

Independence from Drugs & Alcohol Scotland

Scotland · Charity number SC044032

Details

Known as	IFDAS
Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2013-05-28
Register	View on the OSCR register

Contact

Address	River Garden Auchincruive The Bothy Office Auchincruive Ayr KA6 5AE
Website	www.rivergarden.scot

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the prevention or relief of poverty', 'the advancement of health', 'the advancement of citizenship or community development', 'the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage'

What the charity does: A residential rehabilitation community to support individuals in the early stages of recovery from drug and alcohol substance dependency. We offer residents the opportunity to overcome substance dependency, rebuild their lives, and reintegrate into society as productive, healthy, and accomplished individuals through a work-integrated community model.

Beneficiaries: 'Other defined groups'

Objectives: The organisation is established for charitable purposes only, and in particular, the objects are: the prevention or relief of poverty. the advancement of health. the advancement of citizenship or community development. the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage (including relief given by the provision of accommodation or care all with particular focus on initiating and developing a recovery community for people recovering from drug and alcohol addiction (based on the principles of the San Padrignano Foundation in Italy) of social enterprise, community living and social integration.

Geography

- **Main operating location:** City of Edinburgh
- **Geographical spread:** Scotland and other parts of the UK

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£686,289	£1,217,528	-	11
2024-03-31	£2,861,692	£1,462,106	-	14
2023-03-31	£2,651,436	£1,124,003	-	13
2022-03-31	£1,555,530	£578,558	-	9
2021-03-31	£489,857	£370,546	-	7

Accounts

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TRUSTEES' REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

INDEPENDENCE FROM DRUGS AND ALCOHOL SCOTLAND (SCIO)

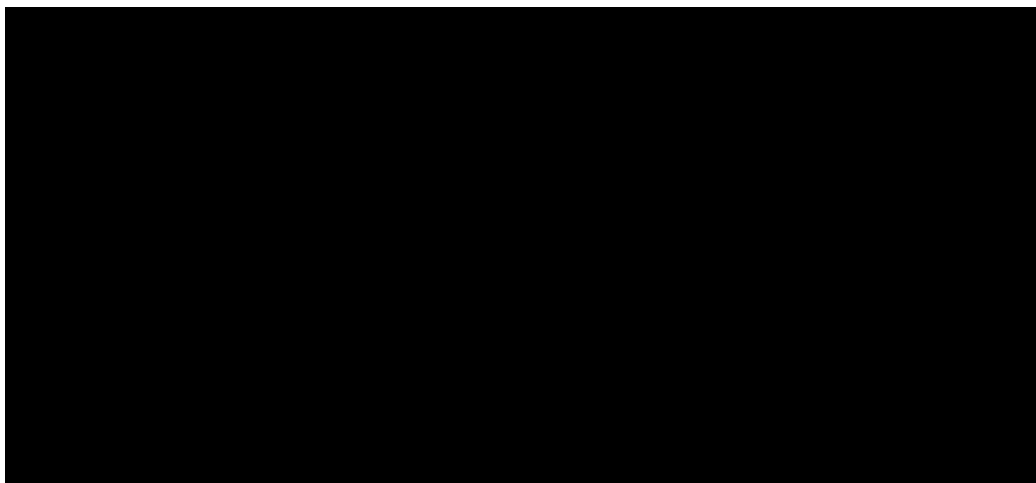
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INDEPENDENCE FROM DRUGS AND ALCOHOL SCOTLAND (SCIO)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2025

Trustees



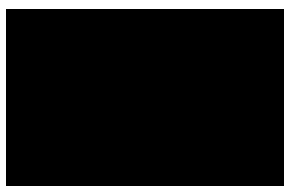
Charity registered number

SC044032

□□□ registered number

□S001154

Principal office



Independent auditors

AAB Audit & Accountancy Limited
133 Finneston Street
Glasgow
G3 8HB

Bankers

The Co-operative Bank
1 Balloon Street
Manchester
M4 4BE

The Royal Bank of Scotland
36 St Andrew Square
Edinburgh
EH2 2YB

Solicitors

CMS Glasgow
1 West Regent Street
Glasgow
G2 1AP

INDEPENDENCE FROM DRUGS AND ALCOHOL SCOTLAND (SCIO)

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their annual report together with the audited financial statements of the charity for the year 1 April 2024 to 31 March 2025. The Trustees have adopted 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 (FRS102) (effective 1 January 2019).

Objectives and activities

a. Policies and objectives

Independence from Drugs and Alcohol Scotland (IFDAS) was registered as a charity in Scotland in May 2013. Its mission is to develop a unique residential community to support individuals in the early stages of recovery from drug and alcohol substance dependency. The charity purchased a beautiful 48.5-acre site on the banks of the River Ayr in South Ayrshire, including land, buildings, and a historic Walled Garden, in November 2017. River Garden Auchincruive (RGA) was formally established in March 2018.

