

REGISTERED COMPANY NUMBER: SC106295
REGISTERED CHARITY NUMBER: SC008075

**REPORT OF THE TRUSTEES AND
AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2016
FOR
THE SCOTTISH DRUGS FORUM LIMITED**



Martin Aitken & Co Ltd
Statutory Auditor
Chartered Accountants
Caledonia House
89 Seaward Street
Glasgow
G41 1HJ

THE SCOTTISH DRUGS FORUM LIMITED

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FOR THE YEAR ENDED 31 MARCH 2016**

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THE SCOTTISH DRUGS FORUM LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2016

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2016. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

Objectives, activities & achievements

The Scottish Drugs Forum Limited's (SDF) 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 another very successful year for SDF in terms of consolidating and expanding the quality and reach of our work across Scotland. In particular, we have been successful in securing continued funding for our Addiction Workers Training Programme from the Big Lottery Fund of £600,000 over the next 4 years with matched funding from a range of partners. In July a programme of work relating to work force development came to SDF following the closure of the London based charity Drugscope in March 2015, this enabled SDF to expand its range of training to service staff and work on strategic work force development.

Objectives, activities & achievements

Key highlights over the last year have been -

Service Quality

- WFD developed pilots of SG recovery outcomes tool in 4 ADPs (Aberdeenshire, East Dunbartonshire, West Dunbartonshire, West Dunbartonshire and Glasgow City).
- Contributed to assessment of 29 ADP delivery plans identifying questions for discussion and clarification with ADP staff and boards, service staff and end users
- Commenced 12 month work plan in January 2016 with Dumfries and Galloway ADP to develop user involvement across 6 services (Apex, Addaction, ADS ISSU18, NHS Drug & Alcohol Specialist and Criminal Justice Social Work).

Sexual and Reproductive Health

- Training for Trainers completed in Glasgow and ongoing support continuing with this group of 10 people including peer led support.
- Delivered 24 courses for 240 people and further training planned and agreed.
- Training delivered for staff from 218 project who work with women in the criminal justice system.
- Chemsex Events - 4 aimed at professionals, 4 at MSM, held in Aberdeen, Dundee, Edinburgh and Glasgow.
- Locality events delivered in Grampian and Ayrshire, planned for Dumfries and Galloway for a total of 50 staff.

User Involvement

- 10 welfare reform awareness sessions delivered to a wide range of stakeholder agencies.
- 23 sessions delivered across 19 organisations for 129 people.
- First 2 user satisfaction surveys undertaken in East Dunbartonshire (n=126), 8 agencies/groups. 1 Focus group (n=5) prescribing referral and staff relationships, 1 ED ADP service user voice survey for 2015-2018 strategy (n=23).
- East Ayrshire peers worked on 4 studies.
- Fife ADP delivery plan 'snapshot' survey on current service users priorities completed and report submitted July 1st. (10 focus groups and 4 x one to one interviews)
- 13 volunteers in each area accessed further voluntary or paid work.

Addiction Worker Training Programme

- Recruited 21 trainees in total across East and west of Scotland with significant numbers into employment. Began recruitment of 28 places for 2016/17.

THE SCOTTISH DRUGS FORUM LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2016

OBJECTIVES AND ACTIVITIES

Objectives, activities & achievements

Training

- 27 sessions delivered in range of topics: NPS, drug awareness, essential skills for working with drug users, Cannabis. 440 participants were trained.

Naloxone and Drug Related Deaths

- 4 x meetings with NNAG.
- 4 x meetings with NFDRD.
- 4 x meetings with ScoNN.
- 3 x meetings were held with SNEWF, SNEWF leaflet created.
- 4 x meetings with National Prisoner Healthcare Network Advisory Group for Medicines.
- 12 training for trainers sessions.
- 24 awareness sessions/bespoke training sessions.
- 5 new peer networks community, 2 new networks in prison estates.
- 12 sessions carried out, requiring less support as peers become more independent.
- 4 meetings of NVFDRD carried out.

Hepatitis Scotland

- 10 e-bulletins published to increase awareness and understanding re viral hepatitis.
- A total of 34 BBV training sessions have been delivered to 428 workers across Scotland in the following Health Board areas: Greater Glasgow and Clyde, Grampian, Lanarkshire, Lothian, Ayrshire and Arran, Fife and Tayside
- National Patient Satisfaction Survey - recruited and trained 12 peer researchers from Waverley Care and C Plus services.
- 6 NHS boards identified and 115 surveys completed using Ipad.
- National report and 6 local reports published with recommendations.
- Supported world Hepatitis day including Event at St Enochs Square, Bus-sides in Glasgow, BBC radio, Forth Radio
- BBC Website. Three Glasgow based conversation cafe events. Ayrshire conversation Cafe event.
- Advocacy "VOICES" training carried out to train patients to a level necessary to be on regional MCN.
- Training was piloted in 2015 with five participants. One of who took up position of local MCN patient rep. Ongoing support on offer.

