

The Scottish Drugs Forum Limited

Report and Financial Statements

For the Year Ended

31 March 2011



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COMPANIES HOUSE

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 2011

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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:

Jane Jay	(Chair)	Liam Wells	
George Allan	(Vice-Chair)	Patrick McGowan	
John Preston	(Treasurer)	Maureen Woods	
Stephanie Morrison		Audrey Park	
Oliver Aldridge		Stephen Birrell	
Mary Hepburn		Peter Kelly	
Jennifer Adam	(appointed 19/1/11)	Ian Gall	(appointed 19/1/11)
Alexandra Ralton	(appointed 19/1/11)		

Former Directors

Gordon Armour	(resigned 2/2/11)	George Wilson	(resigned 19/1/11)
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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

Auditor: 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 2011

The Directors are pleased to present their report and the financial statements for the year ended 31 March 2011. 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. In appointing new Directors consideration is given to the existing make-up of the Board. Attempts are made to ensure that the Board maintains a balance of interest groups within the sector and contains the range of experience necessary for the management of the organisation.

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 2010/2011 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:

Improved quality and range of drug service commissioning and provision through a range of user involvement models including peer research.

A range of research was undertaken with evidence of this impacting on services;
SDF supported 5 user involvement groups, with a total of 42 volunteers;
Two peer research projects were undertaken and 27 focus groups;
Increased user involvement (UI) across Scotland with a range of important UI inputs;
Significant UI contribution to service evaluation and involvement in commissioning beginning to emerge;
Significant work was undertaken in a large number of services, seeking staff and client views.

The Scottish Drugs Forum Limited

Report of the Directors (continued)

Objectives, activities & achievements (continued)

The wider public; services, commissioners, elected members and others are more informed through credible and accurate information on the use of drugs.

Successful delivery of Legal Highs conference and follow-up;
Briefing papers produced and well received;
Continued provision of a high quality information service.

Improved skill set of drug services to deliver user involvement for SDF.

A significant numbers of services introduced user involvement into their practice following SDF support.

Increase move on and recovery from problematic drug use through volunteering and training.

Overall SDF had a total of 42 volunteers during the year;
The majority have received a range of training including training in survey/interview techniques;
During the period 9 moved on to Education Training and Employment.

Increased employment and education opportunities in social care for recovering drug/alcohol users, providing opportunities to use their experience skills in care field and experience improved economic situations

A high success rate was achieved;
Undertook work on an Employability database;
Stimulated interest outside of Glasgow for Addiction Worker Training type provision (though no funding secured at present).

The wider public, service, commissioners, elected members and others are more informed through credible and accurate information on service development.

Directory promoted and updated regularly;
Proactive media briefings undertaken;
3,000 enquires from staff, field professionals, MSP's and general public;
Signposting help to former drug users seeking advice on employability opportunities.

Improved partnership working between generic support services and drug services.

16 staff consultations with services;
5 service change plans produced;
1 piece of multi agency strategic work undertaken.

Increased skill base of drug services regarding generic support resulting in better partnership working, more service user move on and improved access at the front end of drug services.

9 days of Outcomes training;
8 multi agency training days;
A child welfare seminar.

Drug services improve quality, reach and impact with service users through increased awareness of staff and service user views.

Online tools completed by 221 service users in 26 services and 117 staff in 16 services;
13 service user focus groups;
16 staff consultations;
1 national staff survey.

The Scottish Drugs Forum Limited

Report of the Directors (continued)

Objectives, activities & achievements (continued)

Service users have improved chances of effective person centred drug treatment and care

Significant demand for training with excellent feedback from participants.

Increased awareness of generic support/move on services in working with drug users.

Child Welfare Seminar;
26 Drugs Awareness sessions;
Training of Police Officers;
Presentation to VSDAA seminar;
Presentation to European Offender Employability Forum.

Generic support services (criminal justice, housing, child welfare, employability) improve and link well with drug services.

Sessions held with wider support services.

Increase numbers of older drug users accessing, retained in and progressed through drug services

Work undertaken in partnership with other European agencies;
Report produced.

