

The Scottish Drugs Forum Limited
Report and Financial Statements
For the Year Ended
31 March 2007



Company Registration Number SC 106295

Scottish Charity Number: SC 008075

The Scottish Drugs Forum Limited

Report and Financial Statements For the Year Ended 31 March 2007

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The Scottish Drugs Forum Limited

Reference and Administrative Information

Principal Address Scottish Drugs Forum
91, Mitchell Street
Glasgow
G1 3LN

Company Registration SC 106295

Scottish Charity Number: SC 008075

Directors

The following are present directors of the company or have served as directors in the year

Present Directors

Anne Thomson	(Chair)	Ellen Donnelly	
George Wilson	(vice Chair)	Valerie Corbett	
Gordon Armour	(Treasurer)	Mary Hepburn	
Max Cruikshank		Sean McCollum	
George Allan		Dana O'Dwyer	
Peter Anderson		Angela Roberts	
Stephen Birrell		Liam Wells	
Thomas Munro		David Johnston	(appointed 5/12/06)
Oliver Aldridge	(appointed 5/12/06)		

Former Directors

Mark Cresswell	(resigned 1/3/07)
Lucy Cockayne	(resigned 28/2/07)

Directors retire at the annual general meeting, after 3 years' service, and are eligible for re appointment

Senior Management Staff.

Dave Liddell	Director
Ken Butler	Head of Business, Finance & Administration

Auditors. Norman, Downie & Kerr Ltd
The Courtyard
130 Constitution Street
Edinburgh
EH6 6AJ

Bankers Clydesdale Bank plc
14 Bothwell Street
Glasgow
G2 6QY

The Scottish Drugs Forum Limited

Report of the Directors For the Year Ended 31 March 2007

The Directors are pleased to present their report and the financial statements for the year ended 31 March 2007. The financial statements have been prepared in accordance with the Statement of Recommended Practice, *Accounting and Reporting by Charities* and the requirements of company law and Scottish charity law.

Structure, governance, & management

The Scottish Drugs Forum (SDF) is a company limited by guarantee with the liability of members limited to £1 each. The company is governed under the terms of its Memorandum and Articles of Association and is a registered Scottish Charity.

Directors are appointed to the Board at the annual general meeting (AGM) and may also be co-opted at any time during the year, subject to appointment at the following AGM. Generally, directors retire after 3 years' service, at the AGM, and are eligible for re-appointment.

The Board meets regularly (at least quarterly) to direct the business of the charity and has also set up sub-committees for finance and for other purposes. Induction and relevant training are given as required. Responsibility for day to day operations is delegated to the senior management staff (see page 2).

The names of those who served on the Board of Directors during the year and other general information are listed on page 2.

Risk Management

The Directors have instigated a formal process to review and monitor the major risks to which the charity is exposed. They are aware of the major risks, financial and otherwise, affecting the charity and consider that appropriate procedures are in place to mitigate those risks.

Objectives, activities & achievements

The overall aims of SDF for 2006/7 were

- 1. To support an improvement in the quality of all responses to drug use in Scotland.**
- 2. To improve the general level of understanding and awareness of drug issues among practitioners, drug users, their families and the wider community.**
- 3. To act as a forum to develop and promote common responses to issues of concern and to represent SDF members.**
- 4. To develop SDF's capacity in line with existing and new demands.**

These aims were achieved through the following objectives, a brief summary of our achievements is provided under each objective.

To support the empowerment of communities to respond to drug problems

Delivered training events to over 1200 people. Provided support to a range of community groups and drug forums. Participated in 17 Alcohol and Drug Action Teams and sub-groups. Naloxone pilots in Lanarkshire and Glasgow were strongly influenced by SDF. Nationally, as part of the quality standards work, SDF are helping to develop guidance on user involvement for services. Supported the development of the Scottish Association of Families Affected by Drug Use (SNAFAD).

The Scottish Drugs Forum Limited

Report of The Directors (Continued)

Objectives, activities & achievements (continued)

To ensure that service providers and policymakers are fully aware of the interests and concerns of those affected by drug use

Over 40 service user volunteers were involved during the year and we undertook a range of surveys, presentations and meetings as part of this work. For example volunteers met the head of the Scottish Executive's Justice Division. User involvement volunteers were involved in methadone review, Social Work Inspection Agency (SWIA) Substance Misuse Inspection of Grampian. Worked with the Scottish Executive to establish the National drug death user forum.