RGA offers individuals the opportunity to overcome substance dependency, rebuild their lives, and reintegrate into society as productive, healthy, and accomplished individuals through a work-integrated community model. Inspired by global success stories like San Patrignano (Italy) and Basta (Sweden), RGA has tailored its model to fit its unique context, with residents playing a vital role in its development.

The programme operates on two core pillars:

- A supportive, peer-led rehabilitation community.
- Engagement in social enterprise.

Through this model, residents acquire confidence, skills, and a renewed sense of purpose, with support from staff and recovery development workers, many of whom have lived experience of substance dependency. Social enterprises provide opportunities to gain work-related skills and generate income for the charity. Additionally, the organisation demonstrates a strong commitment to education for residents whilst prioritising the ongoing development of its staff and trustees, fostering growth and sustainability within the community.

RGA's mission is increasingly urgent in the face of Scotland's escalating drug and alcohol death rates, the highest in Europe. In 2023, the National Records of Scotland reported 1,172 drug-related deaths - a devastating 12% increase from the prior year.

In line with the Scottish Government's 2021 National Mission to reduce drug deaths, RGA plays a vital role in offering effective, community-based recovery solutions.

b. Strategies for achieving objectives

The charity's objectives include:

- Creating and maintaining a residential community to help individuals achieve abstinence and reintegration into society.
- Providing a safe, stable environment away from chaotic settings typically associated with substance dependency.
- Supporting residents in maintaining long-term abstinence and accessing necessary health services.
- Teaching daily routines, work ethics, and transferable skills through social enterprises.
- Promoting personal growth and preparing residents for reintegration into society.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

Objectives and activities (continued)

c. Activities undertaken to achieve objectives

RGA achieves its objectives through:

- Providing pre-admission support.
- Providing safe and comfortable housing with necessities provided.
- Providing relapse prevention and recovery maintenance supported by peer interaction, staff guidance, and drug screening.
- Providing access to local services for physical and mental health care.
- Providing work opportunities and formal training through social enterprises.
- Enhancing communication and social skills through public engagement.
- Assisting residents in securing paid employment.
- Providing aftercare and support for alumni.

Achievements and performance

a. Review of activities

Capital Build Update

This year, we substantially completed Phase 1 of our capital project, which has expanded our capacity to 24 beds, subject to some remedial and road works. However, we are still in ongoing discussions with the Scottish Government regarding a sustainable funding model that will enable us to increase staffing levels to appropriately support 24 residents. We remain optimistic that these discussions will be concluded imminently, allowing us to fully utilise the new capacity and offer the essential support to individuals in Scotland who are seeking recovery from substance dependency.

Financial Challenges

Due to the continued uncertainty around the ongoing operating funding from Scottish Government, we must continue to submit the accounts on an "Other than Going Concern" basis, reflecting the precarious financial position of IFDAS.

Operational Highlights

Despite financial uncertainties, the senior leadership team, has maintained a safe and therapeutic environment for residents. The team has also overseen heritage garden stewardship, social enterprise development, and volunteer coordination amidst active construction work.

Key achievements include:

- Continuous development of The Bothy Café, a vital financial and social hub.
- Completion of building works, subject to some remediation and road works making the site ready for up to 24 residents when ongoing revenue funding is available.
- Completion of works leading to Care Inspectorate registration.
- Continuing to build strong commercial partnerships and increase our profile locally and nationally.

INDEPENDENCE FROM DRUGS AND ALCOHOL SCOTLAND (SCIO)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance (continued)

b. Acknowledgements

We extend heartfelt thanks to:

- River Garden Staff & The Senior Leadership Team - Their unwavering dedication to the vision of River Garden, demonstrating resilience and commitment despite the challenges of the past year.
- Volunteers, including several local businesses, whose time, expertise, and kindness are the backbone of RGA's success.

Despite challenges, our commitment to delivering a safe, transformative recovery journey remains steadfast.

Financial review

a. Going concern

The financial statements are prepared on a basis other than going concern. At the balance sheet date, total unrestricted funds totalled £(149,620), of which £370,385 is tied up in the unrestricted capital project fund, leaving general reserves of £(520,005).

Since the charity's inception, it has been undertaking a large multi-year capital project to transform the River Garden estate with facilities to support its strategic objectives and overall mission. The charity relies on Scottish Government funding, which includes both revenue and capital funding, to support its charitable objectives in both the short & long term.

In December 2023, the Scottish Government paused all funding due to a perceived breach of grant contract. Following a thorough independent audit, which concluded that no breach had occurred, the Government has resumed revenue funding.

A revised revenue grant proposal for 24 residents has been submitted to the Scottish Government and is currently being reviewed. The Trustees will continue to monitor core revenue expenditure and are in continuous dialogue with the Scottish Government to secure support with future residential related costs.

