</u>
<b>Total expenditure</b>					
		<u>71,194</u>	<u>(8,183)</u>	<u>63,011</u>	<u>(40,003)</u>
<b>Net movement in funds</b>					
<b>Reconciliation of funds:</b>					
Total funds brought forward		173,212	388,721	561,933	601,936
Net movement in funds		71,194	(8,183)	63,011	(40,003)
		<u>244,406</u>	<u>380,538</u>	<u>624,944</u>	<u>561,933</u>
<b>Total funds carried forward</b>					

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

The notes on pages 24 to 39 form part of these financial statements.

**THE GLASGOW COUNCIL ON ALCOHOL**  
**(A Company Limited by Guarantee)**  
**REGISTERED NUMBER: SC097505**

**BALANCE SHEET**  
**AS AT 31 MARCH 2021**

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	15	9,308	14,194
<b>Current assets</b>			
Debtors	16	198,839	71,393
Cash at bank and in hand		492,228	524,638
		<u>691,067</u>	<u>596,031</u>
Creditors: amounts falling due within one year	17	(75,431)	(48,292)
<b>Net current assets</b>		<b>615,636</b>	<b>547,739</b>
<b>Total net assets</b>		<b>624,944</b>	<b>561,933</b>
<b>Charity funds</b>			
Restricted funds	19	244,406	173,212
Unrestricted funds	19	380,538	388,721
<b>Total funds</b>		<b>624,944</b>	<b>561,933</b>

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Dr G Mayes, Chair

Date:

*G Mayes*  
30.11.2021

The notes on pages 24 to 39 form part of these financial statements.

**THE GLASGOW COUNCIL ON ALCOHOL**  
(A Company Limited by Guarantee)

**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

	Note	2021 £	2020 £
<b>Cash flows from operating activities</b>			
Net cash used in operating activities	22	(34,728)	(97,980)
<b>Cash flows from investing activities</b>			
Dividends, interests and rents from investments		2,318	161
Purchase of tangible fixed assets		-	(7,222)
<b>Net cash provided by/(used in) investing activities</b>		<b>2,318</b>	<b>(7,061)</b>
<b>Cash flows from financing activities</b>			
<b>Net cash provided by financing activities</b>		<b>-</b>	<b>-</b>
<b>Change in cash and cash equivalents in the year</b>		<b>(32,410)</b>	<b>(105,041)</b>
Cash and cash equivalents at the beginning of the year		524,638	629,679
<b>Cash and cash equivalents at the end of the year</b>	23	<b>492,228</b>	<b>524,638</b>

The notes on pages 24 to 39 form part of these financial statements

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**THE GLASGOW COUNCIL ON ALCOHOL**  
**(A Company Limited by Guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**1. General information**

The company is a company limited by guarantee, incorporated in the United Kingdom and registered in Scotland (company number SC097505). It is also a recognised Scottish charity (registered number SC014501). Details of the registered office can be found on page 1. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £5 per member of the company.

**2. Accounting policies**

**2.1 Basis of preparation of 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 accounts 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.

**2.2 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 considered 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.

**2.3 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.

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**THE GLASGOW COUNCIL ON ALCOHOL**  
**(A Company Limited by Guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**2. Accounting policies (continued)**

**2.4 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 are allocated directly to that activity. Shared costs which contribute to more than one 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.

**2.5 Government grants**

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.

**2.6 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.

**2.7 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 sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

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**THE GLASGOW COUNCIL ON ALCOHOL**  
**(A Company Limited by Guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**2. Accounting policies (continued)**

**2.7 Tangible fixed assets and depreciation (continued)**

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

**2.8 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.

**2.9 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.

**2.10 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.

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.