To assist the development of high quality services

Provided and evaluated 20 events to non statutory drug services across Scotland.

The Drumchapel nutritional study was completed (with 50 respondents) and also SWIA study (157 respondents), Quality standards survey (50 respondents), DTTO survey, School survey, prolific offender's survey, and colour coded needle and syringes work in progress as in East Dumbartonshire CAT. Worked with 10 agencies in Glasgow to assist with ICT issues. SDF provided input and chaired the National DTTO conference.

To promote service development/service changes to meet unrealised human and social potential of people with drug problems

Continued to work on issues relating to employability through membership of the SAADAT employability sub group, development of an outline proposal with Learn Direct Scotland and linking with SCVO's work on employability.

Continued to run the Addiction Workers Training Course. 9 people secured full time employment from the 2006 course and the 2007 course began with 20 recruits.

To undertake research and audits which assist in improving the response to drug use

The Methadone review was completed. The SWIA study was completed, interviewing 157 clients, significantly more than the target. Local studies included DTTO, nutrition, prolific offenders and quality standards, and the Dumbarton Road Corridor community survey on drug and alcohol issues.

To disseminate information on drugs and drug related issues in order to spread best practice

8 bulletins were published. The website had over 60,000 individual visitors. Dealt with over 200 media requests and undertook 24 proactive news briefings. Undertook development work on a new online Directory of Services.

To promote common responses to issues of concern

4 seminars were undertaken involving 400 delegates. Supported the Scottish Executive DTTO seminar and the Families Outside Conference. Undertook a range of policy related work on issues such as poverty and drug problems, drug related deaths, and quality standards.

To work in partnership with government and government agencies to promote a cohesive response among agencies/organisations

SDF was represented on the following groups: SACDM (including 2 sub groups), National Drug Deaths Forum, DTTO National Steering Group, DTTO conference planning group, National Communications Group, ISD re reporting implementation group, National HCV Steering Group and two of its sub groups, National Workforce Training and Development Strategy Group.

Drugs and poverty work is ongoing and joint work on stimulants and methadone review. SDF sits on the SADAAT national committee and the drug deaths sub group.

The Scottish Drugs Forum Limited

Report of The Directors (Continued)

Objectives, activities & achievements (continued)

To develop SDF's membership base

Two consultations were undertaken (treatment and rehab bill and amounts for possession and supply), with 140 people attending meetings

Developing needle exchange guidelines with Needle Exchange Forum Supporting voluntary sector networks, including Lothian, Ayrshire Greater Glasgow and Lanarkshire

To ensure effective ongoing strategic planning

Successfully obtained funding for User Involvement in Perth and Kinross Final proposal submitted to Lottery and ICT proposal to the Scottish Executive Funding for the National Training Officer secured for another year Discussions underway with Executive re continued funding for critical incidents training Secured continued funding for Lanarkshire User Involvement and discussing new SLA with Glasgow Seeking further funding for Highland User Involvement project Funding secured for part time post to develop and sustain a new Directory of Drug Services

To ensure effective corporate governance

Regular Management and Trustee meetings were held and funders were updated on a regular basis Training in Management and Trustee responsibilities undertaken

Organisation remains within the planned budget

To ensure effective staff management and support

Appraisals delivered to all staff and supervision undertaken

Financial Review

The accounts show an increase in funds of £198,208 comprising an increase of £118,039 in restricted funds and an increase of £80,169 in unrestricted funds An amount of £10,000 has been transferred from unrestricted funds to support the user involvement programme in Highland Region The analysis between restricted and unrestricted funds is shown in the statement of financial activities on page 10 and further details of the movements in funds are shown in note 9 on page 16 Details of grants receivable are shown in note 1 on page 12

Building on the work done in 2005/6, the company was able during 2006/7 to generate a further surplus on activities within its unrestricted general fund These funds, which had been depleted by previous year's activities, now provide a level of security against changes in future funding but are still below the target levels set by our Board 2006/7 represented the first year of a three year core funding plan agreed with the Executive We are grateful to the Scottish Executive for their continued support

During the year we commenced a User Involvement project in Perth and Kinross and a project to further develop our Directory of Drug Services, in partnership with the Scottish Executive Our Greater Glasgow Capacity Building programme ceased at the end of November and at the end of March, responsibility for the Dumbarton Road Community programme was handed over to a local community forum

