

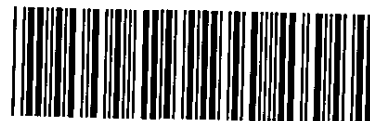
The Scottish Drugs Forum Limited

Report and Financial Statements

For the Year Ended

31 March 2013

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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 2013

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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 and have served as directors throughout the year.

George Allan	(Chair)	Liam Wells
Jim Stephen	(Vice-Chair)	Patrick McGowan
John Preston	(Treasurer)	Sandra Wallace
Stephanie Morrison		Audrey Park
Oliver Aldridge		Stephen Birrell
Mary Hepburn		Peter Kelly
April Adam		Ian Gall
David Harvie		George Hunter
Hazel Robertson		

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 2013

The Directors are pleased to present their report and the financial statements for the year ended 31 March 2013. 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

SDF's outcomes are:

- An increase in the number of problem drug users recovering;
- A reduction in drug related harm to individuals;
- A reduction in the number of new problem drug users.

Summary

This has been a very successful year for SDF in terms of the quality, range and reach of our work. As an organisation we have been able to consolidate the range of work we deliver and have secured additional funding to extend our Addiction Worker Training Project to the East of Scotland.

Our reach and influence during the year has been considerable:

- Through all our programmes - Quality, Hepatitis Scotland, Naloxone and core we have trained over 1,500 people;
- Our conferences, seminars and workshops have been attended by over 600 people;
- Involved 35 current and former drug users as volunteers;
- Through our face-to-face interviews, surveys and focus groups we have ascertained the views of over 500 individuals;
- Influenced and supported Scottish Government in the roll out of Naloxone through supporting policy and practice developments;
- Made 5 submissions to government consultations

The Scottish Drugs Forum Limited

Report of the Directors (continued)

Objectives, activities & achievements (continued)

Summary (continued)

- Influenced Scottish Government policy re emergency planning for infection outbreaks;
- Supported a range of Parliamentary discussions;
- Worked closely with a vast array of organisations and networks, including almost all of the Alcohol and Drug Partnerships;
- Continued to grow and develop the Addiction Worker Training Project with 16 successful graduations and additional funding secured;
- Provided a range of information to the sector, including 8 bulletins and the development of e-newsletters;
- Dealt with a large number of information requests from those in the sector, the public and the media.

The following provides more details:

Quality Development

We have worked with 80 services to assess their quality of service, identify improvement plans and support services to implement them. In total we carried out the following:

- 330 staff surveyed;
- 1,121 service users surveyed;
- 38 focus groups undertaken;
- 85 development sessions with staff to assess service and manage change;
- worked with staff teams in 80 services to implement changes and improvements.

We have developed and delivered a range of innovative training to help address issues for services and to develop the skills of staff related to existing and emerging priorities as detailed below:

- Outcomes Development (115 beneficiaries);
- Dealing with trauma and difficult emotions (121 beneficiaries) – 6 x 2 days;
- Child welfare and protection (35) – 2 x 2 days;
- User involvement (51 beneficiaries) – 4 x 1 day;
- Group work skills (15 beneficiaries) – 2 days;
- Benzodiazepines (78 beneficiaries) – 3 x 2 days and one 1 day course;
- Staff attitudes and managing challenging behaviour (26) – 8.5 days;
- Stigma and impact of heroin use (6 beneficiaries) – 2 days;
- Peer recovery masterclass (80) - 3x 1 day.

Sexual and Reproductive Health

41 training courses have been delivered over 53½ days for drug and sexual and reproductive health (SRH). Nearly 400 staff have been trained on SRH interventions and attitudinal change.

User involvement

83 people have come forward to volunteer with SDF. There are currently 17 active volunteers. Over the year 6 have moved on to AWTP and 3 on to other employment. The waiting list for the group stands at 12 – without any advertising or active recruiting.

Our partnership with Poverty Alliance and other groups campaign led to the social fund being increased by a further £9.2 million to £33 million

The Scottish Drugs Forum Limited

Report of the Directors (continued)

Objectives, activities & achievements (continued)

User involvement (continued)

SDF worked in conjunction with Prof Richard Hammersley to undertake research on trauma and recovery amongst people who have injected drugs in the last five years. This research collected the life stories of 55 people who had injected heroin and other drugs within the previous five years but who were currently in recovery.

The resultant report has been disseminated and has received substantial interest in the addictions field in Scotland.