Emergency Planning

- 33 bacterial infection and drug use training completed to a range of practitioners nationally.
- Delivered another 5 briefings on botulism for both staff and service users.
- 1 Practitioners Guide to Injecting Equipment Provision completed to front line staff in Forth Valley.
- 3 Foil and Route Transition Training to front line staff.
- 1 Group Work development training in Bacterial Infection and Drug Use, as well as Sexual and Reproductive Health for Turning Point Scotland.
- Delivered 13 HIV briefings to staff and service users of voluntary organisation in Glasgow.

Communications and Information

- Maintaining a national directory of specialist drug services.
- Maintaining a national directory of needle exchanges.
- Twitter followers increased from 1685 to 2396 - 41% increase.
- Two proactive briefings with the media undertaken.
- Dealt with over 100 media requests which were all dealt with timeously.
- Produced 10 bulletins.

THE SCOTTISH DRUGS FORUM LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2016

OBJECTIVES AND ACTIVITIES

Objectives, activities & achievements

Workforce Development

Range of strategic work force development undertaken

- 10 ROSC briefings delivered in Perth & Kinross.
- 2 meetings held with National Support, SDF NQD and Dundee ADP to progress their workforce development plans and are currently developing a phased approach to the work utilising WFD and NQD and progressing current ADP priorities.
- Delivered in excess of 75 training sessions. Evaluations very positive.
- Delivered training on:
 - Motivational Interviewing (introduction)
 - Motivational Interviewing Practice Based Workshop (PBW)
 - Working with People Who Use Alcohol & Other Drugs
 - Recovery Outcome Web (ROW)
 - Development and piloting of stigma training.
- NPS online training resource has been fully tested and launched.
- Currently exploring role of eLearning for use with ROW tool, basic drugs and alcohol awareness, and a bespoke model for SPS.

Events/Conferences

- Delivered Annual General meeting and seminar for 150 people.
- Cannabinoids conference - delivered with 105 people attending the conference and 64 attending the Masterclass.
- Conference on drug trends and vulnerable populations (in partnership with HPS and ISD) attended by over 100 people.

FINANCIAL REVIEW

The Statement of Financial Activities, on page 10, shows an overall increase in funds of £255,415. This is made up of:

- | | |
|---|-----------|
| - An increase in the General Fund of | £ 32,723 |
| - An increase in Designated Reserves of | £ 161,161 |
| - An increase in Restricted Reserves of | £ 61,531 |

Details of grants receivable are shown in notes 2 and 4 on pages 16 and 17.

The movement on funds over the year is shown in note 18 on pages 23 and 24.

General Fund

This was a one year funding agreement from Scottish Government. We are in receipt of a similar funding award for 2016/17. We are grateful to the Scottish Government for its continued support.

At 31 March 2016, the balance of the General Fund stood at £431,576. 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 budget for year on year. Although the results for 2015/16 were around this level, overall reserves remain below target levels, which have increased in line with the Scottish Drugs Forums expanded activity (9% in 2015/16).

Designated Funds

Designated funds of £332,449 include:

- a redundancy provision of £130,642 (to ensure SDF can meet its legal obligations to staff when required) and £15,309 representing the carrying value of tangible fixed assets.
- £108,323 which has been set aside to support future work and
- £78,175 which represents the value of unrestricted income recognised during the year which relates to activity to be delivered in the future.

THE SCOTTISH DRUGS FORUM LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2016

FINANCIAL REVIEW

Restricted Funds

Restricted Funds of £424,462 are carried forward, covering a range of projects being undertaken for a number of different funders.

New projects this year include the Workforce Development programme and a partnership in the Drink Wise Age Well programme being coordinated by Addaction.

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 a minimum of 3 months running costs for the whole organisation, as measured against the previous financial year. At 31 March 2016, this would suggest an appropriate level of available reserves to be around £466,000, an increase of £38,000 during the year. 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.

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.

Funders

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

Scottish Government

Big Lottery Fund

Borders Alcohol & Drug Partnership / NHS Borders

East Ayrshire Alcohol & Drug Partnership / East Ayrshire Council

East Dunbartonshire Alcohol & Drug Partnership / East Dunbartonshire Council

Fife Alcohol & Drug Partnership / Fife Council

West Lothian Partnership

Inverclyde Council

NHS Lanarkshire

NHS Greater Glasgow & Clyde

Glasgow City Council Integrated Grants Fund

Robertson Trust

R B Pharmaceuticals

SODEXO

Shaw Trust

Future plans

Our current (2016/17) core funding agreement from Scottish Government is for one year, to March 2017. It is hoped that following the recent Scottish Parliamentary elections there may be the possibility of a longer term funding deal from April 2017. Additional project activity continues to generate support for core activity and work is continually underway to replace projects which will be coming to an end during the coming year. We are grateful to the Big Lottery Fund for their renewed (4 year) support of our Additional Worker Training Project.

