Charity registration number SC013582 (Scotland)

Company registration number SC094162 (Scotland)

Alcohol & Drugs Action

Annual report and financial statements

for the year ended 31 March 2026

Alcohol & Drugs Action

Legal and administrative information

Directors	Elaine Mottram	
	Mark Whittington	
	Alan Chalmers	
	Julie Fletcher	
	Scott MacPherson	
	Callum Brown	
	Victoria Grover	(Appointed 7 July 2026)
	Gary Mortimer	(Appointed 23 September 2025)
	Emma Sharp	(Appointed 23 June 2026)
Chief Executive	Fraser Hoggan	
Charity number (Scotland)	SC013582	
Company number	SC094162	
Registered office	7 Hadden Street Aberdeen AB11 6NU	
Auditor	Henderson Loggie LLP Level 5 The Stamp Office 10-14 Waterloo Place Edinburgh EH1 3EG	
Bankers	Bank of Scotland 48 Upperkirkgate Aberdeen AB10 1BA	
Solicitors	Blackadders LLP 6 Bon Accord Square Aberdeen AB11 6XU	
	Just Employment Law 6 Eagle Street Glasgow G4 9XA	

Alcohol & Drugs Action

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Alcohol & Drugs Action

Directors' report

for the year ended 31 March 2026

The directors present their annual report and financial statements for the year ended 31 March 2026.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charitable company's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)".

Objectives and activities

The company's objectives are to relieve the needs of persons affected by problems relating to drug and alcohol use and in furtherance of this to:

i) develop and provide a city centre counselling and advice centre for drug and alcohol users, their friends and relatives in the city of Aberdeen and elsewhere.

ii) develop an information resource in the field of drug and alcohol use.

iii) develop training for professionals and volunteers in conjunction with agencies seeking to support drug users and their families.

iv) provide a consultative service to community projects, residential establishments, professionals and volunteers.

v) co-operate in the development of a common approach to the problem of drug use through liaison with relevant bodies.

vi) facilitate the development of community responses through the promotion of local awareness of alcohol and drug use.

Our operational delivery plan

ADA's strategy has been devised with a long-term view covering the next ten years. Clearly context and circumstance can change rapidly and nowhere less so than in the field of substance use. ADA recognises the need for flexibility and to be able to react to changes out with its control. To that end, our Operational Delivery Plan focuses on delivering on the short to medium term as well as longer term strategic objectives. It will deliver in a Specific, Measurable, Achievable, Realistic and Timebound (SMART) framework in line with the timelines of its current contracts, local planning priorities and national strategy. Progress towards each of the key Strategic Outcomes identified will be assessed by the Delivery Plan. The board has approved a strategy document which is available from our website.

ADA has been operating for almost 40 years and will celebrate its 40th anniversary before the end of calendar 2026. Over this time, it has made a significant contribution to the development and delivery of services to substance users, their friends, and families in the Grampian area. This includes those affected by illicit drugs, over the counter prescribed medication, alcohol, and the increasingly widely available range of drugs that are sold via the internet. In addition to the delivery of direct services locally the organisation has expertise that means we are also regularly invited to contribute to national working groups and present at conferences.

Staffing

The multi-disciplinary staff team has a wide range of skills and expertise requisite to the delivery of services provided and effectively meet the complex needs of service users. This includes social work, nursing, mental health, community learning, counselling and lived experience. Following on from the 2024 wellbeing study mentioned last year, we have now repeated the survey of staff and are seeking to learn from this and implement changes where appropriate alongside the ADA Staff-Side Representatives group. As well as our main base in Hadden Street, Aberdeen, we continue to use additional space at Lime Reserve Property (Ocean Spirit House) in the city. This was previously named Waterloo Quay. The purpose of the let is to allow for the expansion of Recovery Services (Group work) and new Project activities such as the 'Residential Rehabilitation Support Project' (RRSP), alongside more staff office space, interview space, and allowing access for all ADA Staff to other amenities available on-site such as Conference Meeting area, Gym and Café. ADA now also has interview space within the City's Health Village campus. In Aberdeenshire we operate from multi-agency delivery hubs in Banff, Fraserburgh, Inverurie and Peterhead.

Activities

The two main contracts for Aberdeen and Aberdeenshire were awarded to ADA in 2023 and run until 2028. We continue to deliver on the expected performances for the two contracts. Other contracts, including RRSP continue, whilst others have reached the end of their funding, notably the 'Grow Your Own Routes' project, both of these funded by the CORRA Foundation. New opportunities for grants and additional activities arise and these are pursued as deemed appropriate within the aims of the charity and our ability to deliver. ADA were successful in tendering for the delivery of a new Family Support Service covering Aberdeenshire, service delivery effective from April 2026. Collaboration with Aberdeenshire Community Recovery has been extended by three years to July 2029.

Achievements and performance

Significant activities and achievements against objectives

The key to ADA's strategy is always to challenge and develop service innovation, incorporating best practice, and the reaction of the organisation to the pandemic showed it to be successful and adaptive.

Over the past year we have taken over and integrated a family support service for Aberdeenshire Council and our lead on 'Assertive Outreach' (multidisciplinary emergency response), in relation to supporting high-risk clients at risk of fatal overdose and harm, has been contractually formalised. ADA is the lead third sector agency working as part of a multi-agency hub alongside statutory partners engaged to deliver critical community outreach responses to priority individuals in Aberdeen City – targeting non-fatal overdose and other high-risk eventualities; ADA has now taken over the oversight of this initiative.

ADA continues to develop and use technology where this can increase access or the efficiency of contact or information gathering. This includes the use of apps for both clients and staff.

At ADA we recognise that substance problems can affect all family members: both children who are affected by parental issues, as well as parents and partners of people with a substance use problem. Our Family Support Group is a peer led group, supported by staff, with fortnightly evening meetings held at the Lime Reserve Property (Ocean Spirit House).

At ADA we continually review and adapt our service responses to maximise impact and reach our commissioned contracts which are exacting and challenging. It remains the nature of substance use that the numbers of people with issues who are reached and supported are at much lower levels than the underlying population (prevalence) that could benefit. Prevention, harm reduction and recovery are imprecise states that interact, evolve, and expand. ADA's services regularly interact with our partners and other agencies, and we are accountable to a range of diverse stakeholders. Our services are managed within exacting budgets laid out in the contract specifications. We intend to work to secure commissioners' decisions to take up options for further years on our key contracts; and we look to actively develop additional sources of both restricted and unrestricted funds. Charities can so easily be driven off track by poor financing decisions or inadequate planning and budgeting. ADA consistently and securely plans, costs, and tracks its financial health, keeping in mind our reserves policy, holding to prudent forecasts, and reacting quickly to outturns. We aim to strengthen controls, provide effective budgeting and transparency of activities in the coming periods.