The research findings were presented to key ADP planning groups. These events have stimulated a lot of interest and potential for further work and we will hold a national conference in November looking in more detail at issues re trauma.

East Dunbartonshire ADP completed 3 service evaluations from the drug and alcohol population in this area. 16 Peer-Researchers carried out 6 focus groups and 97 one-to-one structured interviews.

Addiction Workers Training Project

Sixteen trainees have been supported by SDF staff to complete the AWTP 2012/13 course. A successful bid to the Big Lottery Fund allowed SDF to offer six additional places on the course, increasing trainee numbers to sixteen.

- For the second consecutive year 100% have achieved SVQ level 2 studies in Health and Social Care.
- At the end of April 10 trainees have secured further employment in the social care and addiction fields, the vast majority in full time jobs in the care field, before the course end.
- Recruited fourteen former service users to be employed as trainee addiction workers for the 2013/14 course in Glasgow.
- Recruited an AWTP co-ordinator to support and manage extension of the project to the East of Scotland.
- Secured Big Lottery matched funding from the Robertson Trust and Fife ADP.
- Secured placements with five services in Edinburgh and four services in Fife confirmed as placement providers.
- Recruited eight people, former service users, to be employed as trainee addiction workers for the 2013/14 course in Edinburgh and Fife.

Generic Training

We designed and delivered 31 one-day sessions on a range of subjects.

Naloxone and drug related deaths

We delivered naloxone 'training the trainer' sessions to more than 200 participants. In addition to this, seminars, lectures and awareness raising sessions have been delivered to student nurses in Caledonian University, two police constabularies, community pharmacy, local partnerships and forums and community groups.

- Delivered 2 sessions directly to people who use drugs as part of an overdose campaign;
- Held a two day networking and development event for local take home naloxone coordinators;
- Regular attendance at the National Forum on Drug Related Deaths, the National Naloxone Advisory Group and the Scottish Naloxone Network;
- Designed and developed a comprehensive training package for Peer Education;

The Scottish Drugs Forum Limited

Report of the Directors (continued)

Objectives, activities & achievements (continued)

Naloxone and drug related deaths (continued)

- Designed materials to support the monitoring and evaluation of the programme;
- 16 x sessions with ADP's/services across Scotland to discuss Peer Education developments;
- 6 x sessions with service user groups to discuss engagement with Peer Education;
- Delivered 12 training sessions to three Peer Education areas – 30 participants completed.

Hepatitis Scotland

- Training and education officer delivered 37 training sessions across the country and to a wide variety of professional groups.
- Delivered Social Care development and networking days in Lothian, Lanarkshire and Grampian.
- Introduced a nationally accessible interactive web-based education series. Via live streaming on the web, these presentations and then interactive discussions by national experts are targeted at professionals and those who work with people affected by Viral Hepatitis.
- Launched the additional function of a Hepatitis B specific website, to run alongside the HepC Scotland website
- Published 10 e-Bulletins.
- Research undertaken: *People Living with Hepatitis C and HIV, Their Views on Welfare Reform*. After its launch, the report has been the basis of key representations to the DWP by the Scottish Parliamentary Welfare Committee.
- National Patient Involvement Forum further developed through local services and services supported through training events.

Conferences and events

BBV and ethnic minorities BBV conference was delivered jointly with HIV Scotland - a networking and good practice event for 130 practitioners.

The Self-medication conference was very popular with 148 people attending, demonstrating considerable demand for support in this area.

Criminal Justice conference was attended by over 100 people and brought together people from both the drugs and criminal justice sectors.

SDF organised and co-hosted the Scottish Needle Exchange Conference 2012 (SNXC12) with around 140 delegates.

Developed and hosted a national conference in Stirling University on child welfare. This included plenary sessions on child welfare issues and afternoon workshops aimed at training delegates in practical approaches to improving child welfare. 137 delegates attended. Presentations from the event are available on the SDF website.

Worked in collaboration with Rosemount Learning and Aberlour to develop and deliver a Policy and Practice Recovery Masterclass on *Good Practice in Family Support Learning and Recovery*; 39 delegates attended this Glasgow event.

SDF assisted Holyrood Conferences in the development of their Road To Recovery conference programme. This conference was addressed by SDF staff and by the Minister.