**2.11 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.

**2.12 Operating leases**

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

**2.13 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.

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**THE GLASGOW COUNCIL ON ALCOHOL**  
**(A Company Limited by Guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**2. Accounting policies (continued)**

**2.14 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.

**3. Critical accounting estimates and areas of judgement**

The preparation of the financial statements requires the use of certain critical accounting estimates. It also requires the Directors to exercise judgement in applying Glasgow Council on Alcohol's accounting policies. The Directors have reviewed these and concluded there are no areas requiring a higher degree of judgement, or complexity, and no areas where assumptions or estimates are most significant to the financial statements.

**4. Income from donations and legacies**

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>	<i>Total funds 2020 £</i>
Donations	6,260	<b>6,260</b>	19,810
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<i>Total 2020</i>	19,810	19,810	
	<hr/> <hr/>	<hr/> <hr/>	

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**THE GLASGOW COUNCIL ON ALCOHOL**  
**(A Company Limited by Guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**5. Income from charitable activities**

	<b>Restricted funds 2021 £</b>	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>	<i>Total funds 2020 £</i>
Grant income	1,396,846	-	<b>1,396,846</b>	1,291,540
Training income	-	139,217	<b>139,217</b>	53,425
Room Hire Income	-	23,980	<b>23,980</b>	16,381
	<u>1,396,846</u>	<u>163,197</u>	<u><b>1,560,043</b></u>	<u>1,361,346</u>
<i>Total 2020</i>	<u>1,291,540</u>	<u>69,806</u>	<u>1,361,346</u>	

**THE GLASGOW COUNCIL ON ALCOHOL**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**6. GRANT INCOME BY FUNDER**

	<b>Restricted funds 2021 £</b>	<b>Total funds 2021 £</b>	<i>Total funds 2020 £</i>
GCC - Core Services	327,114	<b>327,114</b>	319,418
NHS - Multiple Risk	240,000	<b>240,000</b>	240,000
NHS - Addictions Employability Project	200,000	<b>200,000</b>	-
GCC - NW Recovery Initiative	110,849	<b>110,849</b>	135,798
GCC - Alcohol and Justice	106,437	<b>106,437</b>	106,437
Scottish Government - Elevate PSP	100,000	<b>100,000</b>	100,000
Scottish Government - Survivor Scotland	85,888	<b>85,888</b>	44,000
NHS - Alcohol Brief Initiative	72,840	<b>72,840</b>	80,000
Covid-19 Grants	44,850	<b>44,850</b>	-
Erasmus	41,956	<b>41,956</b>	77,759
East Dunbartonshire Council	38,000	<b>38,000</b>	38,000
SACC	11,740	<b>11,740</b>	11,680
LGBT Ripple Project	3,500	<b>3,500</b>	4,966
N.W. Special Initiatives	2,320	<b>2,320</b>	16,800
Community Jobs Monies	11,352	<b>11,352</b>	-
NHS - Elevate PSP	-	-	82,500
Befriending Project	-	-	24,950
NHS Admin Project	-	-	8,232
Peer Support	-	-	1,000
	<u>1,396,846</u>	<u><b>1,396,846</b></u>	<u>1,291,540</u>
<i>Total 2020</i>	<u>1,291,540</u>	<u>1,291,540</u>	

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**7. Investment income**

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>	<i>Total funds 2020 £</i>
Bank Interest Received	2,318	<b>2,318</b>	161
<i>Total 2020</i>	<u>161</u>	<u>161</u>	

**8. Analysis of expenditure on charitable activities**

**Summary by fund type**

	<b>Restricted funds 2021 £</b>	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>	<i>Total funds 2020 £</i>
Direct and support costs	1,325,652	179,958	<b>1,505,610</b>	1,421,320
<i>Total 2020</i>	<u>1,311,360</u>	<u>109,960</u>	<u>1,421,320</u>	

**9. Analysis of expenditure by activities**

	<b>Activities undertaken directly 2021 £</b>	<b>Support costs 2021 £</b>	<b>Total funds 2021 £</b>	<i>Total funds 2020 £</i>
Client counselling services for individuals, families and local communities including training and volunteering	689,213	120,806	<b>810,019</b>	707,817
Prevention & education & work group	364,205	61,883	<b>426,088</b>	437,767
Employability programmes	229,310	40,193	<b>269,503</b>	275,736
	<u>1,282,728</u>	<u>222,882</u>	<u><b>1,505,610</b></u>	<u>1,421,320</u>
<i>Total 2020</i>	<u>1,217,966</u>	<u>203,354</u>	<u>1,421,320</u>	

