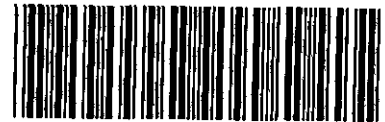


The Scottish Drugs Forum Limited
Report and Financial Statements
For the Year Ended
31 March 2008

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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 2008

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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)	Valerie Corbett	
George Wilson	(vice Chair)	Mary Hepburn	
Gordon Armour	(Treasurer)	Dana O'Dwyer	
George Allan		Liam Wells	
Stephen Birrell		David Johnston	
Thomas Munro		Jay Jayne	(appointed 4/12/07)
Oliver Aldridge		Rhona Mackay	(appointed 4/12/07)
Ellen Donnelly			

Former Directors

Max Cruikshank	(resigned 4/12/07)	Peter Anderson	(resigned 4/12/07)
Sean McCollum	(resigned 4/12/07)	Angela Roberts	(resigned 4/12/07)

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 2008

The Directors are pleased to present their report and the financial statements for the year ended 31 March 2008. 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 2007/8 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 700 people. Provided support and capacity building to a range of community groups and drug forums. Participated in the majority of Alcohol and Drug Action Teams and sub-groups. 49 training sessions on overdose aid delivered. Overdose campaign delivered in December 2007.

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

User involvement embedded in Perth & Kinross addiction strategy, community planning strategy, Scottish Social Services Council UI group, Scottish Voices, Multiple and Complex needs group, PKDAAT, Scottish Futures Forum.

The Scottish Drugs Forum Limited

Report of The Directors (Continued)

Objectives, activities & achievements (continued)

Over 40 service user volunteers were involved during the year across 5 user involvement groups, including a new group in Edinburgh, and we undertook a range of surveys, presentations and meetings as part of this work. Peer research evaluation of East Dunbartonshire CAT, maternity services for minority groups in Gtr Glasgow and Clyde, Hepatitis C issues of injecting drug users in Glasgow, and national aftercare study and Lanarkshire wide drug/alcohol services. Continuing to support national drug death user forum. All five users groups have had meetings with local planners. Presentations at Scottish Futures (New Abstemionists) and Wraparound conference (aftercare).

To assist the development of high quality services

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

East Dunbartonshire CAT service user evaluation (31 interviewed), HCV study (79 interviewed), maternity services equalities study (28 pregnant drug users of 50 minority groups interviewed), Lanarkshire wide drug and alcohol services survey (130 interviewed) National aftercare survey (117 interviewed – 51 in Glasgow, 45 Highland, 21 Perth), Needle exchange, hidden harm, baseline study in Perth & Kinross

Continued development work on a service quality project

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

Supported the re launch of the Glasgow employability subgroup. Member of SAADAT employability sub group

2007 course 20 recruits, 18 completed course, 15 secured employment. Funding secured for approximately 15 new recruits

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

Completed commission research for Scottish Government in partnership with Figure8 consultancy on the Glasgow Naloxone programme. Completed an evaluation of the Naloxone training sessions through survey of pre and post training clients and carers

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

9 bulletins were published. The website had over 40,000 individual visitors. Dealt with over 130 media requests and undertook 15 proactive news briefings. Delivered new online Directory of Services

To promote common responses to issues of concern

7 seminars undertaken including Benzodiazepine and Wraparound care conferences. Over 600 delegates attended overall

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

SDF played an active role in the development of the new drug strategy, through a submission and direct input to the text through membership of the Scottish Advisory Committee on Drug Misuse (SACDM). SDF also played an active role on three SACDM sub groups. In addition SDF was an active member of National Drug Deaths Forum, National Communications Group, National HCV Steering Group and two of its sub group, National Workforce Training and National Education Steering Group on substance misuse and Development Strategy Group. ACMD member since January 1st 2008. Member of EU Civil Society Drugs Group

Sit on SADAAT national committee. Worked closely with SADAAT re the Scottish Futures Forum

The Scottish Drugs Forum Limited

Report of The Directors (Continued)

Objectives, activities & achievements (continued)

To develop SDF's membership base

Undertook extensive consultation with membership re SDF's submission to the drug strategy development. Submitted response to 'Orange guidelines' and to the European Commission on Civil Society engagement.