Improve drug services responses aimed at improving responses to older drug users.

Conference organised with European partners.

Sharing information, increasing evidence base.

Engaged with a wide range of stakeholders.

Reduced number of drug related deaths caused by overdose, contaminated drugs, suicide, emerging harmful legal drugs and adverse effects of drugs

Significant volume of training undertaken, increasing the knowledge and skills of workers and service users;
15 Naloxone 'Train the trainer' sessions;
20 Naloxone awareness sessions;
2 Training sessions specifically for Police;
7 Anthrax briefings;
Promotion of reduction of drug related deaths as a priority for ADPs and ADP sub groups;
26 Drug Awareness training sessions;
4 Needle Exchange training sessions;
2 Harm Reduction training events.

Increased awareness of stakeholders on full range of recovery approaches, related policy and academic developments, best practice and 'environmental issues' in order to positively influence and inform delivery of Road to Recovery / National Outcomes.

Proactive briefings e.g. BBC Naloxone coverage;
Significant progress on website revamp;
Directory updated and promoted;
Range of materials produced including annual report;
7 Bulletins produced;
125 stories published on issues from Recovery Movement.

The Scottish Drugs Forum Limited

Report of the Directors (continued)

Financial Review

The Statement of Financial Activities, on page 12, shows an overall increase in funds of £108,503. This is made up of:

- A decrease in the General Fund of £ 27,805
- An increase in Designated Reserves of £106,219
- An increase in Restricted Reserves of £ 30,089

Details of grants receivable are shown in notes 1 and 2 on page 14.

The movement on funds over the year is shown in note 9 on page 18 with explanatory notes on each fund appended.

General Fund

General Fund income decreased by 1% compared to the previous year. This was the second year of a three-year funding plan agreed with the Scottish Government and we are grateful for their continued support. A reduction of 10% in administrative overheads has been achieved. Transfers to Designated Funds of £120,500 have been made.

At 31st March 2011 the balance of the General Fund stood at £150,582. This fund represents the free reserves of the charity, which are available for the immediate support of the organisation. These funds are held to protect the organisation against future financial risks, such as loss of funding, unexpected increases in expenditure or legal action against the organisation, in accordance with the reserves policy which is set out below.

The Board's long term financial objective is to secure the long term viability of the organisation by targeting annual contributions to General Fund of around £30,000.

Designated Funds

Designated funds of £181,750 include a redundancy provision of £60,500 (to ensure SDF can meet its legal obligations to staff when required), £50,000 to be allocated as match funding in year 5 of the Quality Development Programme and a further £10,000 allocated for website development in 2011/12. The remaining £61,250 in designated funds represents the carrying value of tangible fixed assets.

Restricted Funds

Restricted Funds of £204,823 are carried forward including £14,000 allocated to website and contact management development and £18,218 for national user involvement.

New projects this year include Naloxone training, funded by the Scottish Government, and research into recovery from drug injecting research, funded over 2 years by the Big Lottery Fund. Funding for our User Involvement project in Lanarkshire ceased and at the end of the year funding for our Hepatitis C Young Peoples work and our Glasgow Service User Involvement work were withdrawn. Funding for a new Hepatitis project (Hepatitis Scotland) was secured and this project started in May 2011. Funding for our Dumfries User Involvement Project has been withdrawn during the early part of 2011/12.

Investment Policy

The majority of funds managed by the Scottish Drugs Forum are either entrusted to SDF for restricted purposes or require to be readily available for the support of the organisation. Therefore all funds are held in interest bearing accounts where there is no risk to the capital sums. As all funds are being used and replenished within the short to medium term (0 to 6 months) no long term deposits are made.