Reserves Policy

The unrestricted general fund, accumulated from past operating results, represents the free reserves of the charitable company The longer term aim of the Board is to build up these free reserves so that they are sufficient to cover one year of operating expenditure, additional to that covered by restricted funds, at current levels The present balance on the general fund is £117,361, which is equivalent to just under three months' annual core expenditure When considering the level of general funds available the Directors are mindful of the level of potential corporate redundancy liability At the end of 2006/7 this amounted to £41,385

The Scottish Drugs Forum Limited

Report of The Directors (Continued)

Financial Review (continued)

Scottish Drugs Forum would like to thank the following organisations for their financial support

Scottish Executive

Big Lottery Fund

Glasgow City Council

South Lanarkshire Council

NHS Lothian

NHS Greater Glasgow

NHS Fife

NHS Highland

Robertson Trust

NHS Fife Drug & Alcohol Action Team (DAAT)

Highland DAAT

Lanarkshire DAAT

Greater Glasgow & Clyde Drug Action Team

Perth & Kinross Drug Action Team

Lanarkshire Drug Action Team

Greater Glasgow & Clyde Alcohol Action Team

Community Regeneration Fund

Drumchapel SIP

Dumbarton Road SIP

Addiction Workers Training Project

Statement of Directors' Responsibilities

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure for the financial period. In preparing those 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 presume that the charitable company will continue in operation

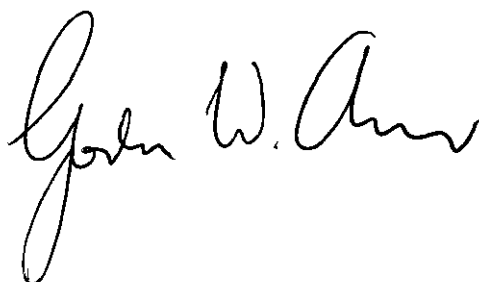
The Directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 1985. They are also responsible for safeguarding the assets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

The directors confirm that

- as far as they are aware, there is no relevant audit information of which the company's auditors are unaware
- each director has taken all the steps he/she ought to have taken as a director in order to become aware of any relevant audit information and to establish that the company's auditors are aware of that information

By Order of the Board

Director



Date:

22nd August 2007

Independent Auditors' Report To the Members of Scottish Drugs Forum Limited

This report is issued in respect of an audit carried out under section 235 of the Companies Act 1985 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005

We have audited the financial statements of Scottish Drugs Forum Limited for the year ended 31 March 2007 set out on pages 9 to 17. These financial statements have been prepared in accordance with the accounting policies set out therein and the requirements of the Financial Reporting Standard for Smaller Entities (effective January 2007)

This report is made solely to the company's members, as a body, in accordance with Section 235 of the Companies Act 1985 and to the charity's directors, as a body, in accordance with section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the company's members and the charity's directors 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 its members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective Responsibilities of the Directors and the Auditors

The directors' responsibilities for preparing the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) are set out in the Statement of Directors' Responsibilities on page 6.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Companies Act 1985, the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006. We also report to you whether, in our opinion, the information given in the Directors' Report is consistent with the financial statements.

In addition we also report to you if, in our opinion, the charitable company has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding directors' remuneration and other transactions is not disclosed.

We read the Directors' Report and consider the implications for our report if we become aware of any apparent misstatements within it.

Basis of Audit Opinion

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board (APB). 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 charitable 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 information in the financial statements.

We have undertaken the audit in accordance with the requirements of APB Ethical Standards including the APB Ethical Standard Provisions Available for Small Entities. In common with the auditors of many charities of similar size, we have also assisted with preparation of the statutory financial statements.

Independent Auditors' Report (continued)

Opinion

In our opinion

- the financial statements give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities, of the state of the charitable company's affairs as at 31 March 2007 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended,
- the financial statements have been properly prepared in accordance with the Companies Act 1985, the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006, and
- the information given in the Directors' Report is consistent with the financial statements

Norman, Downie & Kerr Ltd

Norman, Downie & Kerr Ltd
Chartered Accountants and Registered Auditors

Date *29 August 2007*

The Courtyard,
130 Constitution Street
Edinburgh EH6 6AJ

The Scottish Drugs Forum Limited

Accounting Policies

Basis of Accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities and the Statement of Recommended Practice, *Accounting by Reporting by Charities*

Grants and Donations

Income from annual grants is recognised in the period to which the grant relates. Any annual grants received in advance are included as deferred grants in creditors. Income from other grants and donations is recognised on receipt provided there are no external conditions affecting entitlement.