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**10. Analysis of direct costs**

	<b>Activities 2021 £</b>	<b>Total funds 2021 £</b>	<i>Total funds 2020 £</i>
Staff costs	969,405	<b>969,405</b>	806,905
Depreciation	4,885	<b>4,885</b>	3,835
Rent, rates and insurance	97,100	<b>97,100</b>	110,906
Motor and travel	2,846	<b>2,846</b>	17,148
Heat, light and cleaning	7,840	<b>7,840</b>	12,956
Repairs and renewals	828	<b>828</b>	5,892
Telephone and postage	18,488	<b>18,488</b>	9,415
Printing, stationery and duplicating	9,624	<b>9,624</b>	10,586
Computer costs	35,634	<b>35,634</b>	13,488
Partnership expenses	76,197	<b>76,197</b>	130,991
Recruitment	3,900	<b>3,900</b>	5,850
Bank charges	510	<b>510</b>	413
Professional fees	42,929	<b>42,929</b>	44,385
Education materials	4,061	<b>4,061</b>	22,808
Evaluation	2,675	<b>2,675</b>	2,620
Training	5,806	<b>5,806</b>	19,768
	<u>1,282,728</u>	<u><b>1,282,728</b></u>	<u>1,217,966</u>
<i>Total 2020</i>	<u>1,217,966</u>	<u>1,217,966</u>	

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**11. Analysis of support costs**

	<b>Activities 2021 £</b>	<b>Total funds 2021 £</b>	<i>Total funds 2020 £</i>
Staff costs	169,551	<b>169,551</b>	165,935
Establishment costs	42,743	<b>42,743</b>	28,920
Governance costs	10,588	<b>10,588</b>	8,499
	<u>222,882</u>	<u><b>222,882</b></u>	<u>203,354</u>
<i>Total 2020</i>	<u>203,354</u>	<u>203,354</u>	

**12. Auditor's remuneration**

	<b>2021 £</b>	<i>2020 £</i>
Fees payable to the charitable company's auditor for the audit of the charitable company's annual accounts	<u><b>6,600</b></u>	<u>5,400</u>

**13. Staff costs**

	<b>2021 £</b>	<i>2020 £</i>
Wages and salaries	<b>1,041,793</b>	888,179
Social security costs	<b>74,894</b>	63,780
Contribution to defined contribution pension schemes	<b>27,357</b>	24,130
	<u><b>1,144,044</b></u>	<u>976,089</u>

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

	<b>2021 No.</b>	<i>2020 No.</i>
	<u><b>58</b></u>	<u>56</u>

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**13. Staff costs (continued)**

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

During the year the senior management team, who are also considered to be the key management personnel, received total remuneration of £ 165,261 (2020 - £132,367).

**14. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 31 March 2021, no Trustee expenses have been incurred (2020 - £NIL).

**15. Tangible fixed assets**

	Long-term leasehold property £	Fixtures and fittings £	Computer equipment £	Total £
<b>Cost or valuation</b>				
At 1 April 2020	116,814	65,310	73,281	255,405
At 31 March 2021	116,814	65,310	73,281	255,405
<b>Depreciation</b>				
At 1 April 2020	116,814	58,969	65,428	241,211
Charge for the year	-	1,012	3,874	4,886
At 31 March 2021	116,814	59,981	69,302	246,097
<b>Net book value</b>				
At 31 March 2021	-	5,329	3,979	9,308
At 31 March 2020	-	6,341	7,853	14,194