We are also actively seeking revenue grant funding from other charitable organisations to support the charity's goals in the short to medium term.

There are still outstanding matters regarding the capital funding required to complete Phase 1 of the project. We are in ongoing discussions with the Scottish Government regarding the release of these funds. Whilst we hope to reach a satisfactory resolution, we do not have confirmation on when this will occur. This prevents us from confirming the organisation's status as a going concern at this time.

As a result of preparing the financial statements on a basis other than going concern, Fixed Assets are shown as Current Assets on the balance sheet.

The Board and Senior Leadership Team have worked diligently to engage with the Scottish Government to secure River Garden's long-term future. We remain committed to resolve this matter and secure the necessary financial support, ensuring the sustainability of the organisation.

INDEPENDENCE FROM DRUGS AND ALCOHOL SCOTLAND (SCIO)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

b. Reserves policy

The Trustees have established a policy whereby the charity would aim to maintain a level of free reserves equivalent to 3 months of operating costs, thus enabling the charity to sustain its charitable activities. Satisfactory levels of reserves and liquid cash resources can only be achieved by securing a sustainable mix of funding levels and income generation levels year on year. This is a short-term policy until such time the Capital project is completed and a longer-term view, followed by an annual review, would then be undertaken.

The Trustees acknowledge that the level of reserves is not adhering to the current policy. As discussed in the going concern section of these financial statements, the Trustees are dedicated to securing the future and long-term sustainability of River Garden.

c. Principal funding

We are grateful to the Scottish Government and the Social Inclusion Project for their funding contributions, as well as other donors - named, anonymous, and pro bono. These contributions support both our infrastructure development and operational costs.

d. Donated facilities and services

The Trustees and charity are very grateful for the donated services received from supporters. Significant amounts relate to architectural & legal services.

Structure, governance and management

a. Constitution

Independence From Drugs and Alcohol Scotland (SCIO) is a registered charity, number SC044032, and is constituted under a Constitution.

b. Methods of appointment or election of Trustees

As per the constitution, Charity Trusteeship is open to any person aged 16 or over and to any individual who subscribes to the purposes of the organisation and wishes to see them fulfilled. The maximum number of Charity Trustees is twelve and the minimum number of Charity Trustees is six.

There is no set term of office for trustees. When a trustee indicates that they wish to leave we will consider options for appointment. Our recruitment process involves identifying skills gaps and seeking to find qualified, committed people to fill these roles.

Potential trustees attend a Board meeting as observers to assess commitment and suitability for the role. References are sought prior to acceptance.

c. Board Developments

In 2024/25, the Board focused on diversifying and expanding trustee expertise.

The current seven trustees bring expertise in governance, finance, operations, research, and strategic planning across public, private, and charity sectors. Several trustees also have lived experience of substance dependency or familial connections to the issue.

Leadership Appointments

In August 2025, River Garden entered a collaboration with Simon Community Scotland, who will be providing interim Chief Executive services, as well as other support, all to be reviewed in January 2026.

INDEPENDENCE FROM DRUGS AND ALCOHOL SCOTLAND (SCIO)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Plans for future periods

While financial uncertainty continues, our immediate focus is on securing RGA's survival by addressing key funding and operational challenges. Looking ahead, we aim to transform RGA into a flagship recovery project and explore the full potential of our 48.5-acre site for future development and new social enterprises.

Disclosure of information to auditors

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 charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Auditors

The auditors, AAB Audit & Accountancy Limited, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

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



Date: 11/11/2025

INDEPENDENCE FROM DRUGS AND ALCOHOL SCOTLAND (SCIO)

STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31 MARCH 2025

The Trustees 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).

The law applicable to charities in Scotland requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity 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 charity will continue in business.

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

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



Trustee

Date: 11/11/2025

INDEPENDENCE FROM DRUGS AND ALCOHOL SCOTLAND (SCIO)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF INDEPENDENCE FROM DRUGS AND ALCOHOL SCOTLAND (SCIO)

Opinion

We have audited the financial statements of Independence From Drugs and Alcohol Scotland (SCIO) (the 'charity') for the year ended 31 March 2025 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 charity's affairs as at 31 March 2025 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity 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.

Emphasis of matter - non-going concern basis of preparation

We draw attention to Note 2.2 to the financial statements which explains that the Trustees are unable to conclude that the charity is a going concern, and therefore do not consider it to be appropriate to adopt the going concern basis of accounting in preparing the financial statements. Accordingly the financial statements have been prepared on a basis other than going concern. Our opinion is not modified in respect of this matter.

Other information

The other information comprises the information included in the Annual report other than the financial statements and our Auditors' 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.