Supporting or chairing voluntary sector networks across Scotland

To ensure effective ongoing strategic planning

Successfully obtained continued funding for User Involvement in Perth and Kinross. Funding for the National Training Officer secured for another year. Secured continued funding for Critical Incidents training for a further three years. Continued to seek further funding for Highland User Involvement project.

To ensure effective corporate governance

Regular Management and Board of Directors meetings were held and funders were updated on a regular basis.

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 £26,460 comprising an increase of £71,776 in unrestricted funds and a decrease of £45,316 in restricted funds. 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. An amount of £40,000 has been set aside as a designated fund for building refurbishment work at the company's Glasgow office.

During 2007/8 the company was able to generate a surplus on activities within its unrestricted general fund ahead of its Budget expectations. This came about as a result of an increased level of Conference and Research activity. General funds now provide a level of security against changes in future funding but are still below the target levels set by our Board. 2007/8 represented the second year of a three year core funding plan agreed with the Scottish Government. We are grateful to the Scottish Government for their continued support.

During the year we commenced a User Involvement project in Perth and Kinross and became involved in a Europe wide Research programme into Senior Drug Dependent Care. Funding for several of our programs will cease during 2008/9 and we are working to secure replacement funding.

Shortly after the year end a commitment was entered into to redevelop one floor of our Glasgow offices. The redevelopment has created a small training suite for use within our own work and by other organisations. It is hoped that the subletting of the training suite will provide valuable additional unrestricted income which can be used to support Scottish Drugs Forum activity.

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 £184,731, which is equivalent to between 3 and 4 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 2007/08 this amounted to £49,241.

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 Government

Big Lottery Fund

Glasgow City Council

South Lanarkshire Council

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

NHS Lothian

NHS Greater Glasgow

NHS Fife

NHS Highland

Community Regeneration Fund

Glasgow Community Planning Partnership

Robertson Trust

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

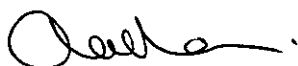
- select suitable accounting policies and then apply them consistently,
- make judgements and estimates that are reasonable and prudent,
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements,
- prepare 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

29/10/08

Date:

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 2008 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 2008 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. 11 November 2008

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 (effective January 2007) and the Statement of Recommended Practice, *Accounting by Reporting by Charities*, issued in March 2005

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 estimated 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 2008

	Note	Unrestricted Funds £	Restricted Funds £	Total 2008 £	Total 2007 £
Incoming resources from					
charitable activities					
National & Regional core grants	1		474,406	474,406	466,715
National services	1		168,009	168,009	153,262
North projects	1		93,630	93,630	226,988
West projects	1		352,495	352,495	322,426
Conferences & Seminars		32,155		32,155	30,870
Research income		56,501		56,501	38,802
Consultancy, training & other income		26,093		26,093	23,426
Incoming resources from generated funds					
Members' subscriptions		14,878		14,878	15,782
Bank interest		10,619		10,619	6,172
Accommodation income		1,050		1,050	2,020
Other incoming resources					
Staff secondment		13,162		13,162	19,519
Total incoming resources		<u>154,458</u>	<u>1,088,540</u>	<u>1,242,998</u>	<u>1,305,982</u>
Resources Expended					
Charitable activities					
National & Regional support		48,480	478,331	526,811	475,862
National services Training & Directory			163,941	163,941	109,887
North projects			161,554	161,554	192,445
West projects			331,684	331,684	288,914
Other projects					2,500
Governance costs		19,386		19,386	18,647
Other resources expended					
Staff secondment		13,162		13,162	19,519
Total resources expended	2	<u>81,028</u>	<u>1,135,510</u>	<u>1,216,538</u>	<u>1,107,774</u>
Net incoming / (outgoing) resources					
Net income / (expenditure) for year		73,430	(46,970)	26,460	198,208
Net transfers		<u>(1,654)</u>	<u>1,654</u>		
Net movement in funds		71,776	(45,316)	26,460	198,208
Funds brought forward		<u>172,108</u>	<u>206,584</u>	<u>378,692</u>	<u>180,484</u>
Funds carried forward		<u>243,884</u>	<u>161,268</u>	<u>405,152</u>	<u>378,692</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