We are ready and eager to face those challenges and believe we have an appropriate management structure with the right individuals to take on these new challenges.

Financial review

The surplus for the year amounted to £140,216 (2025 - surplus £133,920), after other recognised gains and losses. Excluding other recognised gains and losses, the operating surplus for the year was £139,216 (2025 - surplus £136,920).

Reserves policy

The Board confirms that on a fund by fund basis the charitable company's assets are available and adequate to fulfil its obligations.

It is the Board's policy to build cash reserves over time towards a target of sufficient cash reserves to cover a minimum of one quarter's total expenses which is budgeted to be just over £839,000. The year end cash at bank and in hand amounts to £989,512.

At the year end the level of unrestricted reserves amounted to £371,018 *(2025 - £357,615)*. Of this £168,387 *(2025 - £179,746)* relates to tangible fixed assets and £2,055 *(2025 - £1,404)* relates to designated funds leaving £200,576 *(2025 - £176,465)* of free reserves which includes a pension asset of £nil *(2025 - £nil)*.

The level of restricted reserves at the year end amounted to £567,653 *(2025 - £440,839)* as detailed in note 16.

Major risks

A key risk facing the organisation is the tendering process for new contracts with public sector bodies. Having gained new contracts in 2023, the ongoing short- and medium-term risk management issue is to deliver the requirements of the contract within the tight financial constraints; the longer-term issue is the next commissioning cycle.

A heightened risk noted to the Governance Group is that of cyber security. We have now upgraded to a cloud-based server and VOIP phone system.

Staff retention is a risk, given that our skilled and experienced employees have potential opportunities not only with other third sector organisations but also in government and health sectors. This concern is borne in mind as we tender for and negotiate new contracts.

The controls we have in place for any potential funding uncertainty include the strong relationship we have with funders and our capacity to evaluate, monitor, and report on service outcomes, forming relationships and opportunities with new funders and horizon scanning regarding changes and opportunities. ADA actively considers possible new contracts that fit with our objectives and where we may enhance the experience for service users. As detailed last year ADA will decline to tender if it is felt that it would not be in the best interest for our current contracts and clients.

We engage in local and national working groups and participate in Scottish Government consultations to ensure we continue to develop these relationships. We recruit flexible staff and have recently reviewed and improved our appraisal / support and supervision processes to ensure we maximise our responsiveness to the changing environment in which we work. There are tight controls on spend and delegated budgets and a reserves policy that is reviewed annually.

Plans for future periods

Priorities for the year ahead include:

Ensuring ADA retains and builds on standards achieved resulting in securing contracts to remain the leading provider of alcohol and drug services in the Northeast.

ADA working with the Alcohol & Drug Partnership, has submitted a significant funding grant application in support of Young People's services for Aberdeen City - tackling substance use and exploitation in conjunction with the Alcohol & Drug Partnership (working with Children's Services, NHS Grampian, Police Scotland and wider third sector partners). The 'CRISIS' Project application was submitted to the CORRA Foundation Grants Committee on 18th August 2026. ADA are also applying for further (continuity) funding for the successful Sharp (& Crisis) Response Service, with this application also submitted on 18th August 2026.

Continue to deliver the actions within the 'ADA Wellbeing Plan' to support positive working conditions for staff and clients across the organisation and look to develop a revised plan following the staff wide survey in 2026.

Ensuring that employability prospects of those in recovery are focused upon through the Local Outcome Improvement Plan (LOIP) and its related Action Plan through linking ADA Recovery Services to planned work and improvements. We have advertised a new Peer Development Practitioner post in order to drive this forward.

Explore options for developing more bespoke arrangements for support and learning for family members and loved ones affected by alcohol and drug issues.

The drug checking national pilot project continues to move towards a live launch involving Aberdeen, Dundee and Glasgow sites. Procurement of specialist equipment has been undertaken which will be followed by staff training and final sign off from the Scottish Government on the Standard Operating Procedures. This is in conjunction with Government and other national partners to bring the Scottish Drug Checking Pilot Project and facilities to the Northeast of Scotland.

ADA will continue to lead on its internal service re-design and by doing so, proactively seek to develop new responses and innovations in the context of increasing alcohol and drug harms. We seek to influence the wider agenda alongside multiagency partners to help support and deliver MAT Standards and all other national priorities, including new national strategy documents, designed to reduce alcohol and drug-related harms locally.

Develop alongside our partners new opportunities to increase community in-reach and engagement in areas that are most affected by alcohol and drug harms. ADA will be involved in developing a new outreach pathway with NHS Grampian colleagues based within the Aberdeen Royal Infirmary Emergency Department.

Continue to develop and refine our recording processes and Case Management System tools which allows swift and timely access to data, and in turn enable better service planning through both performance and trend monitoring. In-house development of Power-Apps continues to be refined in order to capture data and outcomes swiftly and accurately.

Continue to develop innovative methods of engaging the whole population, in-person, and 'hybrid', including the launch of a new, public facing, advice focused website, social media campaigns, and working with other partners on effective communications both professionally and for the wider public. This includes a new website with a target launch date of late 2026.

Continue to invest in ADA staff and volunteer training, with our in-house management training programme.

Structure, governance and management

Alcohol & Drugs Action is a company limited by guarantee and is governed by its Memorandum and Articles of Association. It is a registered charity.

The directors who served during the year and up to the date of signature of the financial statements were:

Dr Ruby Watt	(Resigned 27 January 2026)
Elaine Mottram	
Mark Whittington	
Alan Chalmers	
Julie Fletcher	
Andrea Fraser	(Resigned 27 January 2026)
Scott MacPherson	
Callum Brown	
Satyavada Mitra	(Resigned 2 March 2026)
Victoria Grover	(Appointed 7 July 2026)
Gary Mortimer	(Appointed 23 September 2025)
Emma Sharp	(Appointed 23 June 2026)

We particularly wish to note the long and dedicated service of Dr Ruby Watt. She was chair for the last three years, but stepped down as she reached the nine year limit of being a director of ADA. Since the AGM in January 2026, Elaine Mottram, deputy chair, and Mark Whittington have been acting as co-chairs with a search for a new chair ongoing.

Recruitment and appointment of trustees

The recruitment and appointment of new directors is overseen by the Board. In considering the appointment of any new directors, the Board will actively seek nominations from individuals who can bring expertise, experience and skills, particularly where there has been an identified gap. Consideration will also be given to the diversity of the board when making appointments.