The Scottish Drugs Forum Limited

Report of the Directors (continued)

Objectives, activities & achievements (continued)

Information and communications

- e-mail and telephone enquiries service to public;
- 8 e-newsletters produced with relevant new services and service developments - distribution list of approx. 1,300;
- 8 Bulletins with 150 stories;
- Approximately 140 incoming media inquiries dealt with;
- Pro-active briefings examples include:
 - April 2012 – Drugs related Emergency Plan – used by Herald early May (via Bulletin);
 - July 2012 – media release prepared and various media information co-ordinated etc (STV) re world Hepatitis Day;
 - August 2012 – 550 word piece on SDF Sexual Health Initiative for WISH Sexual Health newsletter;
 - August 2012 - SDF response to 2011 DRD figures – range of media coverage;
 - October 2012 - AGM news release highlighting SDF chair's concern over political direction of drugs debate - used at length by BBC online;
 - October 2012 - briefing for BBC Sunday Politics Scotland in advance of R2R debate;
 - October 2012 - facilitated filming on BBC Scotland news report on evidence to SP Inquiry into Taking Children into Care - highlighted Aberlour family project in Glasgow as best practice: piece used on TV and radio;
- Developed and wrote a chapter in the Parenting Across Scotland publication – Parenting anthology;
- Launch of new website on 2 April 2012 - continuous updates made and innovations including embedding of audio/visual material - 120 stories posted;
- Introduction of Twitter activity from Dec 2012 as tool to highlight wide range of best practice; approx. 600 tweets/250 followers by end of March.

Briefings and consultations

We developed a briefing for member organisations and compiled responses to form the basis of SDF's response to the Government consultation on Getting Our Priorities Right Practice Guidelines and the Scottish Parliamentary Inquiry call for evidence on children taken into care.

We undertook a focus group with SDF volunteers and Addiction Worker trainees who are parents to develop a submission to the parenting strategy.

We developed a briefing for member organisations and compiled responses to form SDF's response to the Government consultation on Housing Support for Homeless Households.

We developed a briefing for member organisations and compiled responses to form the basis of SDF's response to the Government consultation on Scottish Passported Benefits.

We provided an input to the Poverty Alliance board and worked in partnership on issues relating to welfare reform.

The Scottish Drugs Forum Limited

Report of the Directors (continued)

Objectives, activities & achievements (continued)

Alcohol and Drug Partnership and policy activity

Expert Review on Opiate Replacement Therapy.

As Secretariat of the CPG on Alcohol and Drugs, SDF invited the fieldworkers of the Expert Review to address the CPG in February – this session was attended by a capacity audience of 60 people.

SDF also ran a parallel process to inform the current paper as a formal contribution to the Expert Review. To produce this, SDF organised and hosted 3 events for SDF members in Edinburgh, Dundee and Glasgow, in February and March 2013.

In relation to nationwide support to ADPs we have had discussions with a number of ADP co-ordinators re an SDF support role. We undertook a survey of ADPs to ascertain their support needs.

We participated in NHS Health convened meetings looking at support provided to ADPs and continue to explore how best to meet the needs identified.

Volunteers in recovery presented on user involvement and other issues to 3 ADPs.

We actively encouraged ADP participation at SDF events – particularly national conferences.

In addition SDF is specifically funded to work with Fife and Borders ADPs on strategic work.

We provided input to various conferences and events including user involvement input to 2 Poverty Alliance events on welfare reform and welfare reform and stigma

We provided support to the Scottish Parliament's Cross Party Group on Alcohol and Drug Misuse. We organised two meetings on Legal highs and New Psycho-active Substances and on Welfare Reform, which included input from SDF Staff and volunteers in recovery.

We provided briefings to MSPs on drug policy.

We provided briefings to MSPs on aspects of drug policy in particular around the Road to Recovery Debate in November. We provided a written briefing to MSPs and spoke with 10 MSPs. We continued our membership of the ACMD, including acting as Chair of the Cocaine Working Group. We attended all meetings during the period and one full council and organised a Scottish meeting to provide a Scottish perspective on the issues.

We continued to play an active role in the European Civil Society Forum on Drugs (ECSFD) funded by the European Commission Justice Division.

We provided membership briefings and collected feedback from members and others in preparation of responses to Scottish Government consultations on:

- Housing Support for Homeless Households;
- Integration of Adult Health and Social Care in Scotland;
- Getting Our Priorities Right practice guidance;
- Scottish Passported Benefits.

