

The Scottish Drugs Forum Limited

Report and Financial Statements

For the Year Ended

31 March 2009

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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 2009

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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)	Mary Hepburn	
George Wilson	(Vice-Chair)	Liam Wells	
Gordon Armour	(Treasurer)	David Johnston	
George Allan		Stephanie Morrison	(appointed 29/10/08)
Stephen Birrell		Alan Glauch	(appointed 29/10/08)
Jayne Jay		Peter Kelly	(appointed 29/10/08)
Oliver Aldridge		Audrey Park	(appointed 29/10/08)
Valerie Corbett		Maureen Woods	(appointed 29/10/08)

Former Directors

Ellen Donnelly	(resigned 12/5/08)
Thomas Munro	(resigned 08/8/08)
Dana O'Dwyer	(resigned 16/10/08)
Rhona Mackay	(resigned 19/3/09)

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

Company Secretary:

Ken Butler

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 2009

The Directors are pleased to present their report and the financial statements for the year ended 31 March 2009. 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 (company number SC 106295) 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 2008/9 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.

We delivered 45 training sessions to community groups;
We participated in the majority of Alcohol and Drug Action Teams and sub-groups;
We delivered 41 training sessions on overdose aid;
An overdose campaign was delivered in December 2008.

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

Over 50 service-user volunteers were involved during the year across 5 user involvement groups including a new national group. We undertook a range of surveys, presentations and meetings as part of this work.

Funding was secured for a new project in Dumfries and Galloway.

The Scottish Drugs Forum Limited

Report of the Directors (continued)

Objectives, activities & achievements (continued)

To assist the development of high quality services.

User involvement groups took part in consultation for Audit Scotland work and, regarding new needle exchange guidelines, provided presentations to seminars on homelessness and substance use.
We continued development work on a service quality project with the Big Lottery.
We delivered 34 training sessions to recovery related services.
We undertook seven user involvement surveys.

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

We continued to run the Addiction Workers' Training Project with 16 recruits on the 2008 course.

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

We undertook research work on the views of services on our Quality Development Project.
We completed the data analysis part of an older drug users study.

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

10 bulletins were published.
The website had over 40,000 individual visitors.
We dealt with a range of media requests and undertook 15 proactive news briefings.
We maintained and developed a new online Directory of Services.

To promote common responses to issues of concern.

Six seminars were undertaken, including a Stigma Conference, a Drug Trends Conference and three Regional Homelessness and Substance Use seminars. Over 500 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 12 government and government-related working groups.

To develop SDF's membership base.

Four membership consultations were undertaken.
We supported or chaired voluntary sector networks across Scotland.

To ensure effective ongoing strategic planning.

We undertook extensive development work in connection with a £1.2m bid to the Big Lottery Fund.
We secured funding for a Dumfries and Galloway 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.

We undertook extensive work in connection with an External Organisational Review commissioned by the Scottish Government.

The organisation remains within the planned budget.

To ensure effective staff management and support.

Appraisals were delivered to all staff and supervision was undertaken.

The Scottish Drugs Forum Limited

Report of the Directors (continued)

Financial Review

The accounts show an overall increase in funds of £13,506 comprising an increase of £4,594 in unrestricted funds and an increase of £8,912 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 and other restricted income are shown in note 1 on page 12. Resources expended are detailed in note 2 on page 13. Overall income has increased by 3.2% and expenditure by 4.4% compared to the previous year, demonstrating a consistent pattern of funding and service provision.

During 2008/09 we undertook the redevelopment of one floor of the national Glasgow offices, which has created a small training suite for our own work and for use by other organisations. The total cost of the improvements was £80,649 and this has been included in fixed assets and is being depreciated over the remaining 8 years of the lease on the property. As a consequence of the redevelopment work there has been a reduction of 12% in the general fund this year. However the subletting of the training suite should provide additional unrestricted income to support the charitable activity in future years. The general fund provides a level of security against changes in future funding but is still below the target levels set by the Board, as detailed in the reserves policy below.