Organisational structure

The charitable company is administered by a Board of Directors who are its Trustees for the purposes of charity law. New directors must be elected unanimously by the existing directors and shall retire by rotation after a three-year period. The Board of Directors meets regularly to administer the charitable company's activities. In addition, there are two Board subgroups covering the Governance and Funding areas of the organisation respectively with each director sitting on one of these groups as well as their place on the Board. The day-to-day running of the charitable company is the responsibility of the Chief Executive Fraser Hoggan. The Chief Executive reports to the Board on a regular basis.

Induction and training of trustees

Induction and training of directors is viewed as an ongoing process. Relevant training opportunities are brought to the attention of the Directors as required. In addition, input by staff is a means by which Board Members update on practice issues relating to the charitable company's activities.

Other matters

We are committed to reviewing our position on staff remuneration annually, in conjunction with staff and representatives. ADA set up a Staff-side consultation group and reviewed various aspects of salary and remuneration as well as allocation of annual leave increments (dependent upon various years of service achieved). A cost of living pay rise was implemented, relating to pay levels from April 2026. The Staff-side group continues to meet monthly and has become a regular feature of consultation and feedback to the Management team and Board.

The directors all give freely their time and expertise without any form of remuneration or other benefit in kind (2025 - £Nil) but they are reimbursed for any expenses necessarily incurred as detailed in note 9 to the financial statements.

Relationship with related parties

For details of related party balances and transactions, see note 20 of the financial statements.

Auditor

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

Disclosure of information to auditor

So far as the directors are aware there is no relevant audit information of which the charitable company's auditor is unaware and we have taken all the necessary steps that we ought to have taken as directors in order to make ourselves aware of all relevant audit information and to establish that the company's auditor is aware of that information.

The directors' report was approved by the Board of Directors.

Mark Whittington
Mark Whittington - 2026-09-24, 13:00:08 UTC

Mark Whittington
Treasurer

24 September 2026

Statement of directors' responsibilities

for the year ended 31 March 2026

The directors, who also act as trustees for the charitable activities of Alcohol & Drugs Action, are responsible for preparing the Directors' 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 directors 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 year.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP (FRS 102);

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The directors are responsible for keeping adequate accounting records that 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. 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 directors are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and disseminations of the financial statements and other information included in annual reports may differ from legislation in other jurisdictions.

Alcohol & Drugs Action

Independent auditor's report

to the members and directors of Alcohol & Drugs Action

Opinion

We have audited the financial statements of Alcohol & Drugs Action (the 'charitable company') for the year ended 31 March 2026 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including 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 2026 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.

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 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 Directors' (who are also the Trustees of the charitable company for the purpose of charity law) 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 Directors with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The directors 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.

Opinions on other matters prescribed by the Companies Act 2006

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

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

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 directors' report included within the directors' report.

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

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

Responsibilities of directors

As explained more fully in the statement of directors' responsibilities, the directors 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 directors 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 directors 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 directors 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 Acts 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.

The extent to which our procedures are capable of detecting irregularities, including fraud

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:

As part of our planning process:

- We enquired of management the systems and controls the charitable company has in place, the areas of the financial statements that are mostly susceptible to the risk of irregularities and fraud, and whether there was any known, suspected or alleged fraud. Management informed us that there were no instances of known, suspected or alleged fraud;
- We obtained an understanding of the legal and regulatory frameworks applicable to the charitable company. We determined that the following were most relevant: Health and safety, Care Inspectorate and OSCR requirements; Data Protection Act 2018; employment law (including payroll and pension regulations), and compliance with the UK Companies Act, Charities and Trustee Investments (Scotland) Act 2005 and the Charities Accounts Regulations 2006;
- We considered the incentives and opportunities that exist in the charitable company, including the extent of management bias, which present a potential for irregularities and fraud to be perpetrated, and tailored our risk assessment accordingly; and
- Using our knowledge of the charitable company, together with the discussions held with management at the planning stage, we formed a conclusion on the risk of misstatement due to irregularities including fraud and tailored our procedures according to this risk assessment.

The key procedures we undertook to detect irregularities including fraud during the course of the audit included:

- Inquiry of management about any known or suspected instances of non-compliance with laws and regulations and fraud;
- Reviewing minutes of board and sub-committee meetings;
- Reviewing the charitable company's policies and procedures in relation to health and safety, and reviewing the terms and conditions included within key funding agreements;
- Reviewing correspondence and inspection reports from the Care Inspectorate;
- Challenging assumptions and judgements made by management in their significant accounting estimates, in particular the accounting of the defined benefit pension scheme, the valuation of tangible fixed assets, the valuation and the application of accruals and deferred income; and
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness.

Owing to the inherent limitations of an audit, there is unavoidable risk that some material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK). For instance, the further removed non-compliance is from the events and transactions reflected in the financial statements, the less likely the auditor is to become aware of it or to recognise the non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation. The primary responsibility for the prevention and detection of irregularities and fraud rests with the directors'.

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

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's directors', 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 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 and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Keith Macpherson
Keith Macpherson - 2026-09-24, 14:08:14 UTC

Keith Macpherson (Senior Statutory Auditor)
For and on behalf of Henderson Loggie LLP, Statutory Auditor
Chartered Accountants
Level 5
The Stamp Office
10-14 Waterloo Place
Edinburgh
EH1 3EG
24 September 2026

Alcohol & Drugs Action

Statement of financial activlties including income and expenditure

for the year ended 31 March 2026

	Notes	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Income and endowments from:							
Donations and legacies	3	**6,912**	**72,830**	**79,742**	6,297	9,038	15,335
Charitable activities	4	**-**	**3,048,642**	**3,048,642**	-	2,914,219	2,914,219
Investments	5	**13,897**	**-**	**13,897**	12,282	-	12,282
Other income	6	**-**	**3,220**	**3,220**	67	6,337	6,404
Total income		**20,809**	**3,124,692**	**3,145,501**	18,646	2,929,594	2,948,240
Expenditure on:							
Charitable activities	7	**8,407**	**2,997,878**	**3,006,285**	2,321	2,808,999	2,811,320
Total expenditure		**8,407**	**2,997,878**	**3,006,285**	2,321	2,808,999	2,811,320
Net income		**12,402**	**126,814**	**139,216**	16,325	120,595	136,920
Other recognised gains and losses:							
Actuarial gains/(losses) on defined benefit pension schemes		**1,000**	**-**	**1,000**	(3,000)	-	(3,000)
Net movement in funds	8	**13,402**	**126,814**	**140,216**	13,325	120,595	133,920
Reconciliation of funds:							
Fund balances at 1 April 2025		**357,615**	**440,839**	**798,454**	344,290	320,244	664,534
Fund balances at 31 March 2026		**371,017**	**567,653**	**938,670**	357,615	440,839	798,454