And along with the Scottish Parliamentary Enquiry into:

- Children Taken into Care in Scotland

The Scottish Drugs Forum Limited

Report of the Directors (continued)

Objectives, activities & achievements (continued)

Funding

In line with much of the voluntary sector we are faced with very challenging financial situation and have put in place a standing fundraising group to explore new areas of finance – in line with our strategic direction. We have continued to explore new areas of funding and have submitted a range of funding bids. We recently secured funding through the Scottish Government Section 16B health funding for development work around improving services for young people.

Financial Review

The Statement of Financial Activities, on page 14 shows an overall increase in funds of £165,087. This is made up of:

- An increase in the General Fund of £ 81,446
- A decrease in Designated Reserves of £ 62,755
- An increase in Restricted Reserves of £146,396

Details of grants receivable are shown in notes 2 and 4 on page 17.

The movement on funds over the year is shown in note 11 on page 21 with explanatory notes on each fund appended on pages 22-23.

General Fund

This was the first year of a three-year funding plan agreed with the Scottish Government though its value has been decreased by 10% year on year. We are grateful to the Scottish government for their continued support. Transfers from Designated Funds of £50,000 have been made to fulfil the purposes for which those funds had been designated.

At 31st March 2013 the balance of the General Fund stood at £293,559. 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 per year. The current financial climate has made this difficult to achieve year on year and the better than target results for 2012/13 have come about partly as a result of the organisation lowering its costs base in preparation for anticipated reductions in income over the next couple of years.

Designated Funds

Designated funds of £108,419 include a redundancy provision of £71,024 (to ensure SDF can meet its legal obligations to staff when required). The remaining £37,395 represents the carrying value of tangible fixed assets.

Restricted Funds

Restricted Funds of £426,869 are carried forward covering a range projects being undertaken for a number of different funders.

New projects this year include National Development Advisor activity funded by the Scottish Government, user involvement and peer to peer recovery funded by East Ayrshire ADP, Addiction Service User Engagement funded by North Ayrshire Council and Financial Capability work funded by the Bank of Scotland Foundation.

The Scottish Drugs Forum Limited

Report of the Directors (continued)

Financial Review (continued)

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.

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 2013 this would suggest an appropriate level of available reserves to be around £350,000. As seen above our immediately available General Fund is currently below this level and despite the difficult economic conditions 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	East Dunbartonshire Council
	East Ayrshire Council
Bank of Scotland Foundation	North Ayrshire Council
SCVO	Borders ADP
Robertson Trust	Fife ADP

Future plans

Our core funding has been confirmed until March 2015 but its level continues to decrease year on year. Whilst additional project activity has been secured which will help to support core activity there has been a (non-compulsory) reduction in core staff numbers. The Board are making attempts to attract further project work and to income generate with a view to minimising the likelihood of further staff reductions being required.

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 Scottish Drugs Forum Limited

Report of the Directors (continued)

Statement of Trustees' Responsibilities (continued)

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:

John Peterson

Date: *28.8.13*

Director

[Signature]

Independent Auditor's Report To the Trustees and Members of The Scottish Drugs Forum Limited

We have audited the financial statements of the Scottish Drugs Forum for the year ended 31 March 2013 set out on pages 14 to 23. 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 pages 10-11 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 the circumstances set out in note 13 to the 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 2013 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 The Scottish Drugs Forum Limited (continued)

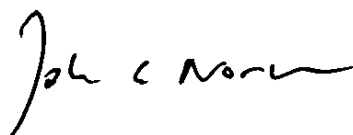
Opinion on other matter prescribed by the Companies Act 2006

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 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: 3 Sept. 2013

The Scottish Drugs Forum Limited

Statement of Financial Activities (including Income and Expenditure Account)