INDEPENDENCE FROM DRUGS AND ALCOHOL SCOTLAND (SCIO)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF INDEPENDENCE FROM DRUGS AND ALCOHOL SCOTLAND (SCIO) (CONTINUED)

Matters on which we are required to report by exception

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

- the information given in the Trustees' report is inconsistent in any material respect with the financial statements; or
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees are responsible for the preparation of the financial statements which 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 charity'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 charity or to cease operations, or have no realistic alternative but to do so.

INDEPENDENCE FROM DRUGS AND ALCOHOL SCOTLAND (SCIO)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF INDEPENDENCE FROM DRUGS AND ALCOHOL SCOTLAND (SCIO) (CONTINUED)

Auditors' 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 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 Auditors' 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:

We obtained an understanding of the legal and regulatory frameworks within which the charity operates, focusing on those laws and regulations that have a direct effect on the determination of material accounts and disclosures in the financial statements. The laws and regulations we considered in this context were The Charities Trustee Investment (Scotland) Act 2005, together with the Charities SORP (FRS102) 2019. We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

We identified the greatest risk of material impact on the financial statements from irregularities including fraud to be:

- Management override of controls to manipulate the charity's results;
- Timing and completeness of revenue recognition;
- Management judgement applied in calculating estimates and provisions; and
- Compliance with relevant laws and regulations which directly impact the financial statements and those that the charity needs to comply with for the purpose of trading

Our audit procedures to respond to these risks included:

- Testing of journal entries and other adjustments for appropriateness;
- Evaluating the business rationale of significant transactions outside the normal course of business;
- Reviewing judgements made by management in their calculation of accounting estimates for potential management bias;
- Enquiries of management about litigation and claims and inspection of relevant correspondence;
- Reviewing legal and professional fees to identify indications of actual or potential litigation, claims and any non-compliance with laws and regulations; and
- Testing a sample of income transactions to source documentation

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of 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.

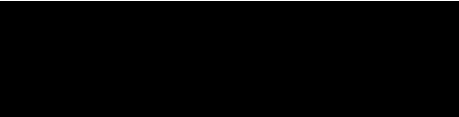
A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' report.

INDEPENDENCE FROM DRUGS AND ALCOHOL SCOTLAND (SCIO)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF INDEPENDENCE FROM DRUGS AND ALCOHOL SCOTLAND (SCIO) (CONTINUED)

Use of our report

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



for and on behalf of
AAB Audit & Accountancy Limited
Statutory Auditors
133 Finneston Street
Glasgow
G3 8HB

Date:

AAB Audit & Accountancy Limited are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

INDEPENDENCE FROM DRUGS AND ALCOHOL SCOTLAND (SCIO)

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:					
Donations and legacies	3	161,137	5,000	166,137	133,638
Charitable activities	4	218,263	301,889	520,152	2,727,269
Investments	5	-	-	-	785
Total income		379,400	306,889	686,289	2,861,692
Expenditure on:					
Charitable activities	6	395,490	822,038	1,217,528	1,462,106
Total expenditure		395,490	822,038	1,217,528	1,462,106
Net (expenditure)/income		(16,090)	(515,149)	(531,239)	1,399,586
Transfers between funds	16	214,670	(214,670)	-	-
Net movement in funds		198,580	(729,819)	(531,239)	1,399,586
Reconciliation of funds:					
Total funds brought forward		(348,200)	4,861,410	4,513,210	3,113,624
Net movement in funds		198,580	(729,819)	(531,239)	1,399,586
Total funds carried forward		(149,620)	4,131,591	3,981,971	4,513,210

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

The notes on pages 15 to 30 form part of these financial statements.

INDEPENDENCE FROM DRUGS AND ALCOHOL SCOTLAND (SCIO)

BALANCE SHEET AS AT 31 MARCH 2025

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R I R D M R

	Note		2025 £	2024 £
Fixed assets				
Tangible assets			-	-
			-	-
Current assets				
Stocks	12	2,750	2,750	
Debtors	13	26,245	621,191	
Cash at bank and in hand		54,110	105,355	
		4,585,087	5,849,032	
Creditors: amounts falling due within one year	14	(499,696)	(1,165,188)	
Net current (liabilities) / assets			4,085,391	4,683,844
Total assets less current liabilities			4,085,391	4,683,844
Creditors: amounts falling due after more than one year	15		(103,420)	(170,634)
Total net assets			3,981,971	4,513,210
Charity funds				
Restricted funds:				
Restricted funds	16	-	9,165	
Restricted capital project fund	16	4,131,591	4,852,245	
Total restricted funds	16		4,131,591	4,861,410
Unrestricted funds	16		(149,620)	(348,200)
Total funds			3,981,971	4,513,210

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



Date: 11/11/2025

The notes on pages 15 to 30 form part of these financial statements.