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**16. Debtors**

	2021 £	2020 £
<b>Due within one year</b>		
Trade debtors	147,276	51,860
Other debtors	905	-
Prepayments and accrued income	50,658	19,533
	<b>198,839</b>	<b>71,393</b>
	<b>198,839</b>	<b>71,393</b>

**17. Creditors: Amounts falling due within one year**

	2021 £	2020 £
Trade creditors	10,623	2,924
Other taxation and social security	15,633	14,664
Other creditors	49,175	30,704
	<b>75,431</b>	<b>48,292</b>
	<b>75,431</b>	<b>48,292</b>

**18. Financial instruments**

	2021 £	2020 £
<b>Financial assets</b>		
Financial assets measured at amortised cost	640,409	576,498
	<b>640,409</b>	<b>576,498</b>
<b>Financial liabilities</b>		
Financial liabilities measured at amortised cost	59,798	33,629
	<b>59,798</b>	<b>33,629</b>

Financial assets measured at amortised cost comprise cash at bank and in hand and debtors (excluding prepayments)

Financial liabilities measured at amortised cost comprise trade creditors, other creditors and accruals (excluding deferred income and social security and other taxes)

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**NOTES TO THE FINANCIAL STATEMENTS**  
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**19. Statement of funds**

**Statement of funds - current year**

	Balance at 1 April 2020 £	Income £	Expenditure £	Balance at 31 March 2021 £
<b>Unrestricted funds</b>				
General Funds - all funds	388,721	171,775	(179,958)	380,538
<b>Restricted funds</b>				
Client Services	-	327,114	(327,114)	-
Criminal Justice	-	106,437	(106,437)	-
East Dunbartonshire	-	38,000	(38,000)	-
NW Special Initiatives	2,850	2,320	(5,170)	-
Building Positive Pathways	-	85,888	(77,239)	8,649
NHS Elevate	31,545	-	(4,067)	27,478
Erasmus	31,633	41,956	(3,982)	69,607
Scottish Government Elevate	94,087	100,000	(62,353)	131,734
NW Recovering Communities	-	110,849	(110,849)	-
Alcohol Brief Interventions	3,091	72,840	(75,931)	-
Multiple Risk Schools & 1-1 Project	3,883	240,000	(243,883)	-
SACC	3,208	11,740	(12,005)	2,943
Community Jobs Monies	-	11,352	(11,352)	-
LGBT Ripple Project	2,915	3,500	(2,821)	3,594
Addictions Employability Project	-	200,000	(200,000)	-
Covid-19 Grants	-	44,850	(44,449)	401
	173,212	1,396,846	(1,325,652)	244,406
<b>Total of funds</b>	<b>561,933</b>	<b>1,568,621</b>	<b>(1,505,610)</b>	<b>624,944</b>

Restricted funds carried forward predominantly relate to Scottish Government, Elevate and Erasmus. These balances have been carried forward to fund salary costs and various other workstreams.

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**19. Statement of funds (continued)**

**Statement of funds - prior year**

	<i>Balance at 1 April 2019</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 31 March 2020</i>
	£	£	£	£
<b>Unrestricted funds</b>				
General Funds - all funds	408,904	89,777	(109,960)	388,721
<b>Restricted funds</b>				
Client Services	-	319,417	(319,417)	-
Criminal Justice	-	106,437	(106,437)	-
East Dunbartonshire	-	38,000	(38,000)	-
Peer Support	-	1,000	(1,000)	-
NW Special Initiatives	3,050	16,800	(17,000)	2,850
Building Positive Pathways	284	44,000	(44,284)	-
NHS Elevate	41,651	82,500	(92,606)	31,545
Erasmus	11,488	77,760	(57,615)	31,633
Scottish Government Elevate	92,500	100,000	(98,413)	94,087
NW Recovering Communities	-	135,798	(135,798)	-
Alcohol Brief Interventions	200	80,000	(77,109)	3,091
Multiple Risk Schools & 1-1 Project	382	240,000	(236,499)	3,883
Training & Education	30,899	-	(30,899)	-
NHS Admin Project	7,047	8,230	(15,277)	-
SACC	5,294	11,680	(13,766)	3,208
Drumchapel Life Project	237	-	(237)	-
Community Jobs Monies	-	24,950	(24,950)	-
LGBT Ripple Project	-	4,968	(2,053)	2,915
	<u>193,032</u>	<u>1,291,540</u>	<u>(1,311,360)</u>	<u>173,212</u>
<b>Total of funds</b>	<u><u>601,936</u></u>	<u><u>1,381,317</u></u>	<u><u>(1,421,320)</u></u>	<u><u>561,933</u></u>