For the Year Ended 31 March 2013

	Note	Unrestricted Funds £	Restricted Funds £	Total 2013 £	Total 2012 £
Incoming resources from generated funds:					
<i>Voluntary income:</i>					
Grants for National & Regional support	2	416,000	26,560	442,560	436,542
Members' subscriptions		5,545	-	5,545	9,037
Activities for generating funds	3	18,998	-	18,998	10,314
Bank interest		2,342	-	2,342	1,784
Incoming resources from charitable activities:					
<i>National services:</i>					
Quality Development Programme	4	-	238,364	238,364	231,101
Hepatitis Scotland	4	-	202,200	202,200	207,600
Other national services	4	-	154,986	154,986	216,481
<i>Operations projects:</i>					
Addiction Workers' Training Programme	4	-	324,459	324,459	190,920
User involvement	4	-	86,323	86,323	34,216
Other projects	4	-	27,639	27,639	61,911
Conferences & Seminars		41,876	-	41,876	17,482
Consultancy, training fees & other income		21,411	-	21,411	22,269
Total incoming resources		506,172	1,060,531	1,566,703	1,439,657
Resources Expended:					
Charitable activities:					
National & Regional support		419,867	25,202	445,069	497,223
<i>National services:</i>					
Quality Development Programme		-	181,214	181,214	209,950
Hepatitis Scotland		-	208,741	208,741	186,380
Other national services		-	140,349	140,349	90,614
<i>Operations projects:</i>					
Addiction Workers' Training Programme		-	268,471	268,471	206,730
User involvement		-	78,197	78,197	42,234
Other projects		-	58,111	58,111	58,013
Governance costs		21,464	-	21,464	21,908
Total resources expended	5	441,331	960,285	1,401,616	1,313,052
Net incoming resources					
- Net income for year		64,841	100,246	165,087	126,605
Transfers	11	(46,150)	46,150	-	-
Net movement in funds		18,691	146,396	165,087	126,605
Funds brought forward		383,287	280,473	663,760	537,155
Funds carried forward		401,978	426,869	828,847	663,760

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 16 to 23 form part of these financial statements.

The Scottish Drugs Forum Limited

Balance Sheet at 31 March 2013

	Note	2013 £	2012 £
Fixed Assets			
Tangible assets	7	<u>37,395</u>	<u>48,367</u>
Current Assets			
Stock		50	50
Debtors	8	224,788	72,813
Cash at bank & in hand		<u>695,599</u>	<u>688,114</u>
		<u>920,437</u>	<u>760,977</u>
Creditors - Amounts falling due within one year	9	<u>128,985</u>	<u>145,584</u>
Net Current Assets		<u>791,452</u>	<u>615,393</u>
Total Assets Less Current Liabilities		<u>828,847</u>	<u>663,760</u>
Net Assets		<u>828,847</u>	<u>663,760</u>
Funds			
<i>Unrestricted funds:</i>			
Designated funds	11	108,419	171,174
General fund	11	<u>293,559</u>	<u>212,113</u>
Total unrestricted funds		<u>401,978</u>	<u>383,287</u>
Restricted funds	11	<u>426,869</u>	<u>280,473</u>
Total Funds		<u>828,847</u>	<u>663,760</u>

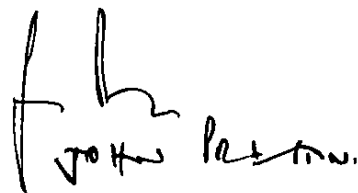
These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime within Part 15 of the Companies Act 2006 and the Financial Reporting Standard for Smaller Entities (effective April 2008).

Approved by the Board of Directors and authorised for issue on 28.8.13

Signed:

Name:

Director



Date:

28.8.13

The notes on pages 16 to 23 form part of these financial statements.

The Scottish Drugs Forum Limited
Notes to the Financial Statements
For the Year Ended 31 March 2013

1 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.

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 original 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 charitable activities. The company is not registered for VAT and expenditure includes 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

Notes to the Financial Statements For the Year Ended 31 March 2013

	2013	2012
	£	£
2 Grants for National & Regional support		
Scottish Government - <i>for National core activities (including directory)</i>	351,000	390,000
Scottish Government - <i>for Critical Incidents trainer</i>	65,000	-
NHS Lothian - <i>East of Scotland</i>	5,560	33,277
NHS Fife - <i>East of Scotland</i>	11,000	8,265
NHS Borders	10,000	5,000
Total National & Regional	442,560	436,542
3 Activities for generating funds	£	£
Accommodation income	2,670	3,323
Financial administration services	16,328	6,991
Total	18,998	10,314
4 Incoming resources from charitable activities:		
National Services:	£	£
Quality Development Programme - Big Lottery Fund	238,364	231,101
Hepatitis Scotland - Scottish Government	200,000	207,600
- Other income	2,200	-
	202,200	207,600
Other national services:		
Scottish Government - <i>Naloxone training</i>	65,000	77,000
Scottish Government - <i>Critical Incidents</i> - see note 2 above	-	65,000
Scottish Government - <i>Sexual health</i>	62,888	74,481
Scottish Government - <i>National development advisor</i>	27,098	-
Total other national services	154,986	216,481
Operations Projects:		
Addiction Workers' Training Programme (AWTP):	£	£
Glasgow City Council	127,890	142,100
Big Lottery	151,616	-
Employment support & training grants	44,953	48,820
Total - AWTP	324,459	190,920
User involvement - grants:		
East Dunbartonshire Council - <i>user involvement</i>	13,333	13,333
East Ayrshire Council - <i>user involvement</i>	6,500	14,483
East Ayrshire ADP - <i>user involvement & peer to peer recovery</i>	49,290	-
North Ayrshire Council - <i>user involvement</i>	15,000	-
NHS Lothian - <i>East of Scotland user involvement</i>	-	5,125
Other income for User involvement	2,200	1,275
Total - user involvement	86,323	34,216
Other projects:		
Big Lottery Fund - <i>recovery from drug injecting (research)</i>	10,639	31,911
Scottish Government - <i>Injecting equipment Directory</i>	5,000	15,000
Bank of Scotland Foundation - <i>financial capability</i>	10,000	-
Scottish Government - <i>Naloxone website & directory</i>	-	15,000
Other project grants	2,000	-
Total - other projects	27,639	61,911