The Scottish Drugs Forum Limited

Report of the Directors (continued)

Financial Review (continued)

Reserves Policy

The funds available for the immediate support of the organisation are regularly compared against the costs of the Scottish Drugs Forum's activity in order to assess the level of protection they afford. The Board's aim is that they should, broadly, equate to 3 months running costs for the whole organisation, as measured against the previous financial year. At 31st March 2011 this would suggest an appropriate level of available reserves to be around £ 320,000. As seen above our immediately available General Fund is currently below this level and the Board will be seeking to address this over the next few years

Funders

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

Scottish Government	Big Lottery Fund
Glasgow City Council	Greater Glasgow and Clyde DAAT Dumfries & Galloway DAAT
Fairer Scotland Fund	NHS Lothian
Fairer Jobs Fund	NHS Fife
European Union	NHS Greater Glasgow and Clyde

Future plans

The Scottish Drugs Forum has seen a continued increase in its overall level of funding in recent years despite decreasing core funding from Government. Given the overall financial situation within the public sector we recognise that our overall level of funding is likely to decrease next year. However we have undertaken a significant amount of work to further diversify our funding sources so that we are not overly reliant on one funding stream. For example we secured funding to develop a range of work in relation to hepatitis, have continued funding from the Big Lottery for our Quality Development work and have submitted bids to develop our work with regard to early years. We have also undertaken to explore the sharing of back-room costs with other organisations as means of reducing costs to the organisation.

[continued on next page]

The Scottish Drugs Forum Limited

Report of the Directors (Continued)

Statement of Trustees' Responsibilities

The trustees (who are directors of The Scottish Drugs Forum Limited for the purposes of company law) 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 trustees 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 trustees 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 charitable company will continue in operation.

The trustees 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 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The applicable law also sets out the trustees' responsibilities for the preparation and content of the Report of the Directors. In addition the trustees are responsible for any other information published together with the Report of the Directors and the Financial Statements.

The trustees are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is 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

Signed:



Name:

JANE JAY

Director

JANE JAY

Date:

14/9/14

Independent Auditor's 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 2011 set out on pages 11 to 20. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

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 Trustees and Auditor

As explained more fully in the Statement of Trustees' Responsibilities set out on page 8 the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors, including APB Ethical Standard - Provisions Available for Small Entities (Revised). In common with the auditors of many charities of similar size, we have also assisted with preparation of the statutory financial statements.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Report of the Directors to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2011 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- 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 (as amended).

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**Independent Auditor's Report
To the Trustees and Members of Scottish Drugs Forum Limited (continued)**

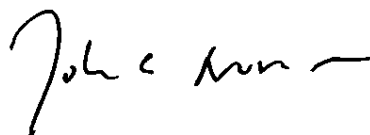
Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the Report of the Directors for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- the charitable company has not kept proper and adequate accounting records or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the Report of the Board of Directors.



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: 10/10/11

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 Companies Act 2006, 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.

Comparative figures in the Statement of Financial Activities and the accompanying notes have been restated in accordance with a revised format for incoming resources and resources expended this year.

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 relating to the general running of the charity, rather than the charitable activity, and include annual audit and accounts preparation and costs associated with meetings of the trustees including an allocation of administrative costs.

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

Generally assets costing less than £250 are not capitalised.

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 2011

	Note	Unrestricted Funds £	Restricted Funds £	Total 2011 £	Total 2010 £
Incoming resources from generated funds:					
<i>Voluntary income:</i>					
Grants for National & Regional support	1	390,000	40,077	430,077	429,995
Members' subscriptions		11,325	-	11,325	12,180
<i>Activities for generating funds:</i>					
Accommodation income		3,551	-	3,551	3,882
<i>Investment income:</i>					
Bank interest		1,375	-	1,375	1,072
Incoming resources from charitable activities:					
<i>National services:</i>					
Training	2	5,581	180,536	186,117	196,182
Quality Development Programme	2	-	230,157	230,157	117,438
Directory of Services	2	-	30,000	30,000	20,421
<i>Operations projects:</i>					
Addiction Workers' Training Programme	2	-	271,161	271,161	312,200
User involvement	2	-	118,934	118,934	174,399
Other projects	2	-	57,646	57,646	48,169
Conferences & Seminars		20,210	-	20,210	24,499
Consultancy, training & research fees		31,420	-	31,420	37,959
Total incoming resources		463,462	928,511	1,391,973	1,378,396
Resources Expended:					
Charitable activities:					
National & Regional support		369,549	39,296	408,845	477,629
<i>National services:</i>					
Training		-	169,054	169,054	178,239
Quality Development Programme		-	214,140	214,140	93,693
Directory of Services		-	28,642	28,642	18,856
<i>Operations projects:</i>					
Addiction Workers' Training Programme		-	286,240	286,240	310,620
User involvement		-	121,882	121,882	208,951
Other projects		-	34,127	34,127	58,504
Governance costs		20,540	-	20,540	21,910
Total resources expended	3	390,089	893,381	1,283,470	1,368,402
Net incoming resources					
- Net income for year		73,373	35,130	108,503	9,994
Transfers	9	5,041	(5,041)	-	-
Net movement in funds		78,414	30,089	108,503	9,994
Funds brought forward		253,918	174,734	428,652	418,658
Funds carried forward		332,332	204,823	537,155	428,652