INDEPENDENCE FROM DRUGS AND ALCOHOL SCOTLAND (SCIO)

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2025

	Note	2025 £	2024 £
Cash flows from operating activities			
Net cash used in operating activities	18	172,852	1,716,374
Cash flows from investing activities			
Purchase of tangible fixed assets		(138,120)	(2,515,773)
Interest payable		(12,638)	(11,035)
Interest received		-	785
Net cash used in investing activities		(150,758)	(2,526,023)
Cash flows from financing activities			
Cash inflows from new borrowing		-	50,000
Repayments of borrowing		(73,339)	(79,193)
Net cash used in financing activities		(73,339)	(29,193)
Change in cash and cash equivalents in the year		(51,245)	(838,842)
Cash and cash equivalents at the beginning of the year		105,355	944,197
Cash and cash equivalents at the end of the year	19	54,110	105,355

The notes on pages 15 to 30 form part of these financial statements

INDEPENDENCE FROM DRUGS AND ALCOHOL SCOTLAND (SCIO)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1. General information

Independence from Drugs and Alcohol Scotland (SCIO) is a Scottish Charitable Incorporated Organisation registered in Scotland. The charity number is SC044032 and the registered number is CS001154. The registered office is [REDACTED]

The principal activity of the charity is to provide support and services to aid individuals recovering from substance abuse.

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 Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Independence From Drugs and Alcohol Scotland (SCIO) 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 financial statements are prepared on a basis other than going concern. At the balance sheet date, total unrestricted funds totalled £(149,620), of which £370,385 is tied up in the unrestricted capital project fund, leaving general reserves of £(520,005).

Since the charity's inception, it has been undertaking a large multi-year capital project to transform the River Garden estate with facilities to support its strategic objectives and overall mission. The charity relies on Scottish Government funding, which includes both revenue and capital funding, to support its charitable objectives in both the short & long term.

In December 2023, the Scottish Government paused all funding due to a perceived breach of grant contract. Following a thorough independent audit, which concluded that no breach had occurred, the Government has resumed revenue funding.

A revised revenue grant proposal for 24 residents has been submitted to the Scottish Government and is currently being reviewed. The Trustees will continue to monitor core revenue expenditure and are in continuous dialogue with the Scottish Government to secure support with future residential related costs.

We are also actively seeking revenue grant funding from other charitable organisations to support the charity's goals in the short to medium term.

There are still outstanding matters regarding the capital funding required to complete Phase 1 of the project. We are in ongoing discussions with the Scottish Government regarding the release of these funds. Whilst we hope to reach a satisfactory resolution, we do not have confirmation on when this will occur. This prevents us from confirming the organisation's status as a going concern at this time.

As a result of preparing the financial statements on a basis other than going concern, Fixed Assets are shown as Current Assets on the balance sheet.

The Board and Senior Leadership Team have worked diligently to engage with the Scottish Government to secure River Garden's long-term future. We remain committed to resolve this matter and secure the necessary financial support, ensuring the sustainability of the organisation.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

2. Accounting policies (continued)

2.3 Income

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

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the charity's accounting policies.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

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

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 charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Government grants

Income from Government grants, whether capital grants or revenue grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

2.6 Interest receivable

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

2. Accounting policies (continued)

2.7 Tangible fixed assets and depreciation

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.

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:

Land and buildings	- 50 years straight line
Plant and machinery	- 5 years straight line
Fixtures and fittings	- 5 years straight line
Property improvements	- 10 years straight line

A full years depreciation is recorded in the year of acquisition, irrespective of the actual date the asset is purchased or placed in service.

2.8 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2.9 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.

2.10 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.

2.11 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 charity 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.

2.12 Financial instruments

The charity 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.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

2. Accounting policies (continued)

2.13 Pensions

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

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 charity 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 charity 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.

The capital project fund comprises the net book value of assets funded by grants & donations to build the residential accommodation and other capital projects at River Garden. Depreciation is applied against this fund annually.

3. Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Donations	161,137	5,000	166,137	133,638
Total 2024	129,638	4,000	133,638	

Donations include £67,114 of donations in kind (2024 - £42,000).

INDEPENDENCE FROM DRUGS AND ALCOHOL SCOTLAND (SCIO)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

4. Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Rental income	-	-	-	200
Enterprise income	207,743	-	207,743	201,219
Grants	10,520	301,889	312,409	2,525,850
	<u>218,263</u>	<u>301,889</u>	<u>520,152</u>	<u>2,727,269</u>
Total 2024	<u>201,419</u>	<u>2,525,850</u>	<u>2,727,269</u>	

See note 16 for a further breakdown of grant income.

5. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Investment income	-	-	785
Total 2024	<u>785</u>	<u>785</u>	

6. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
Residential Beneficiaries	311,622	775,171	1,086,793	1,295,549
Enterprises	83,868	46,867	130,735	166,557
	<u>395,490</u>	<u>822,038</u>	<u>1,217,528</u>	<u>1,462,106</u>
Total 2024	<u>1,087,716</u>	<u>374,390</u>	<u>1,462,106</u>	

INDEPENDENCE FROM DRUGS AND ALCOHOL SCOTLAND (SCIO)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

7. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £	Total funds 2024 £
Residential Beneficiaries	14,398	1,072,395	1,086,793	1,295,549
Enterprises	130,735	-	130,735	166,557
	<u>145,133</u>	<u>1,072,395</u>	<u>1,217,528</u>	<u>1,462,106</u>
Total 2024	<u>181,615</u>	<u>1,280,491</u>	<u>1,462,106</u>	

Analysis of direct costs

	Residential Beneficiaries 2025 £	Enterprises 2025 £	Total funds 2025 £	Total funds 2024 £
Staff costs	-	46,867	46,867	48,246
Residents' food	8,531	-	8,531	11,074
Training	5,867	-	5,867	3,984
Horticultural supplies	-	3,952	3,952	29,730
Cafe supplies	-	79,916	79,916	88,581
	<u>14,398</u>	<u>130,735</u>	<u>145,133</u>	<u>181,615</u>

INDEPENDENCE FROM DRUGS AND ALCOHOL SCOTLAND (SCIO)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

7. Analysis of expenditure by activities (continued)

Analysis of support costs

	Residential Beneficiaries & Enterprises 2025 £	Total funds 2025 £	Total funds 2024 £
Staff costs	282,873	282,873	296,604
Depreciation	548,664	548,664	591,577
Rates	2,713	2,713	2,989
Insurances	24,405	24,405	26,846
Travel & entertainment	476	476	309
Printing, postage & stationery	1,844	1,844	2,239
Premises expenses	18,276	18,276	23,192
Bank charges	17,177	17,177	14,931
Recruitment expenses	240	240	50
Telephone & computer costs	18,625	18,625	14,486
Sundry expenses	5,280	5,280	3,868
Motor expenses	9,983	9,983	11,603
Heat & light	75,245	75,245	60,282
Legal & professional fees	49,951	49,951	215,219
Governance costs - Audit fees	16,643	16,643	16,296
	<u>1,072,395</u>	<u>1,072,395</u>	<u>1,280,491</u>

8. Auditors' remuneration

	2025 £	2024 £
Fees payable to the charity's auditor for the audit of the charity's annual accounts	16,643	16,296
Fees payable to the charity's auditor in respect of:		
Taxation advisory services	2,165	4,760
Accountancy services	<u>1,665</u>	<u>1,400</u>

INDEPENDENCE FROM DRUGS AND ALCOHOL SCOTLAND (SCIO)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

9. Staff costs

	2025 £	2024 £
Wages and salaries	297,749	309,443
Social security costs	21,933	24,859
Contribution to defined contribution pension schemes	10,058	10,548
	<u>329,740</u>	<u>344,850</u>

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

	2025 No.	2024 No.
Employees	<u>11</u>	<u>15</u>

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

The key management personnel includes the Trustees and the senior leadership team of the charity. The senior leadership team consists of the General Manager and the Operations Manager. The total employee benefits for key management personnel amounted to £102,526 (2024: £74,018).

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 March 2025, no expenses were reimbursed or paid directly to any of the trustees (2024 - £NIL).

INDEPENDENCE FROM DRUGS AND ALCOHOL SCOTLAND (SCIO)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

11. Tangible fixed assets

	Land and buildings £	Plant and machinery £	Fixtures and fittings £	Property improvements £	Total £
Cost or valuation					
At 1 April 2024	629,751	55,835	155,683	5,377,021	6,218,290
Additions	-	-	-	205,234	205,234
Disposals	-	-	-	(274,324)	(274,324)
At 31 March 2025	<u>629,751</u>	<u>55,835</u>	<u>155,683</u>	<u>5,307,931</u>	<u>6,149,200</u>
Depreciation					
At 1 April 2024	84,565	40,986	86,814	886,189	1,098,554
Charge for the year	12,595	6,408	30,369	554,157	603,529
On disposals	-	-	-	(54,865)	(54,865)
At 31 March 2025	<u>97,160</u>	<u>47,394</u>	<u>117,183</u>	<u>1,385,481</u>	<u>1,647,218</u>
Net book value					
At 31 March 2025	<u>532,591</u>	<u>8,441</u>	<u>38,500</u>	<u>3,922,450</u>	<u>4,501,982</u>
At 31 March 2024	<u>545,186</u>	<u>14,849</u>	<u>68,869</u>	<u>4,490,832</u>	<u>5,119,736</u>

The disposal amount of £274,324 relates to a purchase credit note received during the year ended 31 March 2025. This credit note pertains to an asset that was originally capitalised in the prior year (year ended 31 March 2024). As such, this is not a disposal of the asset, but rather a correction to the originally recorded cost of the addition.