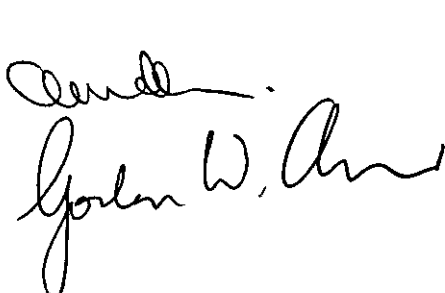
The Scottish Drugs Forum Limited

Balance Sheet at 31 March 2008

	Note	2008 £	2007 £
Fixed Assets			
Tangible assets	5	<u>19,153</u>	<u>14,747</u>
Current Assets			
Stock		1,000	1,500
Debtors	6	83,596	58,162
Cash at bank & in hand		<u>410,745</u>	<u>376,292</u>
		495,341	435,954
Creditors Amounts falling due within one year	7	<u>109,342</u>	<u>72,009</u>
Net Current Assets		<u>385,999</u>	<u>363,945</u>
Total Assets Less Current Liabilities		<u>405,152</u>	<u>378,692</u>
Net Assets		<u><u>405,152</u></u>	<u><u>378,692</u></u>
Funds			
<i>Unrestricted funds</i>			
Designated funds	9	59,153	54,747
General fund	9	<u>184,731</u>	<u>117,361</u>
Total unrestricted funds		243,884	172,108
Restricted funds	9	<u>161,268</u>	<u>206,584</u>
Total Funds		<u><u>405,152</u></u>	<u><u>378,692</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 29.10.08 and are signed on their behalf by


 } Directors Date: 29.10.08

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 2008

1 Incoming resources from charitable activities.

	2008	2007
<i>National & Regional Core grants</i>	£	£
Scottish Government <i>for National expenditure</i>	407,500	400,000
NHS Lothian <i>East of Scotland</i>	30,279	30,279
Fife NHS Board <i>East of Scotland</i>	7,865	7,865
Greater Glasgow NHS Board <i>West of Scotland</i>	15,529	15,150
Glasgow City Council <i>West of Scotland</i>	13,233	13,421
	474,406	466,715

National Services

Scottish Government <i>S9 Training</i>	60,000	52,000
Scottish Government <i>Critical Incidents</i>	61,928	60,552
Scottish Government <i>Directory of Services</i>	18,752	34,607
SDD care	21,120	
Grants for <i>Needle Exchange</i>	6,000	6,000
Other income	209	103
	168,009	153,262

North Projects

Big Lottery <i>for Highland user involvement</i>	25,618	24,992
Perth & Kinross Drug & Alcohol Action Team <i>(user involvement)</i>		58,724
Perth & Kinross Drug & Alcohol Action Team <i>(research)</i>	2,000	
Other user involvement income	1,622	670
<i>Community Engagement</i>		
Community Regeneration fund <i>Drumchapel</i>	61,349	61,349
Community Regeneration fund <i>Dumbarton Road</i>		59,777
Grant for Addiction Week	2,000	5,500
Grant for Peer Education		11,000
Other income for Community Engagement	1,041	4,976
	93,630	226,988

