

The Scottish Drugs Forum Limited
Report and Financial Statements
For the Year Ended
31 March 2010



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 2010

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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:

Jayne Jay	(Chair)	Liam Wells
George Allan	(Vice-Chair)	Patrick McGowan (appointed 18/11/09)
Gordon Armour	(Treasurer)	Audrey Park
Oliver Aldridge		John Preston (appointed 18/11/09)
Stephen Birrell		Maureen Woods
George Wilson		Stephanie Morrison
Mary Hepburn		Peter Kelly

Former Directors

Valerie Corbett	(resigned 18/11/09)	David Johnston (resigned 18/11/09)
Alan Glauch	(resigned 25/3/10)	Anne Thomson (former chair) (resigned 18/11/09)

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 2010

The Directors are pleased to present their report and the financial statements for the year ended 31 March 2010. 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 2009/10 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 29 training sessions to community groups.

Delivered 45 training sessions on overdose aid delivered. Overdose campaign delivered in December 2009.

Delivered 35 HCV training sessions

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 across 5 user involvement groups, we undertook a range of surveys, presentations and meetings as part of this work.

The Scottish Drugs Forum Limited

Report of the Directors (continued)

Objectives, activities & achievements (continued)

To assist the development of high quality services.

Secured funding for the Quality Develop Project through the Big Lottery with work commencing with services across Scotland.

Delivered 12 training session to recovery related services
Held conferences on employability, criminal justice and homelessness

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

Continued to run the Addiction Workers' Training Project with 21 recruits on the 2009 course.

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

Completed research work on the needs of older drug users

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

10 bulletins were published. The website had in the region of 40,000 individual visitors. Dealt with a range of media requests and undertook 9 proactive news briefings. Maintained and developed new online Directory of Services.

To promote common responses to issues of concern.

5 seminars undertaken including criminal justice, drug trends, older drug users, homelessness and employability.

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

SDF played an active role in 8 government and government related working groups.

To develop SDF's membership base.

3 membership consultations undertaken
Supporting or chairing voluntary sector networks across Scotland.

To ensure effective ongoing strategic planning.

Undertook extensive development work re a £950,000 Big Lottery project

To ensure effective corporate governance.

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

The organisation remains within the planned budget.

To ensure effective staff management and support.

Appraisals delivered to all staff and supervision undertaken.

The Scottish Drugs Forum Limited

Report of the Directors (continued)

Financial Review

The accounts show an increase in funds of £9,994 comprising an increase of £5,440 in unrestricted funds and an increase of £4,554 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. Overall income has increased by 7.5% and expenditure by 7.8% compared to the previous years as a result of an expansion in managed activities.

During 2009/10 the company was able to generate a surplus on activities within its Unrestricted General Fund. This was marginally ahead of its Budget expectations. General funds provide a level of security against changes in future funding but are still below the target levels set by our Board. 2009/10 represented the first year of a three-year core funding plan agreed with the Government. We are grateful to the Scottish Government for their continued support.

During the year funding for our User Involvement project in Perth & Kinross ceased, funding for our Directory of Services was continued and funding started for a User Involvement project in Dumfries & Galloway (over 2 years) and a National Quality Development Programme (over 5 years).

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. When considering the level of general funds available the Directors are mindful of the level of potential corporate redundancy liability, which at the end of 2009/10 amounted to £54,441. The present balance on the general fund of £178,387, less the potential redundancy liability, is equivalent to 3 months' annual core expenditure.

Funders

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

Scottish Government	Lanarkshire DAAT
	Perth & Kinross DAAT
Big Lottery Fund	Greater Glasgow DAAT
	Dumfries & Galloway DAAT
Glasgow City Council	
Fairer Scotland Fund	NHS Lothian
	NHS Fife
	NHS Lanarkshire
European Union	NHS Glasgow

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.

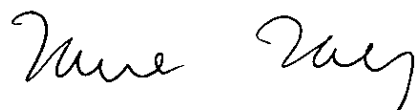
The directors confirm that:

- 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.

Small Company Exemptions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006 relating to small companies.

By Order of the Board



Director

JANE JAY

Date:

10/11/10

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

We have audited the financial statements of the Scottish Drugs Forum for the year ended 31 March 2010 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 April 2008).

This report is made exclusively to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the directors, as trustees of the charity, 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 trustees 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 trustees 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 trustees' (who are also the directors of the company for the purposes of company law) responsibilities for preparing the Annual Report of the Directors and the financial statements in accordance with applicable law and the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities) and for being satisfied that the financial statements give a true and fair view are set out in the Statement of Responsibilities of the Directors.

We have been appointed auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 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, have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities and have been prepared in accordance with the Companies Act 2006, 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 Annual Report of the Directors is consistent with those financial statements.