Where a grant or donation is received for a specific purpose, it is included in restricted income and any unexpended portion carried forward as a restricted fund.

Resources Expended

All expenditure is accounted for on an accruals basis. As far as possible costs are attributed directly to the various categories of charitable expenditure. Staff costs are allocated on the basis of time spent on each activity by employees and other overheads in proportion to estimated staff usage of facilities.

Governance costs are those associated with the running of the charitable company.

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 over the estimated useful life of each asset as follows:

Furniture & fittings	10 years
Computer equipment	3 years
Other office equipment	4-5 years

Leases

Assets held under finance leases, which confer rights and obligations similar to those attached to owned assets, are capitalised as tangible fixed assets and are depreciated over the shorter of the lease terms and their useful lives. The capital elements of future lease obligations are recorded as liabilities, while the interest elements are charged to expenditure on a straight line basis over the lease term.

Rentals under operating leases are charged on a straight line basis over the lease term.

Stock

Stock comprises publications held for resale and is stated at the lower of cost and net realisable value.

Pension Costs

Pension costs represent defined contributions payable for the accounting period.

Taxation

The company is a registered charity and no provision for taxation is required on its present charitable activities.

The company is not registered for VAT and expenditure includes the cost of VAT where relevant.

Funds

Unrestricted general funds can be used in accordance with any of the charitable objects at the discretion of the Directors.

Designated funds are set aside by the Directors out of unrestricted general funds for specific future purposes or projects.

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

The Scottish Drugs Forum Limited

Statement of Financial Activities (including Income and Expenditure Account) For the Year Ended 31 March 2007

	Note	Unrestricted Funds £	Restricted Funds £	Total 2007 £	Total 2006 £
Incoming resources from					
charitable activities					
National & Regional core grants	1		466,715	466,715	495,923
National services	1		153,262	153,262	117,835
North projects	1		226,988	226,988	136,641
West projects	1		322,426	322,426	306,132
East projects	1				50,000
Conferences & Seminars		30,870		30,870	52,562
Consultancy, training & other project income	2	62,228		62,228	31,489
Incoming resources from generated funds					
Members' subscriptions		15,782		15,782	11,723
Bank interest		6,172		6,172	1,942
Accommodation income		2,020		2,020	
Other incoming resources					
Staff secondment		19,519		19,519	17,339
Total incoming resources		<u>136,591</u>	<u>1,169,391</u>	<u>1,305,982</u>	<u>1,221,586</u>
Resources Expended					
Charitable activities.					
National & Regional support		35,956	439,906	475,862	481,314
National services Training & Directory			109,887	109,887	118,052
North projects			192,445	192,445	184,788
West projects			288,914	288,914	284,644
East projects					50,000
Other projects			2,500	2,500	2,500
Governance costs		18,647		18,647	18,147
Other resources expended*					
Staff secondment		19,519		19,519	17,339
Total resources expended	3	<u>74,122</u>	<u>1,033,652</u>	<u>1,107,774</u>	<u>1,156,784</u>
Net incoming / (outgoing) resources					
Net income / (expenditure) for year		62,469	135,739	198,208	64,802
Net transfers		<u>17,700</u>	<u>(17,700)</u>		
Net movement in funds		80,169	118,039	198,208	64,802
Funds brought forward		<u>91,939</u>	<u>88,545</u>	<u>180,484</u>	<u>115,682</u>
Funds carried forward		<u>172,108</u>	<u>206,584</u>	<u>378,692</u>	<u>180,484</u>

The statement of financial activities includes all gains and losses in the year
All incoming resources and resources expended derive from continuing activities

The notes on pages 12 to 17 and the accounting policies on page 9 form part of these financial statements