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 14 to 20 and the accounting policies on page 11 form part of these financial statements.

The Scottish Drugs Forum Limited

Balance Sheet at 31 March 2011

	Note	2011 £	2010 £
Fixed Assets			
Tangible assets	5	<u>61,250</u>	<u>75,531</u>
Current Assets			
Stock		250	500
Debtors	6	56,915	70,041
Cash at bank & in hand		<u>526,169</u>	<u>388,522</u>
		583,334	459,063
Creditors - Amounts falling due within one year	7	<u>107,429</u>	<u>105,942</u>
Net Current Assets		<u>475,905</u>	<u>353,121</u>
Total Assets Less Current Liabilities		<u>537,155</u>	<u>428,652</u>
Net Assets		<u><u>537,155</u></u>	<u><u>428,652</u></u>
Funds			
<i>Unrestricted funds:</i>			
Designated funds	9	181,750	75,531
General fund	9	<u>150,582</u>	<u>178,387</u>
Total unrestricted funds		332,332	253,918
Restricted funds	9	<u>204,823</u>	<u>174,734</u>
Total Funds		<u><u>537,155</u></u>	<u><u>428,652</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 14/9/11

Signed: Jane Jay

Signed: [Signature]

Name: JANE JAY
JANE JAY

Name: John Prescott
JOHN PRESCOTT

Director

Director

Date: 14/9/11

The notes on pages 14 to 20 and the accounting policies on page 11 form part of these financial statements.

The Scottish Drugs Forum Limited

Notes to the Financial Statements For the Year Ended 31 March 2011

	2011	2010
	£	£
1 Grants for National & Regional support		
Scottish Government - <i>for National core activities</i>	390,000	390,000
NHS Lothian - <i>East of Scotland</i>	31,812	31,812
NHS Fife - <i>East of Scotland</i>	8,265	8,183
Total National & Regional	430,077	429,995
2 Incoming resources from charitable activities:		
National Services:		
<i>Training grants:</i>	£	£
Scottish Government - <i>Critical Incidents</i>	69,591	63,498
Scottish Government - <i>Hep C Young Peoples' Programme</i>	70,000	70,000
Scottish Government - <i>Naloxone training</i>	40,564	-
Scottish Government - <i>S9 Training (deferred grant released)</i>	5,581	62,000
Other training income	381	684
Total - training	186,117	196,182
Big Lottery Fund - <i>Quality Development Programme</i>	230,157	117,438
Scottish Government grant - <i>Directory of Services</i>	30,000	20,421
Total National Services	446,274	334,041
Operations Projects:		
<i>Addiction Workers' Training Programme (AWTP):</i>	£	£
Fairer Scotland Fund grant	203,000	203,000
Fairer Jobs Fund grant	61,750	-
Greater Glasgow DAAT	-	108,000
Other income	6,411	1,200
Total - AWTP	271,161	312,200
<i>User involvement - grants:</i>	£	£
Glasgow City Council - <i>Development manager</i>	50,650	50,650
Glasgow City Council - <i>user involvement Greater Glasgow</i>	40,645	34,679
Dumfries & Galloway DAAT - <i>user involvement</i>	21,591	23,222
NHS Lothian - <i>East of Scotland user involvement</i>	5,000	-
Lanarkshire DAAT - <i>user involvement</i>	-	50,000
Perth & Kinross DAAT - <i>user & carer involvement</i>	-	15,750
Other income for User involvement	1,048	98
Total - user involvement	118,934	174,399
<i>Other projects:</i>	£	£
Big Lottery Fund - <i>recovery from drug injecting research</i>	41,309	-
Scottish Government - <i>Senior drug dependents & care structures</i>	-	15,582
EU funding - <i>Senior drug dependents & care structures</i>	12,858	17,297
Other project grants	3,000	15,074
Other income	479	216
Total - other projects	57,646	48,169