We also report to you if, in our opinion, the charity has not kept adequate and proper accounting records, if the charity's financial statements are not in agreement with those accounting records, if we have not received all the information and explanations we require for our audit, or if certain disclosures of trustees' remuneration specified by law are not made.

We read the Annual 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.

Independent Auditors' Report (continued)

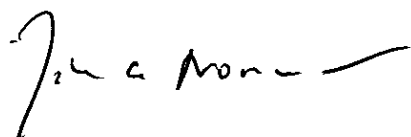
Basis of Audit Opinion (continued)

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.

Opinion

In our opinion:

- the financial statements give a true and fair view of the state of the charity's affairs as at 31 March 2010 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 United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities;
- the financial statements have been prepared in accordance with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006; and
- the information given in the Annual Report of the Directors is consistent with the financial statements.



John Norman CA (Senior Statutory Auditor)

**For and on behalf of
Norman, Downie & Kerr Ltd
Chartered Accountants and Statutory Auditor**

The Courtyard
130 Constitution Street
Leith
Edinburgh EH6 6AJ

Date: 17/11/10

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 April 2008) 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 2010

	Note	Unrestricted Funds £	Restricted Funds £	Total 2010 £	Total 2009 £
Incoming resources from					
charitable activities:					
National & Regional core grants	1	-	430,085	430,085	454,132
National services	1	-	367,136	367,136	164,087
North projects	1	-	15,848	15,848	115,132
West projects	1	-	470,751	470,751	394,291
Other projects	1	-	15,074	15,074	26,039
Conferences & Seminars		24,499	-	24,499	31,014
Research income		15,205	-	15,205	22,284
Consultancy, training & other income		22,664	-	22,664	28,097
Incoming resources from generated funds:					
Members' subscriptions		12,180	-	12,180	13,690
Bank interest		1,072	-	1,072	8,374
Accommodation income		3,882	-	3,882	5,201
Other incoming resources:					
Staff secondment		-	-	-	20,205
Total incoming resources		79,502	1,298,894	1,378,396	1,282,546
Resources Expended:					
Charitable activities:					
National & Regional support		41,952	439,488	481,440	525,897
National services		-	335,747	335,747	202,200
North projects		-	50,948	50,948	104,082
West projects		-	460,049	460,049	377,081
Other projects		-	22,119	22,119	17,315
Governance costs		18,099	-	18,099	22,260
Other resources expended:					
Staff secondment		-	-	-	20,205
Total resources expended	2	60,051	1,308,351	1,368,402	1,269,040
Net incoming / (outgoing) resources					
- Net income / (expenditure) for year		19,451	(9,457)	9,994	13,506
Net transfers		(14,011)	14,011	-	-
Net movement in funds		5,440	4,554	9,994	13,506
Funds brought forward		248,478	170,180	418,658	405,152
Funds carried forward		253,918	174,734	428,652	418,658

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.

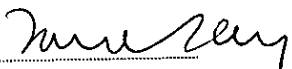
The Scottish Drugs Forum Limited

Balance Sheet at 31 March 2010

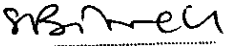
	Note	2010 £	2009 £
Fixed Assets			
Tangible assets	5	<u>75,531</u>	<u>86,067</u>
Current Assets			
Stock		500	750
Debtors	6	70,041	51,294
Cash at bank & in hand		<u>388,522</u>	<u>387,716</u>
		<u>459,063</u>	<u>439,760</u>
Creditors - Amounts falling due within one year	7	<u>105,942</u>	<u>107,169</u>
Net Current Assets		<u>353,121</u>	<u>332,591</u>
Total Assets Less Current Liabilities		<u>428,652</u>	<u>418,658</u>
Net Assets		<u><u>428,652</u></u>	<u><u>418,658</u></u>
Funds			
<i>Unrestricted funds:</i>			
Designated funds	9	75,531	86,067
General fund	9	<u>178,387</u>	<u>162,411</u>
Total unrestricted funds		<u>253,918</u>	<u>248,478</u>
Restricted funds	9	<u>174,734</u>	<u>170,180</u>
Total Funds		<u><u>428,652</u></u>	<u><u>418,658</u></u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime within Part 15 of the Companies Act 2006 and the Financial Reporting Standard for Smaller Entities (effective April 2008).