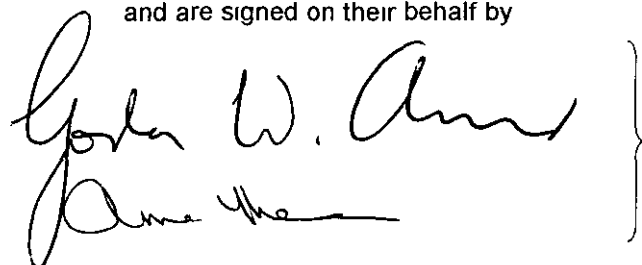
The Scottish Drugs Forum Limited

Balance Sheet at 31 March 2007

	Note	2007 £	2006 £
Fixed Assets			
Tangible assets	5	<u>14,747</u>	<u>3,271</u>
Current Assets			
Stock		1,500	1,500
Debtors	6	58,162	108,389
Cash at bank & in hand		<u>376,292</u>	<u>145,691</u>
		435,954	255,580
Creditors Amounts falling due within one year	7	<u>72,009</u>	<u>78,367</u>
Net Current Assets		<u>363,945</u>	<u>177,213</u>
Total Assets Less Current Liabilities		<u>378,692</u>	<u>180,484</u>
Net Assets		<u><u>378,692</u></u>	<u><u>180,484</u></u>
Funds			
<i>Unrestricted funds</i>			
Designated funds	9	54,747	3,271
General fund	9	<u>117,361</u>	<u>88,668</u>
Total unrestricted funds		172,108	91,939
Restricted funds	9	<u>206,584</u>	<u>88,545</u>
Total Funds		<u><u>378,692</u></u>	<u><u>180,484</u></u>

The accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies and the Financial Reporting Standard for Smaller Entities

The accounts on pages 9 to 17 were approved by the Board of Directors on 22/8/07 and are signed on their behalf by



Directors

Date: 22nd August 2007

The notes on pages 12 to 17 and the accounting policies on page 9 form part of these financial statements

The Scottish Drugs Forum Limited

Notes to the Financial Statements For the Year Ended 31 March 2007

1 Incoming resources from charitable activities:	2007	2006
<i>National & Regional Core grants.</i>	£	£
Scottish Executive <i>for National expenditure</i>	400,000	309,000
Scottish Executive <i>additional grant</i>		120,000
NHS Lothian <i>East of Scotland</i>	30,279	30,278
Fife NHS Board <i>East of Scotland</i>	7,865	7,865
Greater Glasgow NHS Board <i>West of Scotland</i>	15,150	14,780
Glasgow City Council <i>West of Scotland</i>	13,421	14,000
	466,715	495,923
<i>National Services:</i>		
Scottish Executive <i>S9 Training</i>	52,000	52,718
Scottish Executive <i>Critical Incidents</i>	60,552	59,521
Scottish Executive <i>Directory of Services</i>	34,607	
Grants for <i>Needle Exchange</i>	6,000	5,123
Other income	103	473
	153,262	117,835
<i>North Projects.</i>		
Big Lottery <i>for Highland user involvement</i>	24,992	13,841
Perth & Kinross <i>Drug & Alcohol Action Team (user involvement)</i>	58,724	
Other user involvement income	670	
<i>Community Engagement</i>		
Community Regeneration fund <i>Drumchapel</i>	61,349	61,349
Community Regeneration fund <i>Dumbarton Road</i>	59,777	59,777
Grant for <i>Addiction Week</i>	5,500	
Grant for <i>Peer Education</i>	11,000	
Other income for <i>Community Engagement</i>	4,976	1,674
	226,988	136,641
<i>West Projects</i>		
Glasgow City Council <i>Capacity Building for External Agencies</i>	17,239	68,540
<i>Addiction Workers' Training Programme (AWTP)</i>		
Community Regeneration fund	125,000	
Big Lottery	42,116	72,119
Greater Glasgow NHS Board	20,000	20,000
Robertson Trust		20,000
Other income for <i>AWTP</i>		9,242
<i>User Involvement</i>		
Greater Glasgow NHS Board	57,766	56,084
Big Lottery <i>for Lanarkshire</i>	16,708	50,117
Lanarkshire NHS Board <i>Drug & Alcohol Action Team</i>	10,000	10,000
South Lanarkshire Council	30,500	
Other income for <i>User Involvement</i>	3,097	30
	322,426	306,132
<i>East Projects:</i>		
NHS Fife <i>Drug & Alcohol Action Team</i>		50,000
2 Consultancy, training & other project income		
Consultancy, vocational training & research fees	28,186	24,552
Methodone review	10,000	
Social Work Inspection Agency study	21,599	
Publications & advertising	2,443	1,937
British Aerosol Manufacturers' Association <i>for publication</i>		5,000
	62,228	31,489