The Scottish Drugs Forum Limited

Notes to the Financial Statements (continued)

3 Resources Expended

	Staff costs £	Direct operating costs £	Admin cost allocation £	Total 2011 £	Total 2010 £
National & Regional support	295,482	14,149	99,214	408,845	477,629
<i>National services:</i>					
Training	128,535	24,353	16,166	169,054	178,239
Quality Development Programme	168,370	24,461	21,309	214,140	93,693
Directory of services	22,265	5,300	1,077	28,642	18,856
<i>Operations projects:</i>					
Addiction workers' training programme	68,072	211,649	6,519	286,240	310,620
User involvement	99,851	6,649	15,382	121,882	208,951
<i>Other projects:</i>					
Senior drug dependents & care structures	7,668	667	576	8,911	36,385
Recovery from drug injecting - research	6,941	11,176	1,014	19,131	-
Other project expenditure	2,639	3,346	100	6,085	22,119
Governance costs	8,550	-	11,990	20,540	21,910
Total resources expended	808,373	301,750	173,347	1,283,470	1,368,402

Analysis of above expenditure:

Staff costs (note 4)	808,373	-	-	808,373	833,669
Direct operating costs:					
Conferences and seminars	-	15,881	-	15,881	15,524
Publications, printing & subscriptions	-	2,667	-	2,667	703
Training & consultancy	-	3,862	-	3,862	4,343
Travel & subsistence	-	19,725	-	19,725	24,472
Addiction project trainee costs	-	159,435	-	159,435	178,768
Addiction project - training & travel costs	-	48,045	-	48,045	58,168
Other direct project costs	-	52,135	-	52,135	57,745
Administrative costs:					
Rent & rates	-	-	52,236	52,236	55,068
Property services	-	-	40,272	40,272	52,881
Postage & telephone	-	-	13,442	13,442	17,892
Office supplies	-	-	21,939	21,939	25,012
Office equipment costs	-	-	14,278	14,278	13,258
Professional fees	-	-	5,666	5,666	6,152
Depreciation	-	-	17,858	17,858	22,212
Loss on disposal of fixed assets	-	-	1,466	1,466	-
Bad debt provision	-	-	6,190	6,190	2,535
Total resources expended	808,373	301,750	173,347	1,283,470	1,368,402

	2011 £	2010 £
<i>Auditors' remuneration:</i>		
for audit and accounts: current year accrual	3,900	3,811
previous year adjustment	61	(73)
	3,961	3,738

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

4. Staff Details	2011	2010
	£	£
Gross salaries & wages	676,327	701,290
Social security costs	68,232	71,999
Pension costs	42,189	44,962
Seconded staff	16,482	-
Recruitment	5,143	15,418
Total	<u>808,373</u>	<u>833,669</u>

<i>Average full-time equivalent number of employees:</i>	No.	No.
Management	4	5
Project / development staff	13	11
Research	-	1
Administrative support	5	6
Total	<u>22</u>	<u>23</u>

No employee received emoluments in excess of £60,000.

No emoluments were paid to directors during the year. £48 was reimbursed for travel expenses.