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

Alcohol & Drugs Action

Balance Sheet

as at 31 March 2026

	Notes	2026 £	2026 £	2025 £	2025 £
Fixed assets					
Tangible assets	**11**		**168,387**		179,746
Current assets					
Debtors	**12**	**40,295**		105,729	
Cash at bank and in hand		**989,312**		712,418	
		1,029,607		818,147	
Creditors: amounts falling due within one year	**13**	**(259,324)**		(199,439)	
Net current assets			**770,283**		618,708
Total assets less current liabilities			**938,670**		798,454
Net assets excluding pension liability			**938,670**		798,454
Defined benefit pension liability	**15**		**-**		-
The funds of the charitable company					
Restricted income funds	**16**		**567,653**		440,839
Unrestricted funds	**17**		**371,017**		357,615
			938,670		798,454

The financial statements were approved by the directors on 24 September 2026

Mark Whittington
Mark Whittington - 2026-09-24, 13:00:08 UTC

Mark Whittington
Treasurer

Company registration number SC094162 (Scotland)

Alcohol & Drugs Action

Statement of cash flows

for the year ended 31 March 2026

	Notes	2026 £	2026 £	2025 £	2025 £
Cash flows from operating activities					
Cash generated from operations	**22**		**281,383**		70,105
Investing activities					
Purchase of tangible fixed assets		**(18,386)**		-	
Investment income received		**13,897**		12,282	
Net cash (used in)/generated from investing activities			**(4,489)**		12,282
Net cash generated from financing activities			**-**		-
Net increase in cash and cash equivalents			**276,894**		82,387
Cash and cash equivalents at beginning of year			**712,418**		630,031
Cash and cash equivalents at end of year			**989,312**		712,418

1 Accounting policies

Status of company and liability of members

On the winding up of the charitable company every member has undertaken to contribute to the assets of the charitable company for the payment of the debts and liabilities and of the cost of winding up of the charitable company, such amount as may be required not exceeding five pounds. If the winding up occurs within one year of a member ceasing to be a member then the above applies for the debts and liabilities of the charitable company contracted for before he ceased to be a member.

Charity information

Alcohol & Drugs Action is a company limited by guarantee incorporated in Scotland. The registered office is 7 Hadden Street, Aberdeen, AB11 6NU.

1.1 Accounting convention

The financial statements are prepared under the historical cost convention as modified by the revaluation of certain fixed assets and include the results of the operations of the charitable company as indicated by the Director's report, all of which are continuing.

These financial statements have been prepared in accordance with applicable accounting standards and the Statement of Recommended Practice Accounting and Reporting by Charities, preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and comply with the Companies Act 2006, the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2005 (as amended),

The charitable company meets the definition of a public benefit entity under the FRS 102.

The financial statements are prepared in sterling, the functional currency of the Charitable company. Monetary amounts in these financial statements are rounded to the nearest £1.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

The financial statements have been prepared on a going concern basis. The directors have considered relevant information, including the annual budget, forecast cash flows and the impact of subsequent events in making their assessment. The directors have also taken into consideration the potential impact on the charity of possible future scenarios arising from high inflation levels, general economic conditions, and the tendering process for future contracts. Forecast future cash flows have been prepared taking into account the future contracts and funding in place.

Based on these assessments, which cover at least 12 months from the date of approval of these financial statements. and having regard to the resources available to the charity company, the directors have concluded that there is no material uncertainty and that they can continue to adopt the going concern basis in preparing the annual report and financial statements.

1.3 Charitable funds

In the Statement of Financial Activities, funds are classified as either restricted funds or unrestricted funds, defined as follows:

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Directors.

Designated funds are unrestricted funds that have been set aside by the Directors for particular purposes.

1 Accounting policies (continued)

Restricted funds can only be used for particular restricted purposes within the objects of the charitable company. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Transfers are made between unrestricted and restricted funds of the surplus/deficit remaining on completion of a project.

1.4 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 can be measured reliably.

When income has related expenditure the income and related expenditure are reported gross in the SOFA.

Income from Charitable Activities

- Grant Income - income from grants, including capital grants, is included as income when it is receivable except where the charitable company has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period. In these circumstances income is deferred until those periods.

- Service Level Agreements - income from service contracts is recognised at the point it becomes due under the terms of any agreement.

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 bank.

The contributions made by volunteers to the charitable company have not been recognised in the financial statements due to the difficulty in measuring the financial impact of their support.

1.5 Expenditure

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

All expenditure is included on an accruals basis. Irrecoverable VAT is included in the related expenditure,

Charitable activities include all costs relating to activities where the primary aim is part of the objects of the charitable company, including support costs. Activities undertaken directly include costs which are directly attributable to the specific projects, the primary/main cost being salaries for the substance use workers.

Governance costs comprise costs for the running of the charitable company itself as an organisation and are primarily associated with constitutional and statutory matters.

Redundancy payments are included within the financial statements during the year in which the employment contract ceased.

1 Accounting policies (continued)

1.6 Tangible fixed assets

Heritable property is held at fair valuation. The cost or valuation of fixed tangible is depreciated at the following annual rates in order to write off each asset over its estimated useful life.

Freehold Property	25 years straight line
Plant and machinery	3-5 years straight line
Fixtures and fittings	3-5 years straight line
Computer Equipment	3-5 years straight line
Motor Vehicles	4 years straight line

Items purchased exceeding £1,000 are capitalised in the year.

1.7 Cash and cash equivalents

Cash at bank includes cash held in a deposit or similar account.

1.8 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.

Basic financial assets

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

Basic financial liabilities

Creditors and provisions are recognised where the charitable company has a present obligation resulting from a past event that will probably result in a transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charitable company's contractual obligations expire or are discharged or cancelled.

1.9 Taxation

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

1.10 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

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

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1 Accounting policies (continued)

1.11 Retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period in which they relate.

Some member of staff are members of the North East Scotland Pension Fund (NESPF) which is a defined benefit pension scheme. Contributions to the scheme are advised by the Scottish Public Pension Agency,

The costs of providing this pension are charged to the Statement of Financial Activities on a consistent basis over the working life-time of the members. These costs are determined by a qualified actuary and any variations from the regular costs are spread over the remaining working life-time of the current members.

