

106295

THE SCOTTISH DRUGS FORUM LIMITED

REPORT AND FINANCIAL STATEMENTS
FOR
THE YEAR ENDED
31ST MARCH 1995

COMPANY REGISTRATION NUMBER
SC 106295

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THE SCOTTISH DRUGS FORUM LTD.

REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 1995

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THE SCOTTISH DRUGS FORUM LTD.

REPORT OF THE MANAGEMENT COMMITTEE

The members of the Management Committee present their report and the financial statements for the year ended 31st March 1995.

PRINCIPAL ACTIVITIES AND FINANCIAL REVIEW

The following were the company's key aims as outlined in its 1994/95 Business Plan.

1. To facilitate the development of a comprehensive range of services to meet the needs of drug users and their families in Scotland.
2. To work towards improving the quality of services to drug users.
3. To provide opportunities to develop and promote common responses to issues of concern.
4. To facilitate the co-ordination of services concerned with problem drug use.
5. To collect and disseminate drugs information of relevance to those concerned with drug problems in Scotland.
6. To represent the interests of those directly affected by drug use at local, regional and national levels.

A full range of activities continued to be undertaken during the year in relation to co-ordination, information collection and dissemination and policy development.

Scottish Drugs Forum would like to thank Scottish Office Home and Health Department for their core funding and the Social Work Service Group for the funding of a development post and health boards for the funding of our regional work.

FUTURE PROSPECTS

The company is dependent on grants and donations for its future funding. A grant of £88,000 has been confirmed from Scottish Office Home and Health Department for the year to 31st March 1996. Funding is also available from Tayside, Lothian, Greater Glasgow, Lanarkshire, Ayrshire & Arran and Argyll & Clyde Health Boards. In addition Scottish Drugs Forum is in receipt of funding from Social Work Services Group and the Scottish Office Industry Department.

THE SCOTTISH DRUGS FORUM LTD.

REPORT OF THE MANAGEMENT COMMITTEE (continued)

DIVIDENDS

The Memorandum of Association of the company does not permit the payment of a dividend.

MEMBERS OF THE MANAGEMENT COMMITTEE & ROTATION

The following served as members of the management committee during the year:

Members throughout the year	Appointed during the year	Resigned during the year
G. Armour (Treasurer)	V. Morrison (Chairperson)	J. Waterhouse
M. Cruikshank	* J. Lang	R. Hynd
* C. Pilley	B. Geddes	R. Lonnie
N. McKeganey	E. McDonald	G. Anderson
	A. Thomson	A. D'Mello
	* R. Scott	M. Ward
	W. Colclough	M. Wilson
	* A. Horne	S. Clement
	C. Lind	
	E. Harte	
	J. Parker	

- * These members have resigned since 31st March 1995. S. Clement was chairperson until July 1994 and J. Waterhouse was acting chairperson from then until February 1995, when V. Morrison was appointed.

In accordance with Clause 50 of the Company's Articles one third of the members of the Management Committee will retire by rotation at the forthcoming annual general meeting and will be eligible for re-appointment.

AUDITORS

In accordance with Section 384 of the Companies Act 1985 a resolution proposing the re-appointment of Norman, Downie & Kerr as auditors to the company will be put to the Annual General Meeting.

By Order of the Management Committee

Yvonne Alexis

YVONNE ALEXIS
Company Secretary

16th November 1995

THE SCOTTISH DRUGS FORUM LIMITED

STATEMENT OF DIRECTORS' RESPONSIBILITIES

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the company's state of affairs at the end of the year and of its income less expenditure for that period. In preparing these financial statements the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards 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 assume that the company will continue in business.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

REPORT OF THE AUDITORS TO THE MEMBERS OF
THE SCOTTISH DRUGS FORUM LIMITED

We have audited the financial statements on pages 6 to 12 which have been prepared under the accounting policies set out on page 6.

RESPECTIVE RESPONSIBILITIES OF DIRECTORS AND AUDITORS

As described on page 4, the company's directors are responsible for the preparation of the financial statements. It is our responsibility to form an independent opinion, based on our audit, on those financial statements and to report our opinion to you.