West Projects

Glasgow City Council <i>Capacity Building for External Agencies</i>		17,239
<i>Addiction Workers' Training Programme (AWTP)</i>		
Community Regeneration fund	217,657	125,000
Big Lottery	12,000	42,116
Greater Glasgow NHS Board		20,000
<i>User Involvement</i>		
Greater Glasgow NHS Board	57,766	57,766
Big Lottery <i>for Lanarkshire</i>	16,708	16,708
Lanarkshire NHS Board Drug & Alcohol Action Team	42,450	10,000
South Lanarkshire Council		30,500
Other income for User Involvement	5,914	3,097
	352,495	322,426

The Scottish Drugs Forum Limited

Notes to the Financial Statements (continued)

2 Resources Expended

	Staff costs £	Direct operating costs £	Admin cost allocation £	Total 2008 £	Total 2007 £
National & Regional support	392,295	31,535	102,981	526,811	475,862
National services Training & Directory	108,840	42,630	12,471	163,941	109,887
<i>North projects</i>					
User involvement	68,922	13,490	12,958	95,370	49,963
Community engagement	40,472	21,345	4,367	66,184	142,482
<i>West projects</i>					
User involvement	75,346	24,709	13,972	114,027	102,527
Addiction workers' training programme	48,979	163,855	4,823	217,657	168,430
Capacity Building for external agencies					17,957
Other project expenditure				-	2,500
Governance costs	7,863		11,523	19,386	18,647
Staff secondment	13,162			13,162	19,519
Total resources expended	755,879	297,564	163,095	1,216,538	1,107,774

Analysis of above expenditure:

Staff costs (note 4)	755,879			755,879	727,152
Direct operating costs:					
Conferences and seminars		16,701		16,701	9,077
Publications and printing		4,543		4,543	10,088
Training & consultancy		7,425		7,425	5,013
Travel & subsistence		23,077		23,077	19,577
Addiction project trainee costs		108,261		108,261	78,475
Subscriptions		982		982	675
Other project costs		136,575		136,575	112,338
Administrative costs:					
Rent & rates			59,652	59,652	47,446
Property services			28,101	28,101	26,768
Postage & telephone			16,153	16,153	16,739
Office supplies			16,245	16,245	13,986
Office equipment costs			17,392	17,392	18,881
Professional fees			10,012	10,012	11,188
Depreciation			13,273	13,273	7,580
Bad debt provision			2,172	2,172	2,791
Other expenditure			95	95	
Total resources expended	755,879	297,564	163,095	1,216,538	1,107,774

The Scottish Drugs Forum Limited
Notes to the Financial Statements (continued)

3 Resources Expended Disclosures

	2008	2007
	£	£
<i>Auditors' remuneration</i>		
for audit and accounts	<u>3,665</u>	<u>3,584</u>

Related party transaction

Fees of £930 + VAT for professional services were paid during the year to Scott Moncrieff, Chartered Accountants, in which Gordon Armour, a member of the Board, is a partner

4. Staff Details

	Total	Total
	2008	2007
	£	£
Gross salaries & wages	645,597	617,259
Social security costs	67,426	65,769
Pension costs	39,740	39,503
Recruitment	3,116	4,621
Total	<u>755,879</u>	<u>727,152</u>

Average number of employees

Management	7	7
Project / development staff	10	10
Research	1	1
Administrative support	3	3
Total	<u>21</u>	<u>21</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 2007	138,956
Additions	17,679
(Less) Disposals	(18,799)
At 31 March 2008	<u>137,836</u>
Depreciation	
At 1 April 2007	124,209
Charge for year	13,273
(Less) on disposals	(18,799)
At 31 March 2008	<u>118,683</u>
Net Book Value	
At 31 March 2008	<u><u>19,153</u></u>
At 31 March 2007	<u><u>14,747</u></u>

The Scottish Drugs Forum Limited

Notes to the Financial Statements (continued)