5. Tangible Fixed Assets	Furniture & equipment	Leasehold improvements	Total
<i>Cost or Valuation</i>	£	£	£
At 1 April 2010	97,416	80,649	178,065
Additions	5,041	-	5,041
(Less): Disposals	(28,968)	-	(28,968)
At 31 March 2011	<u>73,489</u>	<u>80,649</u>	<u>154,138</u>
<i>Depreciation</i>			
At 1 April 2010	82,372	20,162	102,534
Charge for year	7,777	10,081	17,858
(Less): on disposals	(27,504)	-	(27,504)
At 31 March 2011	<u>62,645</u>	<u>30,243</u>	<u>92,888</u>
<i>Net Book Value</i>			
At 31 March 2011	<u>10,844</u>	<u>50,406</u>	<u>61,250</u>
At 31 March 2010	<u>15,044</u>	<u>60,487</u>	<u>75,531</u>

The Scottish Drugs Forum Limited

Notes to the Financial Statements (continued)

6. Debtors	2011	2010
<i>Amounts falling due within one year:</i>	£	£
Invoiced sales	21,575	49,748
Accrued income	17,557	957
Prepayments & other debtors	17,783	19,336
	<u>56,915</u>	<u>70,041</u>

7. Creditors	£	£
<i>Amounts falling due within one year:</i>		
Deferred income (training)	9,000	5,641
Taxation and Social Security	20,254	23,346
Accruals & other creditors	71,801	70,096
Funds held for ERIT (see note below)	6,374	6,859
	<u>107,429</u>	<u>105,942</u>

Note: Funds of £6,374 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 2 to 5 years. The amount due in the next year is £37,000 + VAT (a total of £44,400, assuming VAT remains at 20%).

The Scottish Drugs Forum Limited

Notes to the Financial Statements (continued)

9. Movement on Funds

		At 1/4/10	Movement in Resources		Fixed Asset Transfers	Other Transfers	At 31/3/11
	Note	£	Incoming £	Outgoing £	£	£	£
Restricted Funds:							
Regional support - East	(a)	-	40,077	(39,296)	(781)	-	-
National services:							
Critical Incidents	(b)	27,704	69,591	(78,876)	-	(7,000)	11,419
Hepatitis C	(b)	8,548	70,381	(62,343)	-	(7,000)	9,586
Naloxone training	(b)	-	40,564	(27,835)	(1,359)	-	11,370
Quality Development Programme	(c)	49,572	230,157	(214,140)	(2,277)	-	63,312
Directory of services	(d)	3,659	30,000	(28,642)	-	-	5,017
User involvement (national)		-	-	-	-	18,218	18,218
Operations projects:							
Addiction Workers' Training Project	(e)	49,895	271,161	(286,240)	-	-	34,816
Glasgow UI post	(f)	-	50,650	(50,741)	-	91	-
Greater Glasgow UI	(f)	-	40,645	(36,112)	-	(4,533)	-
Dumfries & Galloway UI	(f)	10,559	21,591	(17,243)	-	-	14,907
East of Scotland UI	(f)	-	5,700	(5,700)	-	-	-
Lanarkshire UI	(f)	26,138	348	(12,086)	(624)	(13,776)	-
Drug injecting research (Big Lottery)	(g)	-	41,309	(19,131)	-	-	22,178
Senior drug dependents	(h)	(4,426)	13,337	(8,911)	-	-	-
Other operations projects	(i)	3,085	3,000	(6,085)	-	-	-
Other funds:							
Website development	(j)	-	-	-	-	10,000	10,000
Contact management	(j)	-	-	-	-	4,000	4,000
Total Restricted Funds		<u>174,734</u>	<u>928,511</u>	<u>(893,381)</u>	<u>(5,041)</u>	<u>-</u>	<u>204,823</u>
Unrestricted Funds:							
Designated funds:							
Redundancy provision	(k)	-	-	-	-	60,500	60,500
Website development	(l)	-	-	-	-	10,000	10,000
Quality Development Prog	(m)	-	-	-	-	50,000	50,000
Fixed Asset fund	(n)	75,531	-	(17,858)	3,577	-	61,250
Total designated funds		<u>75,531</u>	<u>-</u>	<u>(17,858)</u>	<u>3,577</u>	<u>120,500</u>	<u>181,750</u>
General fund	(o)	178,387	463,462	(372,231)	1,464	(120,500)	150,582
Total Unrestricted Funds		<u>253,918</u>	<u>463,462</u>	<u>(390,089)</u>	<u>5,041</u>	<u>-</u>	<u>332,332</u>
Total Funds		<u>428,652</u>	<u>1,391,973</u>	<u>(1,283,470)</u>	<u>-</u>	<u>-</u>	<u>537,155</u>