The Scottish Drugs Forum Limited

Notes to the Financial Statements (continued)

5 Resources Expended	Staff costs	Direct operating costs	Admin cost allocation	Total 2013	Total 2012
	£	£	£	£	£
National & Regional support	323,723	36,260	85,086	445,069	497,223
National services:					
Quality Development Programme	143,613	15,720	21,881	181,214	209,950
Hepatitis Scotland	157,621	35,275	15,845	208,741	186,380
Other national services:					
Training	38,486	12,584	6,351	57,421	87,554
Sexual Health	44,574	8,177	5,435	58,186	3,060
National development advisor	24,382	-	360	24,742	-
Operations projects:					
Addiction workers' training programme	80,050	176,115	12,306	268,471	206,730
User involvement	69,383	7,237	1,577	78,197	42,234
Other projects:					
Recovery from drug injecting - research	9,635	17,040	530	27,205	38,113
Directories & website costs	4,125	23,848	125	28,098	9,050
Other project expenditure	-	2,808	-	2,808	10,850
Governance costs	8,701	-	12,763	21,464	21,908
Total resources expended	904,293	335,064	162,259	1,401,616	1,313,052
Analysis of above expenditure:					
Staff costs (note 6)	904,293	-	-	904,293	841,266
Direct operating costs:					
Conferences and seminars	-	27,442	-	27,442	12,815
Publications, printing & subscriptions	-	5,992	-	5,992	3,049
Training & consultancy	-	3,915	-	3,915	4,194
Travel & subsistence	-	30,116	-	30,116	22,556
Direct project costs:					
Addiction project trainee costs	-	134,226	-	134,226	106,498
Addiction project - training & travel costs	-	35,212	-	35,212	32,094
Other project training costs	-	38,246	-	38,246	52,383
Research costs	-	16,234	-	16,234	25,430
Website development & IT costs	-	34,795	-	34,795	28,109
Other project costs	-	8,886	-	8,886	13,114
Administrative costs:					
Rent & rates	-	-	51,406	51,406	43,526
Property services	-	-	35,463	35,463	42,069
Postage & telephone	-	-	14,814	14,814	14,470
Office supplies	-	-	23,033	23,033	25,123
Office equipment costs	-	-	10,641	10,641	12,771
Professional fees	-	-	4,894	4,894	13,608
Depreciation	-	-	15,686	15,686	17,047
Bad debt provision	-	-	6,322	6,322	2,930
Total resources expended	904,293	335,064	162,259	1,401,616	1,313,052

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

5. Resources Expended (continued)	2013	2012
	£	£
<i>Auditors' remuneration:</i>		
for audit and accounts:	<u>4,650</u>	<u>4,320</u>
6. Staff Details	£	£
Gross salaries	752,163	677,884
Social security costs	77,692	71,166
Pension costs	49,828	43,383
Seconded staff	-	44,388
Redundancy payments	20,097	-
Recruitment	<u>4,513</u>	<u>4,445</u>
Total	<u>904,293</u>	<u>841,266</u>
<i>Average full-time equivalent number of employees:</i>	No.	No.
Management	5	4
Project / development staff	15	13
Administrative support	<u>4</u>	<u>5</u>
Total	<u>24</u>	<u>22</u>

There were no employees with emoluments in excess of £60,000 (last year - 1 employee).

No emoluments were paid to trustees (directors) during the year.