THE SCOTTISH DRUGS FORUM LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2016

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Scottish Drugs Forum Limited 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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC106295

Registered Charity number

SC008075

Registered office

91 Mitchell Street
Glasgow
G1 3LN

Trustees

George Allan	Chair
Jim Stephen	Vice-Chair
John Preston	Treasurer
Stephanie Morrison	
Oliver Aldridge	- resigned 10/6/2015
Mary Hepburn	
April Adam	
Hazel Robertson	
George Thomson	
Liam Wells	
Sandra Wallace	- resigned 6/5/2016
Audrey Park	- resigned 31/1/2016
Stephen Birrell	- resigned 11/11/2015
Peter Kelly	
George Hunter	- resigned 14/10/2015
Alastair Gilmour	
John Budd	- appointed 9/12/2015

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

Company Secretary

Ken Butler

THE SCOTTISH DRUGS FORUM LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2016

REFERENCE AND ADMINISTRATIVE DETAILS

Auditors

Martin Aitken & Co Ltd
Statutory Auditor
Chartered Accountants
Caledonia House
89 Seaward Street
Glasgow
G41 1HJ

Senior Management Staff

Dave Liddell - Director
Ken Butler - Head of Business, Finance & Administration
Sean McCollum - Head of Operations
Leon Wylie - Lead Officer Hepatitis Scotland
Neil Stewart - Head of Quality Development

Bankers

Clydesdale Bank plc
30 St Vincent Place
Glasgow
G1 2HL

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of The Scottish Drugs Forum Limited for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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 the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. 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 Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are 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 auditors are aware of that information.

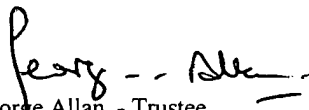
AUDITORS

The auditors, Martin Aitken & Co Ltd, will be proposed for re-appointment at the forthcoming Annual General Meeting.

THE SCOTTISH DRUGS FORUM LIMITED

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2016**

Approved by order of the board of trustees on 8 June 2016 and signed on its behalf by:


George Allan - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES AND MEMBERS OF THE SCOTTISH DRUGS FORUM LIMITED

We have audited the financial statements of The Scottish Drugs Forum Limited for the year ended 31 March 2016 on pages ten to twenty six. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members and trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditors

As explained more fully in the Statement of Trustees Responsibilities set out on page six, 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 auditors 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 Ethical Standards for Auditors, including APB Ethical Standard - Provisions Available for Small Entities (Revised), in the circumstances set out in note 21 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 Trustees to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. 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 2016 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, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Opinion on other matter prescribed by the Companies Act 2006

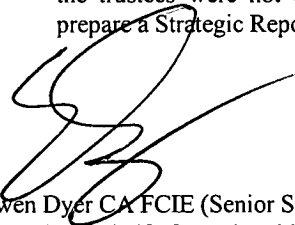
In our opinion the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES AND MEMBERS OF
THE SCOTTISH DRUGS FORUM LIMITED**

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) requires 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 take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.



Ewen Dyer CA FCIE (Senior Statutory Auditor)
for and on behalf of Martin Aitken & Co Ltd
Statutory Auditor
Chartered Accountants
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
Caledonia House
89 Seaward Street
Glasgow
G41 1HJ

8 June 2016

THE SCOTTISH DRUGS FORUM LIMITED

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2016**

	Notes	Unrestricted funds £	Restricted funds £	2016 Total funds £	2015 Total funds £
INCOME FROM					
Grants and subscriptions	2	307,054	-	307,054	308,035
Charitable activities	4				
Quality Development Programme		-	255,126	255,126	93,702
Hepatitis Scotland		-	220,000	220,000	220,000
Other national services		-	723,852	723,852	332,852
Addiction Worker's Training Programme		-	348,014	348,014	483,397
User involvement & peer research		-	26,905	26,905	90,596
Other projects		61,030	-	61,030	5,000
Conferences & seminars		25,100	-	25,100	53,160
Consultancy, training fees & other income		104,208	-	104,208	58,168
Staff secondment		6,169	-	6,169	10,408
Other operations projects		-	41,241	41,241	72,290
Investment income	3	2,633	-	2,633	1,967
Total		506,194	1,615,138	2,121,332	1,729,575
EXPENDITURE ON					
Charitable activities	5				
Administrative costs		74,220	132,298	206,518	201,410
Staff costs		261,312	978,218	1,239,530	973,393
Project costs	7	29,248	390,621	419,869	534,930
Total		364,780	1,501,137	1,865,917	1,709,733
NET INCOME		141,414	114,001	255,415	19,842
Transfers between funds	18	52,470	(52,470)	-	-
Net movement in funds		193,884	61,531	255,415	19,842
RECONCILIATION OF FUNDS					
Total funds brought forward		570,141	362,931	933,072	913,230
TOTAL FUNDS CARRIED FORWARD		764,025	424,462	1,188,487	933,072

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

GAINS AND LOSSES

The Statement of Financial Activities includes all gains and losses recognised in the year.