Defined benefit pension scheme assets are included at market value and this is compared to the present value of the scheme liabilities using a projected unit method and discounted at the current rate of return. Changes in the net defined benefit liability arising from employee service rendered during the period, net interest on net defined liability, benefit charges and settlements during the period are recognised in expenditure,

Remeasurement of the net defined benefit asset is recognised in other recognised gains and losses in the period in which it occurs. Any asset resulting is limited to the present value of available refunds or reductions in future contributions to the plan.

1 Accounting policies (continued)

1.12 New or revised Financial Reporting Standards

Amendments to FRS 102 introduced by the Periodic Review 2024.

The amendments to FRS 102 are applicable for accounting periods commencing on or after 1 January 2026, with earlier adoption permitted. The directors have opted not to adopt these amendments early, as such, the amendments will be implemented for the accounting year ending 31 March 2027.

The most significant amendments are the replacement of Section 23, now renamed 'Revenue from Contracts with Customers'. The other less significant changes are not currently expected to have a material impact. The new revenue and leasing requirements seek to provide greater consistency and alignment with International Financial Reporting Standards, namely IFRS 15 and IFRS 16.

The charitable company is currently planning for the implementation of these changes.

Under the new revenue accounting requirements, management expects these changes to be applied using the modified retrospective approach which avoids the restatement of comparative figures. Management are reviewing the current and expected future revenue transactions to determine the necessary performance obligations, transaction prices, and overall recognition and presentation to ensure compliance with the changes.

As at the date of signing the financial statements, and given the changes relate to future periods, it has been deemed impractical to determine the amounts involved.

2 Critical accounting estimates and judgements

The following judgements (apart from those involving estimates) have had the most significant effect on amounts recognised in the financial statements.

Critical judgements

Useful life of tangible fixed assets
Tangible fixed assets are depreciated over a period to reflect their estimated useful lives. The applicability of the assumed lives is reviewed annually, taking into account factors such as physical condition, maintenance and obsolescence. Fixed assets are also assessed as to whether there are any indicators of impairment, with freehold property being revalued regularly.

Accruals
Directors estimate the requirements for accruals using post year end information and information available from detailed budgets, this identifies costs that are expected to be incurred for services provided by other parties. Accruals are only released when there is a reasonable expectation that these costs will not be invoiced in the future.

Deferred income
Deferred income relates to funding received or invoiced in the form of grants and service level agreements which cover a period spanning the year end or have performance related conditions. The directors estimate the deferred income in relation to grants and service level agreements by pro rating the funding amount over the period of support or where appropriate, depending on the performance conditions stipulated in the agreements.

Defined benefit pension scheme
The charitable company has obligations to pay pension benefits to certain employees. The costs of these benefits and the present value of the obligation depends on a number of factor, including; life expectancy, salary increases, asset valuations and the discount rate on corporate bonds. Directors estimate these factors in determining the net pension position with help from the pension scheme actuaries, the assumptions reflect historical experience and current trends

3 Income from donations and legacies

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Donations and gifts	**6,912**	**72,830**	**79,742**	6,297	9,038	15,335
Grants						
AVCO Cash First	**-**	**4,890**	**4,890**	-	3,950	3,950
Community Fridge Project	**-**	**-**	**-**	-	1,000	1,000
My Recovery App	**-**	**-**	**-**	-	1,958	1,958
Project Phoenix	**-**	**63,723**	**63,723**	-	-	-
Hadden Street Refurbishment	**-**	**3,000**	**3,000**	-	-	-
Other	**6,912**	**1,217**	**8,129**	6,297	2,130	8,427
	6,912	**72,830**	**79,742**	6,297	9,038	15,335

4 Income from charitable activities

	Restricted funds 2026 £	Restricted funds 2025 £
Charitable activities		
NHS	**33,372**	34,133
Aberdeen City Council	**2,077,474**	1,972,922
Aberdeenshire ADP	**541,655**	490,163
The Corra Foundation	**99,567**	99,567
Grow Your Own Routes	**153,648**	164,827
Other	**142,926**	152,607
	3,048,642	2,914,219

5 Income from investments

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Interest received	**13,897**	8,282
Net interest income on the defined benefit pension	**-**	4,000
	13,897	12,282

6 Other income

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Training/teaching income	**-**	**3,220**	**3,220**	67	6,337	6,404

7 Expenditure on charitable activities

	Charitable expenditure 2026	Charitable expenditure 2025
	£	£
Direct costs		
Staff costs	**2,664,882**	2,460,986
Depreciation and impairment	**29,745**	30,437
Other expenses	**151,776**	150,365
Telephone, mobile and broadband	**26,289**	23,835
Heat and light	**16,405**	13,220
Insurance	**30,875**	30,481
Rates and water	**2,448**	2,365
Rent	**23,484**	23,896
IT Software and support costs	**40,677**	52,958
Bank charges	**383**	189
Professional fees	**8,371**	12,138
	2,995,335	2,800,870
Share of support and governance costs		
Governance	**10,950**	10,450
	3,006,285	2,811,320
Analysis by fund		
Unrestricted funds	**8,407**	2,321
Restricted funds	**2,997,878**	2,808,999
	3,006,285	2,811,320

8 Net movement in funds

	2026	2025
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	**10,950**	10,450
Depreciation of owned tangible fixed assets	**29,745**	30,437

9 Directors

None of the directors (or any persons connected with them) received any remuneration or benefits from the charitable company during the year.

10 Employees

Average number of employees in year (based on headcount):

	2026 Number	2025 Number
	88	84

Employment costs	2026 £	2025 £
Wages and salaries	**2,276,904**	2,159,824
Social security costs	**274,871**	195,913
Other pension costs	**113,107**	105,249
	2,664,882	2,460,986

There were no employees whose emoluments as defined for taxation purposes amounted to £60,000 for the year ended 31 March 2026 nor for the year ended 31 March 2025.

Key management remuneration

The remuneration of key management in the year, including employer's pension contributions amounted to £268,226 (2025 - £255,883).

11 Tangible fixed assets

	Freehold Property £	Plant and machinery £	Fixtures and fittings £	Computer Equipment £	Motor Vehicles £	Total £
Cost or valuation						
At 1 April 2025	**161,187**	**27,348**	**4,015**	**100,445**	**31,995**	**324,990**
Additions	**-**	**12,188**	**-**	**6,198**	**-**	**18,386**
At 31 March 2026	**161,187**	**39,536**	**4,015**	**106,643**	**31,995**	**343,376**
Depreciation and impairment						
At 1 April 2025	**26,128**	**13,351**	**2,803**	**86,964**	**15,998**	**145,244**
Depreciation charged in the year	**5,253**	**4,342**	**945**	**11,206**	**7,999**	**29,745**
At 31 March 2026	**31,381**	**17,693**	**3,748**	**98,170**	**23,997**	**174,989**
Carrying amount						
At 31 March 2026	**129,806**	**21,843**	**267**	**8,473**	**7,998**	**168,387**
At 31 March 2025	135,059	13,997	1,212	13,481	15,997	179,746

11 Tangible fixed assets (continued)

The freehold property was revalued as at 31 March 2024 at £140,000 by FG Burnett. As this valuation is in line with the carrying value no adjustment has been applied to the financial statements.