Approved by the Board of Directors and authorised for issue on

Signed:  Date: 20/4/10

Name: JANE JAY
Director

Signed:  Date: 10/11/10

Name: STEPHEN BIRRELL
Director

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 2010

1 Incoming resources from charitable activities:	2010	2009
<i>National & Regional Core grants:</i>	£	£
Scottish Government - <i>for National expenditure</i>	390,000	415,225
NHS Lothian - <i>East of Scotland</i>	31,812	30,885
NHS Fife - <i>East of Scotland</i>	8,183	8,022
Other income	90	-
	430,085	454,132
<i>National Services:</i>		
Big Lottery - <i>Quality Development Programme</i>	117,438	-
Scottish Government - <i>S9 Training</i>	62,000	61,000
Scottish Government - <i>Critical Incidents</i>	63,498	61,648
Scottish Government - <i>Directory of Services</i>	20,421	25,165
Scottish Government - <i>Hep C Young Peoples' Programme</i>	70,000	-
Scottish Government - <i>Senior drug dependents & care structures</i>	15,582	15,581
EU funding - <i>Senior drug dependents & care structures</i>	17,297	-
Other income	900	693
	367,136	164,087
<i>North Projects:</i>		
Perth & Kinross DAAT (<i>user & carer involvement</i>)	15,750	63,000
Big Lottery - <i>for Highland user involvement</i>	-	12,968
Highland DAAT (<i>user involvement</i>)	-	10,000
Other user involvement income	98	2,624
Fairer Scotland Fund - <i>Community Engagement - Drumchapel</i>	-	24,540
Other income for Community Engagement	-	2,000
	15,848	115,132
<i>West Projects:</i>		
<i>Addiction Workers' Training Programme (AWTP):</i>		
Fairer Scotland Fund	203,000	203,000
Greater Glasgow DAAT	108,000	-
Other income	1,200	-
Glasgow City Council - <i>Development manager</i>	50,650	-
Glasgow City Council - <i>user involvement Greater Glasgow</i>	34,679	-
Glasgow City Council - <i>user Involvement posts</i>	-	91,295
Lanarkshire DAAT - <i>user involvement</i>	50,000	51,512
Dumfries & Galloway DAAT - <i>user involvement</i>	23,222	-
Fairer Scotland Fund - <i>West Glasgow substance use initiative</i>	-	11,110
Big Lottery - <i>for Lanarkshire</i>	-	34,636
Other income for User involvement	-	2,738
	470,751	394,291
<i>Other Projects:</i>		
Income for <i>Needle Exchange</i>	6,000	6,219
Scottish Government - <i>for enhancement to employability database</i>	-	9,660
Big Lottery - <i>for research</i>	-	10,000
Other project income	9,074	160
	15,074	26,039

The Scottish Drugs Forum Limited

Notes to the Financial Statements (continued)

2 Resources Expended

	Staff costs £	Direct operating costs £	Admin cost allocation £	Total 2010 £	Total 2009 £
National & Regional support	341,721	21,469	118,250	481,440	525,897
<i>National services:</i>					
Training	133,112	27,943	17,184	178,239	134,415
Directory of services	12,733	4,878	1,245	18,856	28,501
User involvement	7,198	1,328	48	8,574	9,117
Senior drug dependents & care structures	30,676	3,405	2,304	36,385	30,167
Quality Improvement Programme	74,990	5,378	13,325	93,693	
<i>North projects:</i>					
User involvement	43,955	1,880	5,113	50,948	78,780
Community engagement	-	-	-	-	25,302
<i>West projects:</i>					
User involvement	116,357	12,639	20,433	149,429	161,438
Addiction workers' training programme	62,415	241,626	6,579	310,620	215,643
Other project expenditure	1,977	19,177	965	22,119	17,315
Governance costs	8,535	-	9,564	18,099	22,260
Staff secondment	-	-	-	-	20,205
Total resources expended	833,669	339,723	195,010	1,368,402	1,269,040
Analysis of above expenditure:					
Staff costs (note 4)	833,669	-	-	833,669	831,708
Direct operating costs:					
Conferences and seminars	-	15,524	-	15,524	15,462
Publications, printing & subscriptions	-	703	-	703	2,724
Training & consultancy	-	4,343	-	4,343	5,844
Travel & subsistence	-	24,472	-	24,472	23,258
Addiction project trainee costs	-	178,768	-	178,768	113,675
Addiction project - training & travel costs	-	58,168	-	58,168	43,797
Other direct project costs	-	57,745	-	57,745	46,691
Administrative costs:					
Rent & rates	-	-	55,068	55,068	56,752
Property services	-	-	52,881	52,881	36,130
Postage & telephone	-	-	17,892	17,892	15,808
Office supplies	-	-	25,012	25,012	25,249
Office equipment costs	-	-	13,258	13,258	19,608
Professional fees	-	-	6,152	6,152	6,293
Depreciation	-	-	22,212	22,212	25,031
Bad debt provision	-	-	2,535	2,535	1,010
Total resources expended	833,669	339,723	195,010	1,368,402	1,269,040

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

3. Resources Expended - Disclosures

	2010	2009
	£	£
<i>Auditors' remuneration:</i>		
for audit and accounts	<u>3,811</u>	<u>3,770</u>