(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 & Transfers:

(a) Regional support grants have been received from NHS Lothian and NHS Fife and are targeted primarily to support responses to drugs problems in Lothian and Fife.

(b) The funds for Critical Incidents, Hepatitis C and Naloxone are for training in these areas and arise from grants by the Scottish Government.

£14,000 of project funding from training projects has been transferred to separate funds for joint work being undertaken to develop SDF's Website and Contact Management systems, which will allow significantly improved promotion of these activities.

(c) The Quality Development Programme for Drug Services is funded by the Big Lottery Fund over a 4-year period from 1/11/09. The project seeks to improve the services on offer to people who have a drug problem. The funding for year 4 is subject to securing funding for year 5 from other sources. A contribution of £30,000 (the residue from another project) was added to the fund in 2009/10 for this purpose and a further £50,000 has been designated from reserves in the current year.

(d) The production of a Directory of Drug Services is funded by the Scottish Government.

(e) The Addiction Workers' training programme was funded by the Fairer Scotland Fund and the Fairer Jobs Fund during the year. The project exists to train people with a history of alcohol and drug dependency in social care.

(f) User involvement (UI) projects have been funded from various statutory sources and exist to enable a service user voice in the planning and delivery of services. The operations in two locations ceased at the end of the year and the residual funds have been transferred to a separate national user involvement fund to support similar work in those approximate geographical areas.

(g) Drug injecting research is funded by the Big lottery Fund over 2 years to June 2012.

(h) *Senior Drug Dependents Research*: This project, jointly funded by the European Union and the Scottish Government, was completed during the year. The final grant also covered the deficit balance brought forward from the previous year.

(i) Other operations projects include Summer and Christmas awareness campaigns and needle exchange training. All were fully expended during the year.

(j) The funds for *Website and Contact Management development* will be spent during 2011/12 on projects which commenced during 2010/11.

(k) The redundancy provision has been set aside to ensure that the Scottish Drugs Forum is able to meet its legal obligations to staff to make redundancy payments when required.

(l) A further amount of £10,000 has been designated for website development in addition to £10,000 allocated from restricted funds - see notes (b) & (j) above.

(Notes on Funds continued on next page)

The Scottish Drugs Forum Limited

Notes to the Financial Statements (continued)

9. Movement on Funds (continued)

Notes on Funds & Transfers (continued):

- (m) £50,000 has been designated to the Quality Development Programme as match funding for year 5 of the project – see note (c) above.
- (n) The fixed asset fund represents the net book value of fixed assets. Annual depreciation has been charged to the fund and the cost of assets acquired in the year, net of adjustment for disposals, has been transferred into the fund.
- (o) The *General fund* represents the free reserves of the charity, which are immediately available to support the activity of the organisation. Incoming resources in the year include annual grant funding of £390,000 from the Scottish Government, which contributes to the national core activities of policy, information, communications, finance and administration.

Resources are available in the form of liquid assets to enable each restricted fund above to be expended when required in accordance with its restricted purpose (see note 10 below).

10. Analysis of Net Assets Between Funds

	Restricted Funds £	Designated Funds £	General Fund £	Total Funds £
Tangible fixed assets	-	61,250	-	61,250
Stock	-	-	250	250
Debtors	18,592	-	38,323	56,915
Bank & cash	190,506	120,500	215,163	526,169
Creditors due in one year	(4,275)	-	(103,154)	(107,429)
Total funds at 31 March 2011	204,823	181,750	150,582	537,155