As part of this adjustment, the associated depreciation previously charged on the overstated portion of the asset has been eliminated.

12. Stocks

	2025 £	2024 £
Finished goods and goods for resale	<u>2,750</u>	<u>2,750</u>

INDEPENDENCE FROM DRUGS AND ALCOHOL SCOTLAND (SCIO)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

13. Debtors

	2025 £	2024 £
Trade debtors	2,247	6,205
Other debtors	-	4,790
Prepayments and accrued income	23,998	610,196
	<u>26,245</u>	<u>621,191</u>

14. Creditors: Amounts falling due within one year

	2025 £	2024 £
Bank loans	28,359	28,359
Other loans	102,519	108,644
Trade creditors	165,627	605,251
Other taxation and social security	140,801	130,679
Accruals	62,390	292,255
	<u>499,696</u>	<u>1,165,188</u>

Other loans include amounts received from individuals, including some resigned Trustees. These loans were fully repaid subsequent to the year end.

Subsequent to the year end, an obligation to settle a liability of £105,454, included within Other taxation and social security, lapsed. This event has not resulted in an adjustment to these financial statements, as it relates to conditions arising after the balance sheet date.

The charity has two fixed rate bank loans from RBS. RBS hold standard securities over the Bothy Building at River Garden.

15. Creditors: Amounts falling due after more than one year

	2025 £	2024 £
Bank loans	<u>103,420</u>	<u>170,634</u>

INDEPENDENCE FROM DRUGS AND ALCOHOL SCOTLAND (SCIO)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

16. Statement of funds

Statement of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2025 £
Unrestricted funds					
Designated funds					
Residents Fund	6,410	-	-	(6,410)	-
General funds					
General Funds - all funds	(622,101)	312,286	(352,810)	142,620	(520,005)
Unrestricted capital project fund	267,491	67,114	(42,680)	78,460	370,385
	<u>(354,610)</u>	<u>379,400</u>	<u>(395,490)</u>	<u>221,080</u>	<u>(149,620)</u>
Total Unrestricted funds	<u>(348,200)</u>	<u>379,400</u>	<u>(395,490)</u>	<u>214,670</u>	<u>(149,620)</u>
Restricted funds					
Scottish Government	-	202,889	(202,889)	-	-
SIP	7,045	99,000	(106,045)	-	-
Neogen	-	5,000	(5,000)	-	-
CMS	215	-	(215)	-	-
Schuh Trust	571	-	(571)	-	-
EV Charger grant	1,334	-	(1,334)	-	-
	<u>9,165</u>	<u>306,889</u>	<u>(316,054)</u>	<u>-</u>	<u>-</u>
Restricted capital project fund					
Restricted capital project fund	4,852,245	-	(505,984)	(214,670)	4,131,591
Total Restricted funds	<u>4,861,410</u>	<u>306,889</u>	<u>(822,038)</u>	<u>(214,670)</u>	<u>4,131,591</u>
Total of funds	<u>4,513,210</u>	<u>686,289</u>	<u>(1,217,528)</u>	<u>-</u>	<u>3,981,971</u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

16. Statement of funds (continued)

General funds - unrestricted monies which are expendable in furtherance of the objectives of the charity.

Unrestricted Capital Project Fund - this represents the net book value of assets purchased with unrestricted funds to build the residential accommodation and other capital projects at River Garden. During the previous financial year, the Trustees performed an exercise to present the funds analysis in a way which is transparent about the amount of funds that are tied up in fixed assets. This is what the significant transfers in the prior year relate to.

Scottish Government (Revenue Fund) - this is in respect of salary costs & associated expenditure. The amount both received and expended in the year was £202,889.

SIP - this funding is to support the overall River Garden project.

Neogen - this fund represents a donation received to cover certain professional fees.

Restricted Capital Project Fund - this represents the net book value of assets funded by grants & donations to build the residential accommodation and other capital projects at River Garden. Historically, donations & grants remained within each individual restricted fund pot with only the depreciation charge being set off against this. After consideration by the Trustees, an exercise was performed to transfer all of these balances to one restricted capital fund to ensure transparency for users of the financial statements. This is what the significant transfers in the prior year relate to.