The Scottish Drugs Forum Limited

Notes to the Financial Statements (continued)

3 Resources Expended

	Staff costs £	Direct operating costs £	Admin cost allocation £	Total 2007 £	Total 2006 £
National & Regional support	363,763	20,776	91,323	475,862	481,314
National services Training & Directory	87,056	13,186	9,645	109,887	118,052
<i>North projects</i>					
User involvement	34,558	7,646	7,759	49,963	47,410
Community engagement	78,443	56,026	8,013	142,482	137,378
<i>West projects</i>					
User involvement	71,268	19,177	12,082	102,527	105,625
Capacity Building for external agencies	16,704	340	913	17,957	67,422
Addiction workers' training programme	45,649	117,936	4,845	168,430	111,597
<i>East projects</i> User involvement				-	50,000
Other project expenditure	2,094	156	250	2,500	2,500
Governance costs	8,098		10,549	18,647	18,147
Staff secondment	19,519			19,519	17,339
Total resources expended	727,152	235,243	145,379	1,107,774	1,156,784

Analysis of above expenditure.

Staff costs (note 4)	727,152			727,152	821,706
Direct operating costs:					
Conferences and seminars		9,077		9,077	10,801
Publications and printing		10,088		10,088	11,179
Training & consultancy		5,013		5,013	3,666
Travel & subsistence		19,577		19,577	30,130
Addiction project trainee costs		78,475		78,475	39,815
Subscriptions		675		675	1,439
Other project costs		112,338		112,338	88,340
Administrative costs:					
Rent & rates			47,446	47,446	49,343
Property services			26,768	26,768	22,453
Postage & telephone			16,739	16,739	18,717
Office supplies			13,986	13,986	16,106
Office equipment costs			18,881	18,881	21,030
Professional fees			11,188	11,188	7,267
Depreciation		-	7,580	7,580	10,520
Bad debt provision			2,791	2,791	2,476
Other expenditure				-	1,796
Total resources expended	727,152	235,243	145,379	1,107,774	1,156,784

The Scottish Drugs Forum Limited

Notes to the Financial Statements (continued)

3. Resources Expended (continued)

	2007	2006
	£	£
Auditors' remuneration:		
for audit and accounts	<u>3,600</u>	<u>3,500</u>

4. Staff Details

	£	£
Gross salaries	617,259	697,774
Social security costs	65,769	72,935
Pension costs	39,503	37,208
Redundancy payments	-	12,825
Recruitment	<u>4,621</u>	<u>964</u>
Total	<u>727,152</u>	<u>821,706</u>

Average number of employees

Management	7	7
Project / development staff	10	14
Research	1	1
Administrative support	<u>3</u>	<u>4</u>
Total	<u>21</u>	<u>26</u>

No employee received emoluments in excess of £60,000

No emoluments were paid to directors during the year and there were no reimbursed expenses

5. Tangible Fixed Assets

Furniture & equipment £

Cost or Valuation

At 1 April 2006	121,191
Additions	19,056
(Less) Disposals	<u>(1,291)</u>
At 31 March 2007	<u>138,956</u>

Depreciation

At 1 April 2006	117,920
Charge for year	7,580
(Less) on disposals	<u>(1,291)</u>
At 31 March 2007	<u>124,209</u>

Net Book Value

At 31 March 2007	<u><u>14,747</u></u>
At 31 March 2006	<u><u>3,271</u></u>

The Scottish Drugs Forum Limited

Notes to the Financial Statements (continued)

6. Debtors	2007	2006
<i>Amounts falling due within one year:</i>	£	£
Invoiced sales	12,974	31,453
Accrued income	31,458	67,038
Prepayments	13,730	9,369
Other debtors		529
	<u>58,162</u>	<u>108,389</u>

7. Creditors	£	£
<i>Amounts falling due within one year:</i>		
Deferred income	265	3,000
Obligations under finance leases	-	
Taxation and Social Security	19,538	19,878
Accruals & other creditors	42,892	46,129
Funds held for ERIT (see note below)	8,559	9,360
Funds held for Network Ayrshire	755	
	<u>72,009</u>	<u>78,367</u>