The revaluation reserve within the financial statements reflects the revaluation as at 31 March 2020 at £160,000, and this revaluation was incorporated in the financial statements at March 2020. The value of the £160,000 includes non-depreciable land of £30,000 *(2025 - £30,000)*.

12 Debtors

	2026	2025
Amounts falling due within one year:	**£**	£
Trade debtors	**2,376**	2,813
Other debtors	**330**	201
Prepayments and accrued income	**37,589**	102,715
	40,295	105,729

13 Creditors: amounts falling due within one year

	Notes	2026	2025
		£	£
Other taxation and social security		**52,432**	44,389
Deferred income	**14**	**100,254**	75,122
Trade creditors		**34,901**	20,578
Other creditors		**32,539**	16,233
Accruals		**39,198**	43,117
		259,324	199,439

The bank holds a standard security over the premises at 5 - 9 Hadden Street, Aberdeen.

14 Deferred income

	2026	2025
	£	£
Other deferred income	**100,254**	75,122

Deferred income is included in the financial statements as follows:

	2026	2025
	£	£
Deferred income is included within:		
Current liabilities	**100,254**	75,122

14 Deferred income (continued)

Movements in the year:		
Deferred income at 1 April 2025	**75,122**	75,162
Released from previous periods	**(75,122)**	(75,162)
Resources deferred in the year	**100,254**	75,122
Deferred income at 31 March 2026	**100,254**	75,122

The deferred income in the year relates to income received for projects relating to the following year, which have performance conditions and repayments provisions attached.

15 Retirement benefit schemes

	2026	2025
Defined contribution schemes	**£**	£
Charge to profit or loss in respect of defined contribution schemes	**113,107**	105,249

Defined benefit schemes

The charitable company participates in the North East Scotland Pension Fund (NESPF). The scheme is a fully funded multi-employer defined benefit scheme. The assets of the scheme are held separately from those of the charitable company being invested in a fixed fund. The scheme is closed to new members. The pension cost charge represents contributions payable by the company to the funds and amounted to £7.649 (2025 - £7,499). At the year end, £840 (2025 - £824) was outstanding and is included in other creditors.

Following on from prior actuarial valuations a valuation of the fund was carried out during the year as at 31 March 2026. This was conducted by a professionally qualified independent actuary using the project unit method.

Key assumptions

	2026	2025
	%	%
Discount rate	**6.30**	5.80
Expected rate of increase of pensions in payment	**3.00**	2.75
Expected rate of salary increases	**4.50**	4.25
Consumer price inflation	**3.00**	2.70

15 Retirement benefit schemes (continued)

Mortality assumptions

The assumed life expectations on retirement at age 65 are:

	2026	2025
	Years	Years
Retiring today		
- Males	**21.3**	20.9
- Females	**23.5**	23.3
Retiring in 20 years		
- Males	**22.6**	22.2
- Females	**25.2**	25.1

Amounts recognised in the profit and loss account	**2026**	2025
Costs/(income):	**£**	£
Current service cost	**7,000**	8,000
Net interest on defined benefit liability/(asset)	**(6,000)**	(4,000)
Total costs	**1,000**	4,000

Amounts recognised in other comprehensive income	**2026**	2025
Costs/(income):	**£**	£
Actual return on scheme assets	**(19,000)**	(9,000)
Less: calculated interest element	**17,000**	14,000
Return on scheme assets excluding interest income	**(2,000)**	5,000
Actuarial changes related to obligations	**(7,000)**	(33,000)
Effect of changes in the amount of surplus that is not recoverable	**16,000**	31,000
Total costs	**7,000**	3,000

	2026	2025
Liabilities/(assets):	**£**	£
Present value of defined benefit obligations	**191,000**	179,000
Fair value of plan assets	**(322,000)**	(294,000)
Surplus in scheme	**(131,000)**	(115,000)
Restriction on scheme assets	**131,000**	115,000
Total liability recognised	**-**	-

15 Retirement benefit schemes (continued)

Movements in the present value of defined benefit obligations	**2026** **£**
Liabilities at 1 April 2025	**179,000**
Current service cost	**7,000**
Benefits paid	**(1,000)**
Contributions from scheme members	**2,000**
Actuarial gains and losses	**(7,000)**
Interest cost	**11,000**
At 31 March 2026	**191,000**

The defined benefit obligations arise from plans funded as follows:	**2026** **£**
Wholly unfunded obligations	**-**
Wholly or partly funded obligations	**191,000**
	191,000

Movements in the fair value of plan assets	**2026** **£**
Fair value of assets at 1 April 2025	**294,000**
Interest income	**17,000**
Return on plan assets (excluding amounts included in net interest)	**2,000**
Benefits paid	**(1,000)**
Contributions by the employer	**8,000**
Contributions by scheme members	**2,000**
At 31 March 2026	**322,000**

The actual return on plan assets was £19,000 (2025 - £9,000).

Fair value of plan assets	**2026** **£**	2025 £
Equity instruments	**187,000**	165,000
Property	**48,000**	47,000
Bonds	**61,000**	56,000
Cash	**26,000**	26,000
	322,000	294,000

15 Retirement benefit schemes (continued)

Aberdeen City Council has agreed to act as guarantor for any unfunded liabilities in respect of Alcohol & Drugs Action.