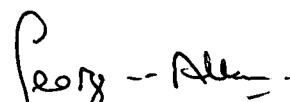
The notes form part of these financial statements

THE SCOTTISH DRUGS FORUM LIMITED (REGISTERED NUMBER: SC106295)

**BALANCE SHEET
AT 31 MARCH 2016**

	Notes	2016 £	2015 £
FIXED ASSETS			
Tangible assets	12	15,309	32,555
CURRENT ASSETS			
Stocks	13	50	50
Debtors	14	129,012	122,906
Cash at bank and in hand		1,159,339	904,481
		<u>1,288,401</u>	<u>1,027,437</u>
CREDITORS			
Amounts falling due within one year	15	(115,223)	(126,920)
NET CURRENT ASSETS		<u>1,173,178</u>	<u>900,517</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,188,487</u>	<u>933,072</u>
NET ASSETS		<u>1,188,487</u>	<u>933,072</u>
FUNDS	18		
Unrestricted funds:			
General fund		431,576	398,853
Redundancy provision		130,642	83,718
Fixed asset fund		15,309	32,555
Long term absence reserve		30,000	20,000
Training reserve		10,000	-
Accommodation development		8,323	-
Programme development		60,000	-
Future commitments fund		78,175	35,015
		<u>764,025</u>	<u>570,141</u>
Restricted funds		<u>424,462</u>	<u>362,931</u>
TOTAL FUNDS		<u>1,188,487</u>	<u>933,072</u>

The financial statements were approved by the Board of Trustees on 8 June 2016 and were signed on its behalf by:


George Allan - Trustee

The notes form part of these financial statements

THE SCOTTISH DRUGS FORUM LIMITED

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2016**

	Notes	2016 £	2015 £
Cash flows from operating activities:			
Cash generated from operations	1	263,828	3,423
Net cash provided by (used in) operating activities		<u>263,828</u>	<u>3,423</u>
Cash flows from investing activities:			
Purchase of property plant and equipment		(11,603)	(12,542)
Interest received		2,633	1,967
Net cash provided by (used in) investing activities		<u>(8,970)</u>	<u>(10,575)</u>
Change in cash and cash equivalents in the reporting period		<u>254,858</u>	<u>(7,152)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>904,481</u>	<u>911,633</u>
Cash and cash equivalents at the end of the reporting period		<u><u>1,159,339</u></u>	<u><u>904,481</u></u>

The notes form part of these financial statements

THE SCOTTISH DRUGS FORUM LIMITED

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2016**

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2016	2015
	£	£
Net income for the reporting period (as per the statement of financial activities)	255,415	19,842
Adjustments for:		
Depreciation charges	28,849	27,328
Interest received	(2,633)	(1,967)
Increase in debtors	(6,106)	(49,601)
(Decrease)/increase in creditors	(11,697)	7,821
Net cash provided by (used in) operating activities	263,828	3,423

THE SCOTTISH DRUGS FORUM LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2016

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', the Charities and Trustee Investment (Scotland) Act 2005 and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

This is the first year in which the financial statements have been prepared under FRS 102 and the Charities SORP (FRS 102). In preparing the financial statements of the charity, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP (FRS 102) the restatement of comparative items was required. Refer to note 22 for an explanation of the transition and the effect on the financial statements of the charity.

The financial statements are presented in Sterling (£).

Going concern

The financial statements have been prepared on a going concern basis, which the trustees believe to be appropriate for the reasons set out in the Trustee's Report.

Accounting estimates

The Trustees do not consider there are any areas of the financial statements where significant judgements are being carried out.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Charitable activities

Costs of charitable activities are incurred on the charity's educational operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

Allocation and apportionment of costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel and governance costs which support the charity's programmes and activities.

THE SCOTTISH DRUGS FORUM LIMITED

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MARCH 2016

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Leasehold improvements	- written off over the term of the lease
Fixtures, fittings and equipment	- at varying rates on cost

Fixed assets are included in the balance sheet at cost less depreciation. Generally assets costing less than £250 are not capitalised.

Stocks

Stock comprises publications and is valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds are set aside by the trustees 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.

Leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Debtors

Short term debtors are measured at transaction price, less any impairment.

Creditors

Short term creditors are measured at transaction price.

Other basic financial instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instrument. Basic financial instruments are initially recognised at transaction value and subsequently at their settlement value.