2008/09 was the third year of a three-year core funding plan agreed with the Scottish Government. We are grateful to the Scottish Government for their support, which is continuing over the next 3 years (£240,000 confirmed for 3 years and £150,000 for one year at present). Core funding for the West of Scotland was no longer available this year, but Glasgow City Council are now funding 2 user involvement posts for 2 years.

Further funding has not been found for the Highland user Involvement project, which was topped up from unrestricted funds during the year. SDF involvement in the Perth and Kinross user Involvement project ceases from July 2009. There was increased funding for Lanarkshire user involvement during the year. The Addiction Workers' Training programme continued during the year and funding has been confirmed for a further year. Community engagement work was at a reduced level in 2008/09 and has now ceased.

A grant of £10,000 was received from the Big Lottery during the year to carry out research for a funding application. We are pleased to report that the application has been successful and funding of £941,561, spread over 4 years, has been secured for a Scottish Quality Development Programme for Drug Services.

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 £162,411, 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 2008/09 this amounted to £49,119.

Funders

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

Scottish Government	Lanarkshire Drug & Alcohol Action Team (DAAT)
	Perth & Kinross DAAT
Big Lottery Fund	Greater Glasgow DAAT
	Dumfries & Galloway DAAT
Glasgow City Council	
	NHS Lothian
Fairer Scotland Fund	NHS Fife
	NHS Lanarkshire

The Scottish Drugs Forum Limited

Report of the Directors (Continued)

Statement of Directors' Responsibilities

The directors, who are also the trustees of the charity, are responsible for preparing the Report of the Directors and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the directors to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure for the year. In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice 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 company will continue in operation.

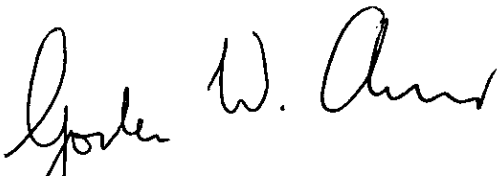
The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 1985, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The applicable law also sets out the directors' responsibilities for the preparation and content of the Report of the Directors. In addition the directors are responsible for any other information published together with the Report and Financial Statements.

The directors 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:

7th October 2009

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

We have audited the financial statements of Scottish Drugs Forum for the year ended 31 March 2009 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 charity, its members as a body and its directors 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 responsibilities of the directors (who are also the trustees of the charity) for preparing the Report of the Directors and 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.

We have been appointed auditors under the Companies Act 1985 and under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report to you in accordance with those Acts.

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 Report of the Directors is consistent with the financial statements.

In addition we report to you if, in our opinion, the charity has not kept proper accounting records, if the financial statements are not in agreement with those 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 Report of the Directors 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 2009 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

Date: 15/10/09

Chartered Accountants and Registered Auditors

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 is charged by the straight line method over the estimated useful life of each asset as follows:

Leasehold improvements	over the period of the lease (8 years)
Furniture & fittings	10 years
Computer equipment	3 years
Other office equipment	4-5 years

Leases

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 2009**

	Note	Unrestricted Funds £	Restricted Funds £	Total 2009 £	Total 2008 £
Incoming resources from					
charitable activities:					
National & Regional core grants	1	-	454,132	454,132	474,406
National services	1	-	164,087	164,087	162,009
North projects	1	-	115,132	115,132	93,630
West projects	1	-	394,291	394,291	352,495
Other projects	1	-	26,039	26,039	6,000
Conferences & Seminars		31,014	-	31,014	32,155
Research income		22,284	-	22,284	56,501
Consultancy, training & other income		28,097	-	28,097	26,093
Incoming resources from generated funds:					
Members' subscriptions		13,690	-	13,690	14,878
Bank interest		8,374	-	8,374	10,619
Accommodation income		5,201	-	5,201	1,050
Other incoming resources:					
Staff secondment		20,205	-	20,205	13,162
Total incoming resources		<u>128,865</u>	<u>1,153,681</u>	<u>1,282,546</u>	<u>1,242,998</u>
Resources Expended:					
Charitable activities:					
National & Regional support		43,958	481,939	525,897	526,811
National services		-	202,200	202,200	157,941
North projects		-	104,082	104,082	161,554
West projects		-	377,081	377,081	331,684
Other projects		-	17,315	17,315	6,000
Governance costs		22,260	-	22,260	19,386
Other resources expended:					
Staff secondment		20,205	-	20,205	13,162
Total resources expended	2	<u>86,423</u>	<u>1,182,617</u>	<u>1,269,040</u>	<u>1,216,538</u>
Net incoming / (outgoing) resources					
- Net income / (expenditure) for year		42,442	(28,936)	13,506	26,460
Net transfers		<u>(37,848)</u>	<u>37,848</u>	<u>-</u>	<u>-</u>
Net movement in funds		4,594	8,912	13,506	26,460
Funds brought forward		<u>243,884</u>	<u>161,268</u>	<u>405,152</u>	<u>378,692</u>
Funds carried forward		<u>248,478</u>	<u>170,180</u>	<u>418,658</u>	<u>405,152</u>