Expenses of £221 were reimbursed to trustees (previous year - Nil).

7. Tangible Fixed Assets	Furniture & equipment	Leasehold improvements	Total
<i>Cost or Valuation</i>	£	£	£
At 1 April 2012	76,877	80,649	157,526
Additions	4,714	-	4,714
(Less): Disposals	-	-	-
At 31 March 2013	<u>81,591</u>	<u>80,649</u>	<u>162,240</u>
<i>Depreciation</i>			
At 1 April 2012	68,835	40,324	109,159
Charge for year	5,605	10,081	15,686
(Less): on disposals	-	-	-
At 31 March 2013	<u>74,440</u>	<u>50,405</u>	<u>124,845</u>
<i>Net Book Value</i>			
At 31 March 2013	<u>7,151</u>	<u>30,244</u>	<u>37,395</u>
At 31 March 2012	<u>8,042</u>	<u>40,325</u>	<u>48,367</u>

The Scottish Drugs Forum Limited

Notes to the Financial Statements (continued)

8. Debtors	2013	2012
<i>Amounts falling due within one year:</i>	£	£
Invoiced sales & grants	47,849	14,115
Accrued income	159,809	30,085
Prepayments & other debtors	17,130	28,613
	<u>224,788</u>	<u>72,813</u>

9. Creditors	£	£
<i>Amounts falling due within one year:</i>		
Deferred income	16,730	19,800
Taxation and Social Security	21,786	19,431
Accruals & other creditors	84,575	100,219
Funds held for ERIT (see note below)	5,894	6,134
	<u>128,985</u>	<u>145,584</u>

Note: Funds of £5,894 are held on behalf of the Federation of European Professional Associations Working in the Field of Drug Abuse (ERIT).

10. Lease Commitments

The company has operating lease commitments for rent on its national office premises in Glasgow on two leases expiring in over 5 years. The total annual amount due at present is £40,656 (including VAT at 20%). Rent reviews are due at 27 March 2016. There are also quarterly service charges.

The Scottish Drugs Forum Limited

Notes to the Financial Statements (continued)

11. Movement on Funds

		At 1/4/12	Movement in Resources		Fixed Asset Transfers	Other Transfers	At 31/3/13
	Note	£	Incoming £	Outgoing £	£	£	£
Restricted Funds:							
Regional support - East	(a)	-	26,560	(25,202)	-	(1,358)	-
<i>National services:</i>							
Quality Development	(b)	84,463	238,364	(181,214)	(1,065)	50,000	190,548
Hepatitis Scotland	(c)	17,765	202,200	(208,741)	(1,016)	-	10,208
Critical Incidents	(d)	4,301	-	-	-	4,663	8,964
Hepatitis C	(d)	3,739	-	(1,363)	-	-	2,376
Naloxone training	(d)	6,663	65,000	(59,421)	-	(4,663)	7,579
Directory of services	(e)	7,397	-	(4,248)	-	-	3,149
Sexual health	(f)	71,106	62,888	(58,186)	(454)	-	75,354
National Develop'nt Advisor	(g)	-	27,098	(24,742)	-	-	2,356
User involvement (national)	(i)	25,107	8,700	(29,747)	-	-	4,060
<i>Operations projects:</i>							
Addiction Workers' Training	(h)	19,006	324,459	(268,471)	(547)	-	74,447
East Dunbartonshire UI	(i)	-	13,333	(13,333)	-	-	-
East Ayrshire ADP - UI	(i)	-	49,290	(20,117)	-	-	29,173
North Ayrshire Council - UI	(i)	-	15,000	(15,000)	-	-	-
Drug injecting research (Big Lottery)	(j)	15,976	10,639	(27,205)	-	590	-
Injecting equipment directory	(k)	5,950	5,000	(8,050)	-	-	2,900
<i>Other funds:</i>							
Naloxone website	(l)	10,000	-	(10,000)	-	-	-
Naloxone directory	(l)	5,000	-	(3,800)	-	-	1,200
Financial capability	(m)	-	10,000	-	-	-	10,000
Contact management	(n)	4,000	-	-	-	-	4,000
Christmas campaign	(o)	-	2,000	(1,445)	-	-	555
Total Restricted Funds		<u>280,473</u>	<u>1,060,531</u>	<u>(960,285)</u>	<u>(3,082)</u>	<u>49,232</u>	<u>426,869</u>
Unrestricted Funds:							
<i>Designated funds:</i>							
Redundancy provision	(p)	72,807	-	-	-	(1,783)	71,024
Quality Development Prog	(q)	50,000	-	-	-	(50,000)	-
Fixed Asset fund	(r)	48,367	-	(15,686)	4,714	-	37,395
Total designated funds		<u>171,174</u>	<u>-</u>	<u>(15,686)</u>	<u>4,714</u>	<u>(51,783)</u>	<u>108,419</u>
General fund	(s)	<u>212,113</u>	<u>506,172</u>	<u>(425,645)</u>	<u>(1,632)</u>	<u>2,551</u>	<u>293,559</u>
Total Unrestricted Funds		<u>383,287</u>	<u>506,172</u>	<u>(441,331)</u>	<u>3,082</u>	<u>(49,232)</u>	<u>401,978</u>
Total Funds		<u>663,760</u>	<u>1,566,703</u>	<u>(1,401,616)</u>	<u>-</u>	<u>-</u>	<u>828,847</u>