THE SCOTTISH DRUGS FORUM LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2016**

2. GRANTS AND SUBSCRIPTIONS

	2016	2015
	£	£
Grants	302,109	302,109
Subscriptions	4,945	5,926
	<u>307,054</u>	<u>308,035</u>

Grants received, included in the above, are as follows:

	2016	2015
	£	£
NHS Borders	6,800	6,799
NHS Fife - East of Scotland	11,000	11,000
Scottish Government - for National core activities (including directory)	284,309	284,310
	<u>302,109</u>	<u>302,109</u>

3. INVESTMENT INCOME

	2016	2015
	£	£
Bank interest receivable	2,633	1,967
	<u>2,633</u>	<u>1,967</u>

THE SCOTTISH DRUGS FORUM LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2016**

4. INCOME FROM CHARITABLE ACTIVITIES

	2016 £	2015 £
National services:		
Quality Development Programme	255,126	93,702
Hepatitis Scotland	220,000	220,000
Other national services	723,852	332,852
Operations projects:		
Addiction Worker's Training Programme	348,014	483,397
User involvement & peer research	26,905	90,596
Other projects	102,271	77,290
Conferences & Seminars	25,100	53,160
Consultancy, training fees & other income	104,208	58,168
Staff secondment	6,169	10,408
	<u>1,811,645</u>	<u>1,419,573</u>

Grants received, included in the above, are as follows:

	2016 £	2015 £
Scottish Government - Naloxone/critical incidents training	135,464	135,464
Scottish Government - Sexual health	75,809	8,260
Scottish Government - National development advisor	31,947	53,105
Scottish Government - New psychoactive substances	31,850	24,000
East Dunbartonshire Council - user involvement	15,000	15,000
East Ayrshire ADP - user involvement & peer to peer recovery	26,905	50,223
Scottish Government - Workforce development project	295,293	-
Glasgow City Council - Addiction workers training project	127,890	-
Big Lottery & Addaction - Drink wise, age well	35,771	-
Scottish Government - Injecting equipment Directory	-	5,000
Scottish Government - Hepatitis Scotland	220,000	220,000
Scottish Government - Quality Development	40,000	27,705
Big Lottery - Quality Development	195,126	65,997
Scottish Government - Emergency Plan	70,929	65,000
Poverty Alliance - Tracking welfare changes	8,194	18,790
Fife Council - User involvement	-	20,000
NHS Fife - User involvement	40,000	20,000
Scottish Government - Older drug users research	25,000	-
Capacity bid	15,000	-
Other grants	279,801	508,770
	<u>1,608,949</u>	<u>1,237,314</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct costs £	Support costs (See note 6) £	Totals £
Staff costs	1,239,530	-	1,239,530
Administrative costs	-	206,518	206,518
	<u>1,239,530</u>	<u>206,518</u>	<u>1,446,048</u>

THE SCOTTISH DRUGS FORUM LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2016**

6. SUPPORT COSTS

	Management and head office costs £	Finance £	Other £	Governance costs £	Totals £
Administrative costs	<u>182,045</u>	<u>312</u>	<u>2,037</u>	<u>22,124</u>	<u>206,518</u>

Support costs, included in the above, are as follows:

Management and head office costs

	2016 Administrative costs £	2015 Total activities £
Rent and rates	48,985	51,487
Postage and telephone	21,220	17,792
Property services	33,156	32,845
Office supplies	19,354	20,899
Office equipment costs	21,295	17,359
Professional fees	7,457	1,681
Staff recruitment	3,171	2,337
Depreciation of property plant and equipment	27,407	25,962
	<u>182,045</u>	<u>170,362</u>

Governance costs

	2016 Administrative costs £	2015 Total activities £
Wages	7,743	7,488
Auditors' remuneration	4,800	5,202
Rent and rates	2,578	2,710
Property services	1,745	1,691
Staff recruitment	167	123
Postage and telephone	1,117	974
Office supplies and equipment	2,139	2,014
Professional fees	393	88
Depreciation of property plant and equipment	1,442	1,366
	<u>22,124</u>	<u>21,656</u>

THE SCOTTISH DRUGS FORUM LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2016**

7. PROJECT COSTS

	2016	2015
	£	£
Travel and subsistence	45,740	39,320
Staff training and development	3,278	6,476
Conferences and seminars	19,831	37,862
Publications, printing and subscriptions	4,714	6,168
National services project costs	79,934	95,316
Operations services project costs	266,268	335,819
Other project costs	104	13,969
	<u>419,869</u>	<u>534,930</u>

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2016	2015
	£	£
Auditors' remuneration	4,800	5,202
Depreciation - owned assets	28,849	27,328
Other operating leases	<u>51,563</u>	<u>54,197</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2016 nor for the year ended 31 March 2015.

Trustees' expenses

During the year two trustees were reimbursed travel expenses of £352 (2015 - £152).