4. Staff Details

	2010	2009
	£	£
Gross salaries & wages	701,290	709,346
Social security costs	71,999	73,469
Pension costs	44,962	45,620
Recruitment	15,418	3,273
Total	<u>833,669</u>	<u>831,708</u>

<i>Average full-time equivalent number of employees:</i>	No.	No.
Management	6	7
Project / development staff	11	11
Research	1	1
Administrative support	5	4
Total	<u>23</u>	<u>23</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 2009	85,741	80,649	166,390
Additions	11,675	-	11,675
(Less): Disposals	-	-	-
At 31 March 2010	<u>97,416</u>	<u>80,649</u>	<u>178,065</u>
<i>Depreciation</i>			
At 1 April 2009	70,242	10,081	80,323
Charge for year	12,130	10,081	22,211
(Less): on disposals	-	-	-
At 31 March 2010	<u>82,372</u>	<u>20,162</u>	<u>102,534</u>
<i>Net Book Value</i>			
At 31 March 2010	<u>15,044</u>	<u>60,487</u>	<u>75,531</u>
At 31 March 2009	<u>15,499</u>	<u>70,568</u>	<u>86,067</u>

The Scottish Drugs Forum Limited

Notes to the Financial Statements (continued)

6. Debtors	2010	2009
<i>Amounts falling due within one year:</i>	£	£
Invoiced sales	49,748	30,686
Accrued income	957	682
Prepayments & other debtors	19,336	19,926
	<u>70,041</u>	<u>51,294</u>

7. Creditors	£	£
<i>Amounts falling due within one year:</i>		
Deferred income	5,641	7,721
Taxation and Social Security	23,346	23,920
Accruals & other creditors	67,341	64,684
Funds held for ERIT (see note below)	6,859	8,089
Funds held for Network Ayrshire	755	755
Funds held for Drumchapel Drugs & Alcohol	2,000	2,000
	<u>105,942</u>	<u>107,169</u>

Note: Funds of £6,859 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 £43,475. This includes VAT at 17.5% 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 1/4/09 £	Movement in Resources		Transfers £	At 31/3/10 £
<i>Restricted Funds:</i>	£	Incoming £	Outgoing £	£	£
<i>Core funds:</i>					
National	-	390,000	(360,808)	(29,192)	-
Regional funds	-	40,085	(78,680)	38,595	-
Total core funds	-	430,085	(439,488)	9,403	-
<i>Project funds:</i>					
<i>National services:</i>					
Training	-	62,000	(62,000)	-	-
Critical Incidents	19,300	64,182	(55,778)	-	27,704
Directory of services	2,094	20,421	(18,856)	-	3,659
National user involvement	1,349	-	(8,574)	7,225	-
Hepatitis C	-	70,000	(60,461)	(991)	8,548
Senior drug dependents	(1,136)	33,095	(36,385)	-	(4,426)
Quality Improvement Programme	-	117,438	(93,693)	25,827	49,572
<i>North projects:</i>					
Perth & Kinross user involvement	27,993	15,848	(50,948)	7,107	-
<i>West projects:</i>					
Glasgow user involvement posts	-	50,650	(49,871)	(779)	-
Lanarkshire user involvement	61,257	50,000	(54,342)	(30,777)	26,138
Glasgow West Substance Abuse	-	34,679	(33,329)	(1,350)	-
Addiction Workers' Training	49,193	312,200	(310,620)	(878)	49,895
Dumfries user involvement	-	23,222	(11,887)	(776)	10,559
Christmas overdose campaign	-	4,868	(4,868)	-	-
<i>Other project funds:</i>					
Lloyds TSB consultancy	365	-	(365)	-	-
Needle exchange	-	6,000	(3,000)	-	3,000
Employability database	9,660	-	(9,660)	-	-
Big Lottery - research	-	-	-	-	-
Other restricted funds	105	4,206	(4,226)	-	85
Total project funds	170,180	868,809	(868,863)	4,608	174,734
Total Restricted Funds	170,180	1,298,894	(1,308,351)	14,011	174,734
<i>Unrestricted Funds:</i>					
<i>Designated funds:</i>					
Fixed Asset fund	86,067	-	(22,211)	11,675	75,531
Total designated funds	86,067	-	(22,211)	11,675	75,531
General fund	162,411	79,502	(37,840)	(25,686)	178,387
Total Unrestricted Funds	248,478	79,502	(60,051)	(14,011)	253,918
Total Funds	418,658	1,378,396	(1,368,402)	-	428,652

(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 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	-	75,531	-	75,531
Stock	-	-	500	500
Debtors	39,682	-	30,359	70,041
Bank & cash	150,307	-	238,215	388,522
Creditors due in one year	(15,255)	-	(90,687)	(105,942)
Total funds at 31 March 2010	<u>174,734</u>	<u>75,531</u>	<u>178,387</u>	<u>428,652</u>