BASIS OF OPINION

We conducted our audit in accordance with Auditing Standards issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the directors in the preparation of the financial statements, and of whether the accounting policies are appropriate to the company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of the information in the financial statements.

OPINION

In our opinion the financial statements give a true and fair view of the state of the company's affairs at 31st March 1995 and of its income less expenditure for the year then ended and have been properly prepared in accordance with the Companies Act 1985.

Norman, Downie & Kerr

NORMAN, DOWNIE & KERR
Chartered Accountants and Registered Auditors

130 Constitution Street,
Leith,
Edinburgh.

16th November 1995

THE SCOTTISH DRUGS FORUM LTD.

ACCOUNTING POLICIES

BASIS OF ACCOUNTING

The financial statements have been prepared under the historical cost convention and in accordance with applicable accounting standards in the United Kingdom.

CASH FLOW STATEMENT

The company qualifies as a small company under the terms of Section 247 of the Companies Act 1985. As a consequence it is exempt from the requirement to publish a cash flow statement.

GRANTS (INCLUDING CHANGE OF ACCOUNTING POLICY)

Income from annual grants to fund core activities is recognised in the period to which the grant relates and the related expenditure is incurred.

Income from other grants to fund specific projects is recognised in the period of receipt and any unexpended part of the income is carried forward as a restricted fund.

The latter is a change of accounting policy; in previous years any unexpended part of grant income for a specific project was included as a deferred grant in creditors. The revised policy accords with the recommended treatment in Statement of Recommended Practice No 2, "Accounting by Charities".

TANGIBLE FIXED ASSETS AND DEPRECIATION

Tangible fixed assets are stated at cost or valuation less depreciation. Depreciation on furniture & equipment is charged by the straight line method at rates varying from 10% to 25% of cost per annum depending on the estimated useful life of each asset.

DESIGNATED AND RESTRICTED FUNDS

Designated funds are amounts set aside by the management committee for specific purposes.

Restricted funds are amounts granted or donated for specific purposes and which may only be used for those purposes.

THE SCOTTISH DRUGS FORUM LTD.

INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST MARCH 1995

INCOME	Note	1995	1994
		£	£
Grants & donations receivable	2	459,924	273,237
Conferences & seminars		10,985	24,219
Bank interest		3,377	5,465
Other income		11,643	9,257
		-----	-----
		485,929	312,178
		-----	-----
EXPENDITURE			
Staff costs		202,641	174,968
Conferences and seminars		39,777	23,352
Publications and project costs		48,007	19,641
Occupancy costs		24,112	24,050
Administration costs		60,730	30,057
Depreciation		9,129	6,650
		-----	-----
		384,396	278,718
		-----	-----
INCOME LESS EXPENDITURE FOR YEAR		101,533	33,460
Transfer to : Restricted funds		(89,592)	-
: Designated funds		(4,627)	(29,063)
		-----	-----
NET INCREASE IN GENERAL FUND		7,314	4,397
		=====	=====

The income and expenditure account above contains all recognised gains and losses in each financial year and therefore no separate statement of total recognised gains and losses has been presented.

THE SCOTTISH DRUGS FORUM LTD.

BALANCE SHEET AT 31ST MARCH 1995

	Note	1995	1994
		£	£
FIXED ASSETS			
Tangible assets	6	16,632	10,275
CURRENT ASSETS			
Debtors	7	5,604	4,584
Bank deposits		137,582	114,632
Cash at bank & in hand		53,549	2,811
		196,735	122,027
CREDITORS - Amounts falling due within one year	8	49,367	66,027
NET CURRENT ASSETS		147,368	56,000
TOTAL ASSETS LESS CURRENT LIABILITIES		164,000	66,275
CREDITORS - Amounts falling due in over one year	8	-	3,808
		164,000	62,467
RESERVES			
General fund	9	23,928	16,614
Designated funds	9	50,480	45,853
Restricted funds	9	89,592	-
		164,000	62,467

The accounts on pages 6 to 12 were approved on 16th November 1995 and are signed on behalf of the Management Committee by:

Gordon W. Ann
Stephen L. Harte

Members of the Management Committee

THE SCOTTISH DRUGS FORUM LTD.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 1995

1. STATUS OF COMPANY

The Scottish Drugs Forum is a company limited by guarantee and not having a share capital. The liability of the members is limited to £1 each.