(see Notes on Funds on next page)

The Scottish Drugs Forum Limited

Notes to the Financial Statements (continued)

11. Movement on Funds (continued)

Notes on Funds & Transfers:

- (a) Regional support grants have been received from NHS Lothian, NHS Fife and NHS Borders and are targeted primarily to support responses to drugs problems in those areas.
- (b) 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 was subject to securing funding for year 5 from other sources and this condition has now been fulfilled.
- (c) Hepatitis Scotland is funded by the Scottish Government and hosted within the Scottish Drugs Forum so as to lead the national voluntary sector response regarding viral hepatitis.
- (d) The funds for Critical Incidents, Hepatitis C and Naloxone are for training in these areas and arise from grants by the Scottish Government.
- (e) The production of a Directory of Drug Services is funded by the Scottish Government.
- (f) The sexual and reproductive health post is funded, for 3 years, by the Scottish Government to improve the sexual and reproductive health of substance users in Scotland.
- (g) The Scottish Government funding for the National Development Advisor provides a member of staff to advise the Scottish Government on priorities for service redesign and development, to inform and lead change in delivery of drug and alcohol outcomes and to support the strategic development of recovery oriented systems of care across Scotland in line with the Scottish Government's national strategies.
- (h) The Addiction Workers' training programme continued in Glasgow during the year, funded by Glasgow City Council, the Big Lottery and employment support and training grants. The project exists to train people with a history of alcohol and drug dependency in social care and the Big Lottery funding has also enabled it to be extended to Edinburgh.
- (i) 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.
- (j) Drug injecting research was funded by the Big lottery over the 2 years to June 2012.
- (k) The production of a Directory of Injecting Equipment Provision is funded by the Scottish Government.
- (l) The Naloxone Directory and website are funded by the Scottish Government.
- (m) The financial capability fund arises from a contribution of £10,000 from the Bank of Scotland Foundation towards staff and volunteer costs to provide financial training and advice.
- (n) The restricted fund for *Contact Management development* will be expended during 2013/14.
- (o) The Christmas campaign is to fund incentives to encourage drug users to attend training events over the Christmas period.

(Notes on Funds continued on next page)

The Scottish Drugs Forum Limited

Notes to the Financial Statements (continued)

11. Movement on Funds (continued)

Notes on Funds & Transfers (continued):

- (p) 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.
- (q) £50,000 was designated in previous years to the Quality Development Programme as match funding for year 5 of the project and has now been transferred to the Quality Development restricted fund – see also note (b) above.
- (r) The fixed asset fund represents the net book value of fixed assets. Annual depreciation is charged to the fund and the cost of assets acquired in the year, net of adjustment for disposals, is transferred into the fund.
- (s) 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 £416,000 from the Scottish Government, which contributes to the national core activities of policy, information, communications, finance and administration as well as a critical incidents trainer.

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 12 below).

12. Analysis of Net Assets Between Funds

	Restricted Funds £	Designated Funds £	General Fund £	Total Funds £
Tangible fixed assets	-	37,395	-	37,395
Stock	-	-	50	50
Debtors	68,152	-	156,636	224,788
Bank & cash	383,012	71,024	241,563	695,599
Creditors due in one year	(24,295)	-	(104,690)	(128,985)
Total funds at 31 March 2013	426,869	108,419	293,559	828,847

13. Other services provided by Auditor

In common with many charities of similar size, we use our auditor to assist with the preparation of the financial statements.