THE SCOTTISH DRUGS FORUM LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2016**

10. STAFF COSTS

	2016 £	2015 £
Wages and salaries	1,064,024	826,488
Social security costs	110,190	94,252
Other pension costs	73,059	60,141
	<u>1,247,273</u>	<u>980,881</u>

The average monthly number of employees during the year was as follows:

	2016	2015
Management	8	7
Project/development	21	18
Administrative support	5	4
Trainees	19	23
	<u>53</u>	<u>52</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2016	2015
£60,001 - £70,000	<u>1</u>	<u>-</u>

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME FROM			
Grants and subscriptions	308,035	-	308,035
Charitable activities			
Quality Development Programme	-	93,702	93,702
Hepatitis Scotland	-	220,000	220,000
Other national services	-	332,852	332,852
Addiction Worker's Training Programme	-	483,397	483,397
User involvement & peer research	-	90,596	90,596
Other projects	-	5,000	5,000
Conferences & seminars	53,160	-	53,160
Consultancy, training fees & other income	58,168	-	58,168
Staff secondment	10,408	-	10,408
Other operations projects	-	72,290	72,290
Investment income	<u>1,967</u>	<u>-</u>	<u>1,967</u>
Total	431,738	1,297,837	1,729,575
EXPENDITURE ON			
Charitable activities			
Administrative costs	94,221	107,189	201,410
Staff costs	205,535	767,858	973,393
Project costs	<u>45,767</u>	<u>489,163</u>	<u>534,930</u>
Total	345,523	1,364,210	1,709,733

THE SCOTTISH DRUGS FORUM LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2016**

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
NET INCOME	86,215	(66,373)	19,842
Transfers between funds	7,125	(7,125)	-
Net movement in funds	93,340	(73,498)	19,842
RECONCILIATION OF FUNDS			
Total funds brought forward	476,801	436,429	913,230
TOTAL FUNDS CARRIED FORWARD	570,141	362,931	933,072

12. TANGIBLE FIXED ASSETS

	Leasehold improvements £	Fixtures, fittings and equipment £	Totals £
COST			
At 1 April 2015	80,649	80,117	160,766
Additions	-	11,603	11,603
At 31 March 2016	80,649	91,720	172,369
DEPRECIATION			
At 1 April 2015	70,567	57,644	128,211
Charge for year	10,082	18,767	28,849
At 31 March 2016	80,649	76,411	157,060
NET BOOK VALUE			
At 31 March 2016	-	15,309	15,309
At 31 March 2015	10,082	22,473	32,555

13. STOCKS

	2016 £	2015 £
Stocks	50	50

THE SCOTTISH DRUGS FORUM LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2016**

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2016	2015
	£	£
Trade debtors	107,540	98,947
Prepayments and accrued income	21,472	23,959
	<u>129,012</u>	<u>122,906</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2016	2015
	£	£
Trade creditors	38,335	20,552
Social security and other taxes	31,221	23,201
Other creditors	27,180	59,218
Funds held for ERIT	5,678	5,678
Accruals and deferred income	12,809	18,271
	<u>115,223</u>	<u>126,920</u>

Funds of £5,678 (2015 - £5,678) are held on behalf of the Federation of European Professional Associations Working in the Field of Drug Abuse (ERIT).

16. OPERATING LEASE COMMITMENTS

The following operating lease payments are committed to be paid:

	Land and buildings	
	2016	2015
	£	£
Expiring:		
Within one year	6,000	6,000
Between one and five years	162,624	203,280
	<u>168,624</u>	<u>209,280</u>

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	2016 Total funds	2015 Total funds
	£	£	£	£
Fixed assets	15,309	-	15,309	32,555
Current assets	863,939	424,462	1,288,401	1,027,437
Current liabilities	(115,223)	-	(115,223)	(126,920)
	<u>764,025</u>	<u>424,462</u>	<u>1,188,487</u>	<u>933,072</u>

THE SCOTTISH DRUGS FORUM LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2016**