**THE GLASGOW COUNCIL ON ALCOHOL**  
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**20. Summary of funds**

**Summary of funds - current year**

	<b>Balance at 1 April 2020 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Balance at 31 March 2021 £</b>
General funds	388,721	171,775	(179,958)	380,538
Restricted funds	173,212	1,396,846	(1,325,652)	244,406
	<u>561,933</u>	<u>1,568,621</u>	<u>(1,505,610)</u>	<u>624,944</u>

**Summary of funds - prior year**

	<i>Balance at 1 April 2019 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 March 2020 £</i>
General funds	408,904	89,777	(109,960)	388,721
Restricted funds	193,032	1,291,540	(1,311,360)	173,212
	<u>601,936</u>	<u>1,381,317</u>	<u>(1,421,320)</u>	<u>561,933</u>

**21. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	<b>Restricted funds 2021 £</b>	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>
Tangible fixed assets	-	9,308	9,308
Current assets	244,406	446,661	691,067
Creditors due within one year	-	(75,431)	(75,431)
<b>Total</b>	<u>244,406</u>	<u>380,538</u>	<u>624,944</u>

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**21. Analysis of net assets between funds (continued)**

**Analysis of net assets between funds - prior year**

	<i>Restricted funds 2020 £</i>	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Tangible fixed assets	-	14,194	14,194
Current assets	173,212	422,819	596,031
Creditors due within one year	-	(48,292)	(48,292)
<b>Total</b>	<u>173,212</u>	<u>388,721</u>	<u>561,933</u>

**22. Reconciliation of net movement in funds to net cash flow from operating activities**

	<b>2021 £</b>	<b>2020 £</b>
Net income/expenditure for the year (as per Statement of Financial Activities)	<b>63,011</b>	<b>(40,003)</b>
<b>Adjustments for:</b>		
Depreciation charges	<b>4,886</b>	<b>3,834</b>
Dividends, interests and rents from investments	<b>(2,318)</b>	<b>(161)</b>
Increase in debtors	<b>(127,446)</b>	<b>(22,462)</b>
Increase/(Decrease) in creditors	<b>27,139</b>	<b>(39,188)</b>
<b>Net cash used in operating activities</b>	<b><u>(34,728)</u></b>	<b><u>(97,980)</u></b>

**23. Analysis of cash and cash equivalents**

	<b>2021 £</b>	<b>2020 £</b>
Bank balances and cash in hand	<b>492,228</b>	<b>324,638</b>
Notice deposits (less than 3 months)	-	<b>200,000</b>
<b>Total cash and cash equivalents</b>	<b><u>492,228</u></b>	<b><u>524,638</u></b>

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**NOTES TO THE FINANCIAL STATEMENTS**  
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**24. Analysis of changes in net debt**

	At 1 April 2020	Cash flows £	At 31 March 2021 £
Cash at bank and in hand	£ <b>524,638</b>	<b>(32,410)</b>	<b>492,228</b>

**25. Pension commitments**

The company contributes to a defined contribution plan. The pension contributions payable by the company during the year amounted to £27,357 (2020: £24,130) of which £4,543 (2020: £4,499) was outstanding at the year end and is included within creditors.

**26. Operating lease commitments**

At 31 March 2021 the charitable company had commitments to make future minimum lease payments under non-controllable operating leases amounting to £170,567 (2020: £243,667).

**27. Related party transactions**

There were no related party transactions during the year.