2. GRANTS & DONATIONS RECEIVABLE

	1995	1994
	----	----
	£	£
Received in year	406,161	236,764
(Less): deferred in year	-	(29,042)
Deferred grants released	53,763	65,515
	-----	-----
	459,924	273,237
	=====	=====

There has been a change in the accounting policy for recognising income from grants to fund specific projects, as set out on page 6. If this policy had been applied in 1994, the effect would have been to increase grant income and the balance on restricted funds in that year by £53,763 and to reduce grant income in 1995 by the same amount.

3. EXPENDITURE

Expenditure includes the following amounts charged:

	£	£
Auditors' remuneration	1,200	950
Hire of equipment	664	2,711
Rent payable	13,625	13,251
	=====	=====

4. STAFF DETAILS

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

	Number	Number
	-----	-----
Administrative & field staff	13	12
	=====	=====
Total staff costs for the above persons were:	£	£
Salaries	174,398	150,618
Social security	17,022	14,848
Pension costs	11,221	9,502
	-----	-----
	202,641	174,968
	=====	=====

THE SCOTTISH DRUGS FORUM LTD.

NOTES TO THE FINANCIAL STATEMENTS (continued)

4. STAFF DETAILS (continued)

No emoluments were paid to any member of the management committee during the year.

5. TAXATION

No provision for taxation is required since the company has been accepted as charitable under Section 505 of the Income & Corporation Taxes Act 1988.

6. TANGIBLE FIXED ASSETS

Furniture
& equipment

£

COST OR VALUATION

At 1st April 1994

29,068

Additions

15,486

(less): Disposals

(1,116)

At 31st March 1995

43,438

DEPRECIATION

At 1st April 1994

18,793

Charge for year

8,459

(less): on disposals

(446)

At 31st March 1995

26,806

NET BOOK VALUE

At 31st March 1995

16,632

At 31st March 1994

10,275

7. DEBTORS

1995

1994

AMOUNTS FALLING DUE WITHIN ONE YEAR:

£

£

Prepayments

4,122

3,871

Accrued income

1,482

713

5,604

4,584

THE SCOTTISH DRUGS FORUM LTD.

NOTES TO THE FINANCIAL STATEMENTS (continued)

8. CREDITORS	1995	1994
	-----	-----
	£	£
AMOUNTS FALLING DUE WITHIN ONE YEAR:		
Deferred grants	-	49,955
Taxation & social security	6,506	4,403
Accruals	41,442	10,937
Other creditors	1,419	732
	-----	-----
	49,367	66,027
	=====	=====

AMOUNTS FALLING DUE IN OVER ONE YEAR:

Deferred grants	-	3,808
	=====	=====

9. MOVEMENT ON FUNDS

	General Fund	Designated Funds	Restricted Funds	Total
	-----	-----	-----	-----
	£	£	£	£
At 1/4/94	16,614	45,853	-	62,467
Deferred grants released	9,582	-	44,181	53,763
Income received in year	233,192	5,903	193,071	432,166
(less):				
Expenditure	(235,460)	(1,276)	(147,660)	(384,396)
	-----	-----	-----	-----
At 31/3/95	23,928	50,480	89,592	164,000
	=====	=====	=====	=====

Designated and restricted funds were held for the following purposes at 31st March 1995:

	Designated	Restricted
	-----	-----
	£	£
Publications	13,480	41,560
Policy development	20,000	-
Information Technology & Communication Systems	17,000	-
Recreational Drug use	-	34,882
Ethnic Minorities	-	13,150
	-----	-----
	50,480	89,592
	=====	=====

THE SCOTTISH DRUGS FORUM LTD.

NOTES TO THE FINANCIAL STATEMENTS (continued)

11. LEASE COMMITMENTS

The company has lease commitments on its various office premises as follows:

Rent due:	Within one year	1-5 years	In over 5 years
-----	-----	-----	-----
	£	£	£
Glasgow	6,198	25,000	1,302
Edinburgh	3,869	8,854	-
Dundee	3,500	4,871	-
	-----	-----	-----
Total	13,567	38,725	1,302
	=====	=====	=====