The statement of financial activities above includes all recognised 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 2009

	Note	2009 £	2008 £
Fixed Assets			
Tangible assets	5	<u>86,067</u>	<u>19,153</u>
Current Assets			
Stock		750	1,000
Debtors	6	<u>51,294</u>	<u>83,596</u>
Cash at bank & in hand		<u>387,716</u>	<u>410,745</u>
		<u>439,760</u>	<u>495,341</u>
Creditors - Amounts falling due within one year	7	<u>107,169</u>	<u>109,342</u>
Net Current Assets		<u>332,591</u>	<u>385,999</u>
Total Assets Less Current Liabilities		<u>418,658</u>	<u>405,152</u>
Net Assets		<u>418,658</u>	<u>405,152</u>
Funds			
<i>Unrestricted funds:</i>			
Designated funds	9	86,067	59,153
General fund	9	<u>162,411</u>	<u>184,731</u>
Total unrestricted funds		<u>248,478</u>	<u>243,884</u>
Restricted funds	9	<u>170,180</u>	<u>161,268</u>
Total Funds		<u>418,658</u>	<u>405,152</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 7 October 2009 and are signed on their behalf by:

Gordon W. Ann
Ray - M

Directors

Date: 7th October 2009

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 2009

1 Incoming resources from charitable activities:	2009	2008
National & Regional Core grants:	£	£
Scottish Government - for National expenditure	415,225	407,500
NHS Lothian - East of Scotland	30,885	30,279
Fife NHS Board - East of Scotland	8,022	7,865
Greater Glasgow NHS Board - West of Scotland	-	15,529
Glasgow City Council - West of Scotland	-	13,233
	<u>454,132</u>	<u>474,406</u>
National Services:		
Scottish Government - S9 Training	61,000	60,000
Scottish Government - Critical Incidents	61,648	61,928
Scottish Government - Directory of Services	25,165	18,752
Scottish Government - Senior drug dependents & care structures	15,581	21,120
Other income	693	209
	<u>164,087</u>	<u>162,009</u>
North Projects:		
Big Lottery - for Highland user involvement	12,968	25,618
Highland Drug & Alcohol Action Team (user involvement)	10,000	-
Perth & Kinross Drug & Alcohol Action Team (user & carer involvement)	63,000	2,000
Other user involvement income	2,624	1,622
Community Engagement:		
Fairer Scotland Fund - Drumchapel	24,540	-
Community Regeneration fund - Drumchapel	-	61,349
Other income for Community Engagement	2,000	3,041
	<u>115,132</u>	<u>93,630</u>
West Projects:		
Addiction Workers' Training Programme (AWTP):		
Fairer Scotland Fund / Community Regeneration fund	203,000	217,657
Big Lottery	-	12,000
Glasgow City Council - user Involvement posts	91,295	-
Greater Glasgow NHS Board - user involvement	-	57,766
Fairer Scotland Fund - West Glasgow substance use initiative	11,110	-
Big Lottery - for Lanarkshire	34,636	16,708
Lanarkshire NHS Board Drug & Alcohol Action Team	51,512	42,450
Other income for User involvement	2,738	5,914
	<u>394,291</u>	<u>352,495</u>
Other Projects:		
Scottish Government - for enhancement to employability database	9,660	-
Income for Needle Exchange	6,219	6,000
Big Lottery - for research	10,000	-
Other project income	160	-
	<u>26,039</u>	<u>6,000</u>