INDEPENDENCE FROM DRUGS AND ALCOHOL SCOTLAND (SCIO)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

16. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2024 £
Unrestricted funds					
Residents Fund	-	6,840	(430)	-	6,410
General funds					
General Funds - all funds	273,462	325,002	(535,825)	(684,740)	(622,101)
Unrestricted capital project fund	-	-	(40,116)	307,607	267,491
	<u>273,462</u>	<u>325,002</u>	<u>(575,941)</u>	<u>(377,133)</u>	<u>(354,610)</u>
Total Unrestricted funds	<u>273,462</u>	<u>331,842</u>	<u>(576,371)</u>	<u>(377,133)</u>	<u>(348,200)</u>
Restricted funds					
Garfield	27,902	-	-	(27,902)	-
Hugh Fraser	27,718	-	-	(27,718)	-
Colin Weir	29,204	-	-	(29,204)	-
Scottish Government	2,141,420	2,442,500	(268,500)	(4,315,420)	-
SIP	191,565	50,000	(41,215)	(193,305)	7,045
Robertson	188,630	-	-	(188,630)	-
Individuals and trusts	(14,924)	-	-	14,924	-
City/SPDC	172,500	-	-	(172,500)	-
Cayzor	76,147	-	-	(76,147)	-
Neogen	-	4,000	(4,000)	-	-
Green Action Trust	-	8,950	(8,950)	-	-
Health and Social Care Partnership	-	3,000	(2,785)	-	215
CMS	-	2,000	(758)	(671)	571
Schuh Trust	-	9,400	(8,066)	-	1,334
EV Charger grant	-	10,000	-	(10,000)	-
	<u>2,840,162</u>	<u>2,529,850</u>	<u>(334,274)</u>	<u>(5,026,573)</u>	<u>9,165</u>
Restricted capital project fund					
Restricted capital project fund	-	-	(551,461)	5,403,706	4,852,245

INDEPENDENCE FROM DRUGS AND ALCOHOL SCOTLAND (SCIO)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

16. Statement of funds (continued)

Statement of funds - prior year (continued)

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2024 £
Total Restricted funds	2,840,162	2,529,850	(885,735)	377,133	4,861,410
Total of funds	3,113,624	2,861,692	(1,462,106)	-	4,513,210

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Restricted Capital Project fund 2025 £	Total funds 2025 £
Tangible fixed assets	370,391	4,131,591	4,501,982
Current assets	83,105	-	83,105
Creditors due within one year	(499,696)	-	(499,696)
Creditors due in more than one year	(103,420)	-	(103,420)
Total	(149,620)	4,131,591	3,981,971

Analysis of net assets between funds - prior year

	Unrestricted funds 2024 £	Restricted funds 2024 £	Restricted Capital Project fund 2024 £	Total funds 2024 £
Tangible fixed assets	267,491	-	4,852,245	5,119,736
Current assets	720,131	9,165	-	729,296
Creditors due within one year	(1,165,188)	-	-	(1,165,188)
Creditors due in more than one year	(170,634)	-	-	(170,634)
Total	(348,200)	9,165	4,852,245	4,513,210

INDEPENDENCE FROM DRUGS AND ALCOHOL SCOTLAND (SCIO)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

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

	2025 £	2024 £
Net income/expenditure for the year (as per Statement of Financial Activities)	(531,239)	1,399,586
Adjustments for:		
Depreciation charges	603,529	591,577
Capitalised donated services	(67,114)	-
Loss on the disposal of fixed assets	219,459	-
Decrease in stocks	-	750
Decrease/(increase) in debtors	594,946	(565,856)
Increase/(decrease) in creditors	(659,367)	280,067
Interest payable	12,638	11,035
Interest receivable	-	(785)
Net cash provided by operating activities	172,852	1,716,374

As explained in note 11, during the year ended 31 March 2025, a purchase credit note was received relating to an asset that had been capitalised in the prior year. The correction was processed through the fixed asset register as a reduction in asset value, which has resulted in a "loss on disposal of fixed assets" being reported in the cash flow statement. This reflects the accounting treatment of the adjustment and does not represent an actual disposal or cash outflow.

19. Analysis of cash and cash equivalents

	2025 £	2024 £
Cash in hand	54,110	105,355
Total cash and cash equivalents	54,110	105,355

20. Analysis of changes in net debt

	At 1 April 2024 £	Cash flows £	Other non- cash changes £	At 31 March 2025 £
Cash at bank and in hand	105,355	(51,245)	-	54,110
Debt due within 1 year	(137,003)	73,339	(67,214)	(130,878)
Debts due after 1 year	(170,634)	-	67,214	(103,420)
	(202,282)	22,094	-	(180,188)

INDEPENDENCE FROM DRUGS AND ALCOHOL SCOTLAND (SCIO)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

21. Capital commitments

	2025 £	2024 £
Contracted for but not provided in these financial statements		
Drainage repair works	48,630	-

22. Pension commitments

The charity contributes to a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year. The amount contributed within the year ending 31 March 2025 was £10,058 (2024 - £10,548).

23. Operating lease commitments

At 31 March 2025 the charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2025 £	2024 £
Not later than 1 year	4,004	7,194
Later than 1 year and not later than 5 years	-	4,004
	<u>4,004</u>	<u>11,198</u>

24. Related party transactions

Control

Throughout the year, the charity was controlled by the Board of Trustees.

Transactions

There were no related party transactions in the current financial year. During the prior year, the charity received donations totalling £12,500 from two separate companies in which Trustees were key management personnel.