18. MOVEMENT IN FUNDS

	At 1/4/15 £	Net movement in funds £	Transfers between funds £	At 31/3/16 £
Unrestricted funds				
General fund	398,853	92,088	(59,365)	431,576
Redundancy provision	83,718	-	46,924	130,642
Fixed asset fund	32,555	(28,849)	11,603	15,309
Long term absence reserve	20,000	-	10,000	30,000
Training reserve	-	-	10,000	10,000
Accommodation development	-	-	8,323	8,323
Programme development	-	-	60,000	60,000
Future commitments fund	35,015	78,175	(35,015)	78,175
	<u>570,141</u>	<u>141,414</u>	<u>52,470</u>	<u>764,025</u>
Restricted funds				
Quality development	20,370	88,910	7,042	116,322
Hepatitis Scotland	24,026	11,093	(4,650)	30,469
Naloxone	22,870	(5,124)	(10,000)	7,746
Critical incidents	8,964	-	-	8,964
NPS training and development	7,893	(7,000)	-	893
Sexual health	7,443	482	(399)	7,526
National development advisor	260	(260)	-	-
AWTP Glasgow	72,541	(21,914)	(13,593)	37,034
AWTP Edinburgh	73,112	(21,504)	(2,599)	49,009
East Dunbartonshire UI	2,544	170	-	2,714
East Ayrshire UI	33,578	(24,173)	-	9,405
Injecting equipment directory	4,445	-	-	4,445
Evaluation of peer research	4,000	(2,746)	-	1,254
Contact management	4,000	-	-	4,000
Christmas campaign	555	-	-	555
Sexual health training for trainers	6,385	7,076	-	13,461
Emergency plan	15,142	11,449	-	26,591
Fife UI	47,403	(5,979)	-	41,424
Capacity building D&G	-	14,875	-	14,875
Workforce development	-	55,458	(55,458)	-
NPS research	-	10,554	-	10,554
Older drug users research	-	23,625	-	23,625
Drink wise age well	-	9,651	-	9,651
Lanarkshire survey	7,400	(7,400)	-	-
Addiwell Prison	-	3,945	-	3,945
Development	-	(27,187)	27,187	-
	<u>362,931</u>	<u>114,001</u>	<u>(52,470)</u>	<u>424,462</u>
TOTAL FUNDS	<u>933,072</u>	<u>255,415</u>	<u>-</u>	<u>1,188,487</u>

THE SCOTTISH DRUGS FORUM LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2016**

18. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	428,019	(335,931)	92,088
Future commitments fund	78,175	-	78,175
Fixed asset fund	-	(28,849)	(28,849)
	<u>506,194</u>	<u>(364,780)</u>	<u>141,414</u>
Restricted funds			
Quality development	255,126	(166,216)	88,910
Hepatitis Scotland	227,939	(216,846)	11,093
Naloxone	134,314	(139,438)	(5,124)
Sexual health	67,129	(66,647)	482
National development advisor	31,947	(32,207)	(260)
AWTP Glasgow	197,564	(219,478)	(21,914)
AWTP Edinburgh	121,592	(143,096)	(21,504)
East Dunbartonshire UI	15,000	(14,830)	170
East Ayrshire UI	26,905	(51,078)	(24,173)
Sexual health training for trainers	8,680	(1,604)	7,076
Emergency plan	70,929	(59,480)	11,449
Tracking welfare	8,194	(8,194)	-
Fife UI	40,000	(45,979)	(5,979)
Capacity building D&G	15,000	(125)	14,875
Workforce development	295,293	(239,835)	55,458
NPS research	31,850	(21,296)	10,554
Older drug users research	25,000	(1,375)	23,625
Drink wise age well	35,771	(26,120)	9,651
Lanarkshire survey	-	(7,400)	(7,400)
Addiwell Prison	6,905	(2,960)	3,945
NPS training and development	-	(7,000)	(7,000)
Evaluation of peer research	-	(2,746)	(2,746)
Development	-	(27,187)	(27,187)
	<u>1,615,138</u>	<u>(1,501,137)</u>	<u>114,001</u>
TOTAL FUNDS	<u><u>2,121,332</u></u>	<u><u>(1,865,917)</u></u>	<u><u>255,415</u></u>

THE SCOTTISH DRUGS FORUM LIMITED

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MARCH 2016

18. MOVEMENT IN FUNDS - continued

General fund

Is available for use at the discretion of the Trustees in accordance with the Scottish Drugs Forum's charitable objectives. It is maintained at a level sufficient to allow the organisation time to adjust to changing financial circumstances.

Redundancy provision

Ensures that SDF is always able to meet its legal obligations to staff in terms of redundancy.

Fixed asset fund

Represents the estimated current value of SDF's property and equipment.

Long term absence reserve

Allows financial support to be given to activities, to ensure programme continuity, when significant additional staff costs are incurred as a result of long term staff absence.

Training reserve

Allows for the training and development of staff.

Accommodation development

A short term fund targeting enhancement of the Glasgow office premises during 2016/17.

Programme development

To allow for the development of new activities where external funding has not been secured.

Future Commitments

To allow for the delivery of future activity already contracted for.

Funded Programmes

Allowing for the carrying out of specific programmes of activity agreed with funders.

- Quality development
- Hepatitis Scotland
- Naloxone
- Sexual Health
- National development advisor
- AWTP Glasgow
- AWTP Edinburgh
- East Dunbartonshire UI
- East Ayrshire UI
- Sexual health training for trainers
- Emergency plan
- Fife UI
- Capacity building D&G
- Workforce development
- Drink wise age well
- AWTP development

Research Activity

Allowing for specific research work agreed with funders.