The Scottish Drugs Forum Limited

Notes to the Financial Statements (continued)

2 Resources Expended

	Staff costs £	Direct operating costs £	Admin cost allocation £	Total 2009 £	Total 2008 £
National & Regional support	377,947	30,277	117,673	525,897	526,811
<i>National services:</i>					
Training	101,520	20,693	12,202	134,415	105,077
Directory of services	12,362	15,109	1,030	28,501	45,194
User involvement	6,466	2,538	113	9,117	-
Senior drug dependents & care structures	27,189	937	2,041	30,167	7,670
<i>North projects:</i>					
User involvement	62,169	9,923	6,688	78,780	95,370
Community engagement	21,110	2,780	1,412	25,302	66,184
<i>West projects:</i>					
User involvement	129,809	10,337	21,292	161,438	114,027
Addiction workers' training programme	48,976	157,115	9,552	215,643	217,657
Other project expenditure	14,532	1,742	1,041	17,315	6,000
Governance costs	9,423	-	12,837	22,260	19,386
Staff secondment	20,205	-	-	20,205	13,162
Total resources expended	831,708	251,451	185,881	1,269,040	1,216,538

Analysis of above expenditure:

Staff costs (note 4)	831,708	-	-	831,708	755,879
Direct operating costs:					
Conferences and seminars	-	15,462	-	15,462	16,701
Publications and printing	-	1,643	-	1,643	4,543
Training & consultancy	-	5,844	-	5,844	7,425
Travel & subsistence	-	23,258	-	23,258	23,077
Addiction project trainee costs	-	113,675	-	113,675	108,261
Subscriptions	-	1,081	-	1,081	982
Other project costs	-	90,488	-	90,488	136,575
Administrative costs:					
Rent & rates	-	-	56,752	56,752	59,652
Property services	-	-	36,130	36,130	28,101
Postage & telephone	-	-	15,808	15,808	16,153
Office supplies	-	-	25,217	25,217	16,245
Office equipment costs	-	-	19,608	19,608	17,392
Professional fees	-	-	6,293	6,293	10,012
Depreciation	-	-	25,031	25,031	13,273
Bad debt provision	-	-	1,010	1,010	2,172
Other expenditure	-	-	32	32	95
Total resources expended	831,708	251,451	185,881	1,269,040	1,216,538

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

3. Resources Expended - Disclosures

	2009	2008
	£	£
<i>Auditors' remuneration:</i>		
for audit and accounts	<u>3,770</u>	<u>3,665</u>

Related party transaction:

4. Staff Details

	2009	2008
	£	£
Gross salaries & wages	709,346	645,597
Social security costs	73,469	67,426
Pension costs	45,620	39,740
Recruitment	3,273	3,116
Total	<u>831,708</u>	<u>755,879</u>

<i>Average full-time equivalent number of employees:</i>	No.	No.
Management	7	7
Project / development staff	11	10
Research	1	1
Administrative support	4	3
Total	<u>23</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	Leasehold improvements	Total
<i>Cost or Valuation</i>	£	£	£
At 1 April 2008	137,836	-	137,836
Additions	11,592	80,649	92,241
(Less): Disposals	(63,687)	-	(63,687)
At 31 March 2009	<u>85,741</u>	<u>80,649</u>	<u>166,390</u>
<i>Depreciation</i>			
At 1 April 2008	118,683	-	118,683
Charge for year	14,950	10,081	25,031
(Less): on disposals	(63,391)	-	(63,391)
At 31 March 2009	<u>70,242</u>	<u>10,081</u>	<u>80,323</u>
<i>Net Book Value</i>			
At 31 March 2009	<u>15,499</u>	<u>70,568</u>	<u>86,067</u>
At 31 March 2008	<u>19,153</u>	<u>-</u>	<u>19,153</u>

The Scottish Drugs Forum Limited

Notes to the Financial Statements (continued)