16 Restricted funds

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

	At 1 April 2025	Incoming resources	Resources expended	Transfers	At 31 March 2026
	£	£	£	£	£
Aberdeen City ADP	**161,716**	**2,077,724**	**(2,006,345)**	**-**	**233,095**
Corra Pre-Residential and After Care	**9,432**	**94,896**	**(94,110)**	**-**	**10,218**
Aberdeenshire ADP	**178,315**	**514,655**	**(471,968)**	**-**	**221,002**
Aberdeenshire ADP - CSMS	**-**	**57,102**	**(57,102)**	**-**	**-**
Grow Your Own Routes	**-**	**153,648**	**(153,648)**	**-**	**-**
Sharp Response	**28,608**	**119,567**	**(95,842)**	**-**	**52,333**
Project Phoenix	**-**	**63,723**	**(54,516)**	**-**	**9,207**
Other	**62,768**	**43,377**	**(64,347)**	**-**	**41,798**
	440,839	**3,124,692**	**(2,997,878)**	**-**	**567,653**

Previous year:	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
Aberdeen City ADP	74,958	1,972,922	(1,886,144)	(20)	161,716
Corra Pre-Residential and After Care	2,423	93,589	(86,580)	-	9,432
Aberdeenshire ADP	125,684	490,163	(437,532)	-	178,315
Aberdeenshire ADP - CSMS	-	54,385	(54,385)	-	-
Grow Your Own Routes	350	164,977	(165,327)	-	-
Sharp Response	25,024	119,567	(115,983)	-	28,608
Other	91,805	33,991	(63,048)	20	62,768
	320,244	2,929,594	(2,808,999)	-	440,839

16 Restricted funds (continued)

Aberdeen City ADP – ADA Drugs Service Fund relates to money received to provide a tier 1 and 2 community- based harm reduction service and a tier three community- based rehabilitation service for people engaged in treatment for drug use problems.

Aberdeen City ADP – ADA Alcohol Service Fund relates to money received for a contract for Alcohol Information & Advice Service and a Care Managed Alcohol Support Service which is a community-based service which provides evidence based interventions to individuals to address all forms of risk associated with alcohol use along with a tier three alcohol rehabilitation and recovery service.

Aberdeen City ADP - A continuation of the Drugs and Alcohol Services within the city of Aberdeen.

Corra Foundation – Volunteer Training Aberdeen City and Aberdeenshire - Funding for volunteer training, during and beyond Covid-19, to help improve the lives of individuals and communities experiencing disadvantage through substance use.

Corra Pre-Residential and After Care Support - a grant awarded by Corra Foundation specifically to deliver pre-residential and after care support to people impacted by drug use who wish to engage in residential rehabilitation.

Aberdeenshire ADP – Aberdeenshire Substance use Support, Engagement and Treatment (ASSET). This is a joint initiative between ADP and Turning Point Scotland (TPS) and who came together to deliver joined-up, high quality substance use support services in the Aberdeenshire area with ADA taking the lead in providing services in Central and South Aberdeenshire and TPS covering North Aberdeenshire.

Aberdeenshire ADP – CSMS is funding provided by Aberdeenshire for service users from that area that make use of the Aberdeen City services.

Aberdeenshire ADP – Property/equipment was funding received to cover costs associated with move of premises for our Aberdeenshire base and to purchase laptops for staff.

Grow Your Own Routes - funded by Scottish Families Affected by Alcohol and Drugs this project seeks to provide an ongoing support network for young people affected by someone else's substance use.

ACH & SCP - Cooking with Confidence relates to funding received to provide a tutor and ingredients for initial cookery skills groups for isolated people who are stable in their recovery in Aberdeen City but targeted to South of the City. Participants will then receive further support through the Audit Learning Communities Team to progress individual learning.

My Recovery App - funded by an initial grant from NHS Grampian Charity's Community Grants Programme to develop an App intended to provide a tool to help set goals, monitor progress, and ensure individuals can take a holistic view over their own health (where substance use is not the primary concern).

Aberdeen City Council Creative Fund - funded by Aberdeen City Council this project seeks to offer an insight into filmmaking with the aim of giving an underrepresented group a voice.

NHS Sexual Health Clinic Fund (also known as Exchange Street Clinic) is for funding to cover staff costs to deliver a sexual health clinic, for men who have sex with men, from our Hadden Street offices.

Community Fridge Project Inverurie – With the support of grant funding from Hubbub the aim of the project is to Launch a Community Fridge in Chelsea House, Inverurie which is open and accessible to diverse local communities. The project will: a) assess the impact of the Community Fridge on reducing food waste and building resilient communities; and b) share learnings openly and honestly.

16 Restricted funds (continued)

ADA Activities Group - a catch all group to provide activities for clients not covered by other specific ADA groups.

ADA Gardening Group Fund was set up as a result of a donation from a service user to be spent on supporting our recovery group who meet regularly to partake in gardening and associated activities and this has since been topped up by fundraising by members of the group through plant sales and other events.

Robert Gordon University SWIT Fund – income from The Robert Gordon University to cover staff costs involved in the secondment and training of social work students.
Fairer Aberdeen Wellbeing Fund – Funding to provide wellbeing to needy families affected by addiction within Aberdeen City.

Torry DART – funding received through U Decide, ACC to deliver the DART Level 1 Self Coaching in Recovery Course in Torry. The course introduces topics and tools to develop self-awareness, understand self better and learn 'how you tick'. The course explores different ways you can help yourself to achieve the goals you want in your recovery. SCQF accredited course.

Urban Bee project – A donation received from Green and Bee CIC relating to a therapeutic project which offers ADA clientele access to the care and upkeep of hives and bees located in various inner-city sites throughout Aberdeen.

YPI – Kemnay Academy – Grant funding secured by students at Kemnay Academy, through The Wood Foundation's Young Philanthropy Initiative, to help support Alcohol and Drugs Action's activities in Aberdeenshire.

Drugs Checking project – Donation received from Stirling University towards interior alterations made by ADA to doors etc. at Hadden Street required for participating in a national drug checking project.

Sharp Response – Sharp Response is a 'mobile delivery' service intended to bring a range of harm reduction services and opportunities to clients within the community and/or at a place of their specific designation. Originally arranged as a response to COVID-19 restrictions it has secured five-year funding from the Corra Foundation.

YP App Development project – A donation received from students at Lathallan Schools for the development of a mobile app to allow young people to access information about drugs and alcohol use.

YPI Portlethen Academy - a grant secured by the students of Portlethen Academy from the Wood Foundation's YPI Partnership in order to further the work ADA carried out in the local community,

Project Phoenix - The University of Edinburgh study "Pharmacy Homeless Outreach Engagement Non-medical Independent prescribing" (PHOENIx) is a randomised controlled trial, process and economic evaluation of health and third sector outreach to address inequalities for people facing homelessness, street-drug use and criminal behaviour. ADA's participation has been grant funded by its lead partner NHS Grampian.

Naxalone Project - Funding provided from Aberdeen City ADP for provision of a Naxalone initiative run by an ADA staff member.

Corra (YOUR) Project - Three tier funding for ADA children and Families workers, in partnership with Aberdeen Council to staff a youth club, the delivery of good life choice (GLC) programmes and provide 1 to 1 support in Aberdeenshire.

16 Restricted funds (continued)

Trades Widows Funds - Funding received from Trade Widows Charity Fund to provide basic mobile phones/credit for clients to improve engagement and contact with ADA which is a vital part of providing support in difficult circumstances.