Note: Funds of £8,559 are held on behalf of the Federation of European Professional Associations Working in the Field of Drug Abuse (ERIT)

8. Lease Commitments

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

	Note	Total £	Expiry Date	
			Within 1 year £	Over 5 years £
National office (Glasgow)		35,150		35,150
Edinburgh office	(a)	<u>6,000</u>	<u>6,000</u>	
		<u>41,150</u>	<u>6,000</u>	<u>35,150</u>

Notes:

(a) The lease for Edinburgh is renewable annually in August

(b) The company also leases an office in Inverness at an annual rent of £6,000 with one month's notice of termination

The Scottish Drugs Forum Limited

Notes to the Financial Statements (continued)

9 Movement on Funds	At 1/4/06 £	Movement in Resources		Transfers £	At 31/3/07 £
Restricted Funds:		Incoming £	Outgoing £		
Core funds:					
National		400,000	(333,459)	(66,541)	
Regional funds		66,715	(106,447)	39,732	
Total core funds		466,715	(439,906)	(26,809)	
Project funds:					
<i>National services</i>					
S 9 Training		52,103	(51,701)	(402)	
Critical Incidents	3,183	60,552	(50,034)	(402)	13,299
Needle exchange		6,000	(6,000)		
Directory of services		34,607	(2,152)		32,455
<i>North projects</i>					
Highland user involvement	33,674	25,662	(48,254)	10,000	21,082
Perth & Kinross UI		58,724	(1,709)	(805)	56,210
Drumchapel SIP (note 10)		61,461	(61,461)		
Other Drumchapel projects		4,642	(2,848)		1,794
Dumbarton Road SIP (note 10)	1,674	59,999	(61,602)	(71)	-
Addiction week (Dumbarton Rd)		5,500	(5,571)	71	
Peer education (Dumbarton Rd)		11,000	(11,000)		
<i>West projects</i>					
Glasgow UI		58,163	(51,863)		6,300
Lanarkshire UI	14,958	59,908	(50,664)		24,202
Capacity Building		17,239	(17,957)	718	
Addiction Workers' Training	31,150	187,116	(168,430)		49,836
<i>Other project funds</i>					
VS Focus newsletter	2,500		(2,500)		
Lloyds TSB consultancy	1,406				1,406
Total project funds	88,545	702,676	(593,746)	9,109	206,584
Total Restricted Funds	88,545	1,169,391	(1,033,652)	(17,700)	206,584
Unrestricted Funds					
Designated funds:					
Office refurbishment				40,000	40,000
Fixed Asset fund	3,271		(7,580)	19,056	14,747
Total designated funds	3,271		(7,580)	59,056	54,747
General fund	88,668	136,591	(66,542)	(41,356)	117,361
Total Unrestricted Funds	91,939	136,591	(74,122)	17,700	172,108
Total Funds	180,484	1,305,982	(1,107,774)		378,692

(see Notes on Funds on next page)

The Scottish Drugs Forum Limited

Notes to the Financial Statements (continued)

9 Movement on Funds (continued)

Notes on Funds

Core funds represent grants received less expenditure for staff, office and capital costs, as detailed above

Project funds are for various specific projects as detailed above

Designated funds

The office refurbishment fund is for upgrading of the new office during the next 12 months

The fixed asset fund represents the net book value of fixed assets. The cost of assets acquired is transferred into the fund in the year of purchase and annual depreciation is charged to the fund

10. Community Regeneration Fund (Social Inclusion Partnership areas)

Project:

Substance use in Drumchapel

Dumbarton Road Tackling drugs misuse monies

Totals

Grant Receivable £	Expenditure £	Net Balance £
61,349	(61,349)	
59,777	(59,777)	
<u>121,126</u>	<u>(121,126)</u>	

11. Analysis of Net Assets Between Funds

	Restricted Funds £	Designated Funds £	General Fund £	Total Funds £
Tangible fixed assets		14,747		14,747
Stock			1,500	1,500
Debtors	32,358		25,804	58,162
Bank & cash	196,675	40,000	139,617	376,292
Creditors due in one year	(22,449)		(49,560)	(72,009)
Total funds at 31 March 2007	<u>206,584</u>	<u>54,747</u>	<u>117,361</u>	<u>378,692</u>