6. Debtors	2009	2008
<i>Amounts falling due within one year:</i>	£	£
Invoiced sales	30,686	43,052
Accrued income	682	24,389
Prepayments	19,926	16,155
	<u>51,294</u>	<u>83,596</u>

7. Creditors	£	£
<i>Amounts falling due within one year:</i>		
Deferred income	7,721	8,422
Taxation and Social Security	23,920	19,221
Accruals & other creditors	64,684	70,620
Funds held for ERIT (see note below)	8,089	8,324
Funds held for Network Ayrshire	755	755
Funds held for Drumchapel Drugs & Alcohol	2,000	2,000
	<u>107,169</u>	<u>109,342</u>

Note: Funds of £8,089 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 for rent on its national office premises in Glasgow on leases expiring in over 5 years. The amount due in the next year is £41,486 and in the following year £42,550. These amounts include VAT at 15% and will alter if there is a change in the standard rate of VAT. A rent review is due at 27 March 2011.

The Scottish Drugs Forum Limited

Notes to the Financial Statements (continued)

9. Movement on Funds	At 1/4/08 £	Movement in Resources		Transfers £	At 31/3/09 £
<i>Restricted Funds:</i>		Incoming £	Outgoing £		
Core funds:					
National	-	415,225	(367,901)	(47,324)	-
Regional funds	-	38,907	(114,038)	75,131	-
Total core funds	-	454,132	(481,939)	27,807	-
Project funds:					
<i>National services:</i>					
S.9 Training	-	61,409	(63,710)	2,301	-
Critical Incidents	28,071	61,932	(70,703)	-	19,300
Directory of services	5,432	25,165	(28,503)	-	2,094
National user involvement	10,466	-	(9,117)	-	1,349
Senior drug dependents	13,450	15,581	(30,167)	-	(1,136)
<i>North projects:</i>					
Highland user involvement	-	25,592	(32,013)	6,421	-
Perth & Kinross user involvement	11,760	63,000	(46,767)	-	27,993
Community engagement - Drumchapel	-	26,540	(25,302)	(1,238)	-
<i>West projects:</i>					
Glasgow user involvement posts	-	91,341	(91,341)	-	-
Lanarkshire user involvement	28,847	86,468	(52,626)	(1,432)	61,257
Glasgow West Substance Abuse	-	11,110	(15,107)	3,997	-
Addiction Workers' Training	61,836	203,000	(215,643)	-	49,193
Christmas overdose campaign	-	2,372	(2,364)	(8)	-
<i>Other project funds:</i>					
Lloyds TSB consultancy	1,406	-	(1,041)	-	365
Needle exchange	-	6,219	(6,219)	-	-
Employability database	-	9,660	-	-	9,660
Big Lottery - research	-	10,000	(10,000)	-	-
Other restricted funds	-	160	(55)	-	105
Total project funds	161,268	699,549	(700,678)	10,041	170,180
Total Restricted Funds	161,268	1,153,681	(1,182,617)	37,848	170,180
Unrestricted Funds:					
Designated funds:					
Office refurbishment	40,000	-	-	(40,000)	-
Fixed Asset fund	19,153	-	(25,031)	91,945	86,067
Total designated funds	59,153	-	(25,031)	51,945	86,067
General fund	184,731	128,865	(61,392)	(89,793)	162,411
Total Unrestricted Funds	243,884	128,865	(86,423)	(37,848)	248,478
Total Funds	405,152	1,282,546	(1,269,040)	-	418,658

(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 was for upgrading of the new office. The work was completed during the year and the fund is no longer required.

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. Analysis of Net Assets Between Funds

	Restricted Funds £	Designated Funds £	General Fund £	Total Funds £
Tangible fixed assets	-	86,067	-	86,067
Stock	-	-	750	750
Debtors	12,923	-	38,371	51,294
Bank & cash	201,286	-	186,430	387,716
Creditors due in one year	(44,029)	-	(63,140)	(107,169)
Total funds at 31 March 2009	<u>170,180</u>	<u>86,067</u>	<u>162,411</u>	<u>418,658</u>