Aberdeenshire Community Recovery - ADA partnered with ACR to intervene with anyone in Aberdeenshire directly or indirectly affected by problematic substance use, or who believes their use of drugs and/or alocohol or mental health is adversely impacting on their everyday life.

ADA Coffee and Craft Group Fund was formed as a result of events held by our recovery group and income came from small fundraising events organised by the group participants and volunteers.

ADA Music Group - Funded through volunteer donations for running and organising a music group for clients.

ADA Walking Group Fund - Funded through volunteer donations for running and organisign a walking group for clients.

ADA Woman's Group Fund was set up from a donation specified to be used to support the activities of our Woman's Group and goes towards the cost of their activities.

ADA Cookery Project - A project to provide training in cookery skills and a range of related topics such as diet and healthy eating to help people in recovery.

ADA Family Support - A support group for parents in recovery whose children no longer live with them.

Here4U App Project - Funding received to enable ADA to participate in the development of a responder system of trusted contacts for individuals whoa re alone and in danger of overdose.

YPI International School - a grant secured by the students of International School in Aberdeen from the Wood Foundation's YPI Partnership in order to further the work ADA carried out in the local community.

Shire Women's Group - funds received from CAIR Scotland which had initially came from Aberdeenshire ADP Forum when ADA took over as part of ASSET contract. Funds to be used for running group held in Inverurie, Aberdeenshire.

The Lens - Trauma - arose from an initiative aimed at providing seed funding for innovative ideas. Members of ADA staff were successful in June 2022 in being awarded funds to allow them to be trained in area's of trauma and do a pilot study on a number of ADA service users looking at how different types of trauma are linked to substance use.

Just Transition Participatory Budgeting Fund - Capital grant received from ACVO for the purchase of an EV to facilitate ADA's mobile needle exchange and deliver of hardship food parcels throughout Aberdeen in an environmentally sustainable way.

ACVO Cash First - A project focusing on improving the financial situation of individuals through the direct cash payments instead of emergency food in addition to wrap around support in the form of social security entitlement checks, debt assistance and emergency grant schemes. There will be additional support mechanisms for people experiencing crisis through addiction and mental health issues.

University of Aberdeen HR Internship - A three month funded placement for a HR undergraduate to develop and report on findings from a staff wellbeing perspective to then be circulated to all ADA employees. Their work will be carried under guidance from ADA's HR Officers.

16 Restricted funds (continued)

ACVO Anchor Fund - Befriending Project - Funding for ADA activity which responds to the Covid-19 pandemic and implementation of the social distancing measures over the six-month period from May to November 2022.

ACH & SCP Veterans in Recovery - this fund is to be used to help veterans affected by substance use and is to be ran in conjunction with City council leisure staff and is based around exercise and gym activities.

City Drug, Alcohol and HIV Forum - Funding received from the dissolution of an old bank account. To be used for advertising, marketing and publicising the charitable activities undertaken by ADA.

Community Food and Health (Scotland) Volunteer Training (CFHS) funds are used to deliver volunteer training sessions to support identified development needs in the City alongside our cooking/food groups. First Aid training has been carried out.

Clothworkers Foundation - Funding reviewed for the purposes of providing new and replacement IT equipment and furniture across ADA.

Hadden Street Refurbishment - A grant received from The Port of Aberden Authority to improve the aesthetic of its drop in centre at Hadden Street, in particular four counselling rooms, aiming to improve the staff working environment and the overall clientelle counselling experience.

Fairer Aberdeen Wellbeing Fund – Funding to provide wellbeing to needy families affected by addiction within Aberdeen City.

17 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2025	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 March 2026
	£	£	£	£	£	£
Designated funds	**1,404**	**1,968**	**(1,317)**	**-**	**-**	**2,055**
Property revaluation	**50,333**	**-**	**-**	**(2,517)**	**-**	**47,816**
General funds	**305,878**	**12,841**	**(90)**	**2,517**	**-**	**321,146**
	357,615	**14,809**	**(1,407)**	**-**	**-**	**371,017**
Pension fund	**-**	**6,000**	**(7,000)**	**-**	**1,000**	**-**
	357,615	**20,809**	**(8,407)**	**-**	**1,000**	**371,017**

Previous year:	At 1 April 2024	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 March 2025
	£	£	£	£	£	£
Designated funds	681	2,044	(1,321)	-	-	1,404
Property revaluation	52,850	-	-	(2,517)	-	50,333
General funds	290,759	16,602	(4,000)	2,517	-	305,878
	344,290	18,646	(5,321)	-	-	357,615
Pension fund	-	-	3,000	-	(3,000)	-
	344,290	18,646	(2,321)	-	(3,000)	357,615

Designated funds are unrestricted funds that have been set aside by the Directors for particular purposes. During the current year £Nil (2025 - £50) was received from ADA Women's Group and £1,968 (2025 - £1,994) received for ADA Summer Activities.

18 Analysis of net assets between funds

	Unrestricted funds 2026	Restricted funds 2026	Total 2026
	£	£	£
At 31 March 2026:			
Tangible assets	**168,387**	**-**	**168,387**
Current assets/(liabilities)	**202,630**	**567,653**	**770,283**
	371,017	**567,653**	**938,670**

	Unrestricted funds 2025	Restricted funds 2025	Total 2025
	£	£	£
At 31 March 2025:			
Tangible assets	179,746	-	179,746
Current assets/(liabilities)	177,869	440,839	618,708
	357,615	440,839	798,454

19 Operating lease commitments

Lessee

At 31 March 2026 the charitable company was committed to making the following payments under non-cancellable operating leases:

	2026	2025
	£	£
Within one year	**7,743**	3,135
Between two and five years	**13,572**	9,792
	21,315	12,927

20 Related party transactions

During the year ended 31 March 2026 related party transactions amounted to £200 (2025 - £nil) for the purchase of books from Pensando.

21 Ultimate controlling party

The charitable company is controlled by the directors.

22	**Cash generated from operations**	**2026**	2025
		£	£
	Surplus for the year	**139,216**	136,920
	Adjustments for:		
	Investment income recognised in statement of financial activities	**(13,897)**	(12,282)
	Depreciation and impairment of tangible fixed assets	**29,745**	30,437
	Difference between pension charge and cash contributions	**1,000**	(3,000)
	Movements in working capital:		
	Decrease/(increase) in debtors	**65,434**	(64,484)
	Increase/(decrease) in creditors	**34,753**	(17,446)
	Increase/(decrease) in deferred income	**25,132**	(40)
	Cash generated from operations	**281,383**	70,105

23 Analysis of changes in net funds

The charitable company had no material debt during the year.