6. Debtors	2008	2007
<i>Amounts falling due within one year:</i>	£	£
Invoiced sales	43,052	12,974
Accrued income	24,389	31,458
Prepayments	16,155	13,730
	<u>83,596</u>	<u>58,162</u>

7. Creditors	£	£
<i>Amounts falling due within one year.</i>		
Deferred income	8,422	265
Taxation and Social Security	19,221	19,538
Accruals & other creditors	70,620	42,892
Funds held for ERIT (see note below)	8,324	8,559
Funds held for Network Ayrshire	755	755
Funds held for Drumchapel Drugs & Alcohol	2,000	
	<u>109,342</u>	<u>72,009</u>

Note: Funds of £8,324 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)		41,301		41,301
Edinburgh office	(a)	6,000	6,000	
		<u>47,301</u>	<u>6,000</u>	<u>41,301</u>

Notes.

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

The Scottish Drugs Forum Limited

Notes to the Financial Statements (continued)

9 Movement on Funds	At 1/4/07 £	Movement in Resources		Transfers £	At 31/3/08 £
<i>Restricted Funds</i>		Incoming £	Outgoing £		
<i>Core funds</i>					
National		407,500	(360,033)	(47,467)	
Regional funds		66,906	(118,298)	51,392	
Total core funds		474,406	(478,331)	3,925	
<i>Project funds</i>					
<i>National services</i>					
S 9 Training		60,000	(58,923)	(1,077)	
Critical Incidents	13,299	61,928	(46,154)	(1,002)	28,071
Needle exchange		6,000	(6,000)		
Directory of services	32,455	18,961	(45,194)	(790)	5,432
Senior drug dependents & core structures		21,120	(7,670)		13,450
<i>North projects</i>					
Highland user involvement	21,082	27,240	(48,920)	598	
Perth & Kinross UI	56,210	2,000	(46,450)		11,760
Drumchapel SIP (note 10)		61,949	(62,002)	53	
Other Drumchapel projects	1,794	2,441	(4,182)	(53)	
<i>West projects</i>					
Glasgow UI	6,300	59,616	(55,450)		10,466
Lanarkshire UI	24,202	60,580	(55,935)		28,847
Addiction Workers' Training	49,836	229,657	(217,657)		61,836
Christmas overdose		2,642	(2,642)		
<i>Other project funds</i>					
Lloyds TSB consultancy	1,406				1,406
Total project funds	206,584	614,134	(657,179)	(2,271)	161,268
Total Restricted Funds	206,584	1,088,540	(1,135,510)	1,654	161,268
<i>Unrestricted Funds</i>					
<i>Designated funds</i>					
Office refurbishment	40,000				40,000
Fixed Asset fund	14,747		(13,273)	17,679	19,153
Total designated funds	54,747		(13,273)	17,679	59,153
General fund	117,361	154,458	(67,755)	(19,333)	184,731
Total Unrestricted Funds	172,108	154,458	(81,028)	(1,654)	243,884
Total Funds	378,692	1,242,998	(1,216,538)		405,152

(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, carried out early in the following year

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)	Grant Receivable £	Expenditure £	Net Balance £
Project:			
Substance use in Drumchapel	<u>61,349</u>	<u>(61,349)</u>	<u> </u>

11 Analysis of Net Assets Between Funds

	Restricted Funds £	Designated Funds £	General Fund £	Total Funds £
Tangible fixed assets		19,153		19,153
Stock			1,000	1,000
Debtors	24,349		59,247	83,596
Bank & cash	156,068	40,000	214,677	410,745
Creditors due in one year	<u>(19,149)</u>	<u> </u>	<u>(90,193)</u>	<u>(109,342)</u>
Total funds at 31 March 2007	<u>161,268</u>	<u>59,153</u>	<u>184,731</u>	<u>405,152</u>

12. Capital Commitment

Since the year-end a contract has been signed for building refurbishment work at the company's Glasgow office at a contract value of £81,500, including VAT