- Evaluation of peer research
- NPS research
- Older drug users research
- Addiwell Prison

Restricted reserves

Available to support specific activities as required.

- Critical incidents
- NPS training and development
- Injecting equipment directory

THE SCOTTISH DRUGS FORUM LIMITED

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MARCH 2016

18. MOVEMENT IN FUNDS - continued

- Contact management
- Christmas campaign

19. PENSION COMMITMENTS

The charity operates a defined contribution pension scheme, the assets of which are held in a separate fund. The amount paid in the year and charged to the Statement of Financial Activities amounted to £73,059 (2015 - £60,141). At the year end, there was an outstanding amount due of £3,978 (2015 - £1,197).

20. RELATED PARTY DISCLOSURES

During the year, total remuneration of £104,205 (2015 - £102,162) was paid to key management personnel.

21. APB ETHICAL STANDARD - PROVISIONS AVAILABLE FOR SMALL ENTITIES

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the Office of the Scottish Charity Regulator and assist with the preparation of the financial statements.

22. FIRST YEAR ADOPTION

As required in section 35 of FRS 102, the balances previously reported under the old UK GAAP at the date of transition, 1 April 2014, and the prior year end, need to be restated for the changes which have occurred on transition to FRS 102 and the Charities SORP (FRS 102).

In line with the requirements of the Charity SORP (FRS 102), on transition;

Governance costs have been reclassified under charitable activities.

Deferred income in the prior period of £96,046 (2014 - £79,053), has been released to comply with the change in income recognition criteria from certain to probable.

The reclassifications above have resulted in an increase in funds account of £96,046 (2014 - £79,053) reported in the prior period.

No further restatement of the Statement of the Financial Activities, Balance Sheet or the opening fund balances has been required on transition.

In accordance with the requirements of FRS 102 a reconciliation of opening balances is provided:

Reconciliation of funds and balances	1 April 2014 £	1 April 2015 £
Fund balances as previously stated	834,177	837,026
Release of deferred income	79,053	96,046
Fund balances as restated	<u>913,230</u>	<u>933,072</u>

Transitional relief

None of the transitional reliefs available under section 35 of the FRS 102, are applicable to the financial statements of the charity as at the date of transition, 1 April 2014.

THE SCOTTISH DRUGS FORUM LIMITED

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2016**

	2016 £	2015 £
INCOME		
Grants and subscriptions		
Grants	302,109	302,109
Subscriptions	4,945	5,926
	<u>307,054</u>	<u>308,035</u>
Investment income		
Bank interest receivable	2,633	1,967
Charitable activities		
Grants	1,608,949	1,237,314
Conferences and seminars	25,100	53,160
Consultancy, training and other income	104,208	58,168
Staff secondment	6,169	10,408
Other income - National services	6,789	47,023
Other income - Operations projects	60,430	13,500
	<u>1,811,645</u>	<u>1,419,573</u>
Total incoming resources	2,121,332	1,729,575
EXPENDITURE		
Charitable activities		
Wages	1,056,281	819,000
Social security	110,190	94,252
Pensions	73,059	60,141
	<u>1,239,530</u>	<u>973,393</u>
Project costs		
Travel and subsistence	45,740	39,320
Staff training and development	3,278	6,476
Conferences and seminars	19,831	37,862
Publications, printing and subscriptions	4,714	6,168
National services project costs	79,934	95,316
Operations services project costs	266,268	335,819
Other project costs	104	13,969
	<u>419,869</u>	<u>534,930</u>
Support costs		
Management and head office costs		
Rent and rates	48,985	51,487
Postage and telephone	21,220	17,792
Property services	33,156	32,845
Office supplies	19,354	20,899
Office equipment costs	21,295	17,359
Carried forward	144,010	140,382

This page does not form part of the statutory financial statements

THE SCOTTISH DRUGS FORUM LIMITED

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2016**

	2016 £	2015 £
Management and head office costs		
Brought forward	144,010	140,382
Professional fees	7,457	1,681
Staff recruitment	3,171	2,337
Depreciation of property plant and equipment	27,407	25,962
	<u>182,045</u>	<u>170,362</u>
Finance		
Bank charges	312	310
Other		
Bad debts	2,037	9,082
Governance costs		
Wages	7,743	7,488
Auditors' remuneration	4,800	5,202
Rent and rates	2,578	2,710
Property services	1,745	1,691
Staff recruitment	167	123
Postage and telephone	1,117	974
Office supplies and equipment	2,139	2,014
Professional fees	393	88
Depreciation of property plant and equipment	1,442	1,366
	<u>22,124</u>	<u>21,656</u>
Total resources expended	<u>1,865,917</u>	<u>1,709,733</u>
 Net income	 <u>255,415</u>	 <u>19,842</u>