

REGISTERED COMPANY NUMBER: SC106295
REGISTERED CHARITY NUMBER: SC008075

**REPORT OF THE TRUSTEES AND
AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019
FOR
THE SCOTTISH DRUGS FORUM**

THURSDAY



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SCT 27/06/2019 #123
COMPANIES HOUSE

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

THE SCOTTISH DRUGS FORUM

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FOR THE YEAR ENDED 31 MARCH 2019**

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THE SCOTTISH DRUGS FORUM

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2019

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 2019. 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 (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.

Objectives, activities & achievements

Key highlights over the last year have been:

National work

- Organised and supported conferences that reached 537 people
- Spoke at external conferences to 1,000 delegates
- Strategic Workforce development activity undertaken
- Delivered a death prevention conference
- Developed e-learning as a component of workforce development
- Support for the 3 PADS sub-groups
- Secretary of the Cross Party Group
- National media work re: range of topics
- Supported ROSC development in ADPs

Work with ADPs and Managed Care Networks

- Delivered 215 training sessions across ADPs areas through Workforce Development team
- Delivered a further 200 plus training sessions across SDF as a whole
- Delivered training to over 4,500 people in Scotland in total
- BBV and Sexual and Reproductive Health activity - including work on ongoing HIV outbreak
- Death prevention strategy work with ADPs including further work on 'Staying Alive'

Service level activity

- Developed and rolled out Stigma training across 18 ADP areas - 27 sessions in total
- Naloxone focusing on supply to vulnerable populations including work with prisons estate

Work with people with lived experience

- Recruited, trained and supported 41 people with lived/ living experience as SDF volunteers
- Recruited, trained and supported 23 people as part of the Addiction Worker Training Project
- Consolidated Addiction Worker Training Project funding
- Supported the delivery of the first peer supply of supply of naloxone to vulnerable populations
- Peer research delivered new opportunities
- Recorded the views and opinions of over 400 people with living experience

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2019

OBJECTIVES AND ACTIVITIES

Objectives, activities & achievements

In more detail the work involved the following:

Quality Development

Work with 6 ADPs across Scotland:

Argyll and Bute ADP

- ROSC model confirmed illustrating and identifying pathways and relationships between all participating services and potential ones.
- Pilot ROSC participation exercise designed, implemented in two localities and evaluated.
- Model working protocol for services written and adopted by all participating services

Inverclyde ADP

Ongoing work to develop ROSC approach. Progressing as:

- 50 services contacted as part of the consultation
- Surveys completed by 136 service users and 84 staff
- Focus groups attended by 51 service users and 33 staff
- SDF staff team facilitated ROSC partner's development day attended by 60 delegates

Angus ADP

ROSC development consultation work underway. 67 organisations have been contacted. Over 50 staff and 50 service users have returned questionnaires.

Renfrewshire ADP

Service mapping and consultation work (Survey Monkey and Focus Groups) on ROSC with local services currently underway.

Aberdeenshire ADP

Final report on Aberdeenshire community forums accepted by the ADP as very thorough, informative and accurate. The process involved training and support of forum members to conduct engagement with communities and the report highlights the good work of the forums and priorities for development.

Borders ADP

SDF will support ADPs to develop Service User Involvement processes and policies across services in the area which will ensure there are clear sustainable processes to ensure that services are designed and operate according to people's needs and aspirations.

Dumfries and Galloway ADP

SDF was represented on reference group for re-commissioning of psycho-social, recovery, CAPSM and talking therapies services in advance of tendering process, underway in March 2019.

Other work included:

- **Edinburgh Healthcare Assessments Small Test of Change:**
Completed in 3 settings (drug service, Pharmacy and GP practice) in Edinburgh in conjunction with ADP.
- **Simon Community (Glasgow):**
Provided support to update organisational policy on service user drug and alcohol use.
- **Jericho House (Greenock):**
Supporting staff in 2 residential rehabilitation units with introduction of the Recovery Outcomes tool.
- **Moving On Inverclyde (Greenock):**
Planning and facilitation of a board/staff strategy development day in March 2019.

User Involvement/volunteering

SDF secured the Investing in Volunteers Award through Volunteer Scotland in December 2018.

Over the past 12 months SDF have recruited and supported 41 volunteers. Those who no longer volunteer have moved on to full time employment (including AWTP), education or because of family/ recovery commitments or relapse.

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2019

OBJECTIVES AND ACTIVITIES

Objectives, activities & achievements

Peer research activity continued in Tayside, East Ayrshire, Fife and East Dunbartonshire, delivered through the work of a team of active volunteers.

Volunteers' day held on 01/06/18 and 13/12/18 attended by SDF volunteers from all over Scotland.

Completed 7 surveys including: NIHR funded minimum unit pricing survey led by University of Glasgow, Family Involvement in service user support, Quality principles, Barriers to and benefits of service provision.

Ongoing university led research activity includes:

- NIHR EPIToPE
- NIHR Navigate

Other peer research activity includes:

- Building Recovery Capacity and Development (Argyll & Bute)
- Family Involvement in support evaluation (completed)
- Quality Principles Evaluation East Dunbartonshire (completed) East Ayrshire (ongoing)
- BBV pathway evaluation tied in with event
- NHS Tayside IEP evaluation
- Needs Assessment/Quality Principles Improvement Plan/Hep C Elimination project (Fife ADP)

Addiction Worker Training Programme

23 people were recruited to AWTP in 2017-18 and were provided with three months post project support until June 2018. 22 people completed the course and achieved SVQs in Social Services and Healthcare. 19 people secured jobs, the vast majority in the health and social care field. Through informal networks we understand that all have sustained their employment.

23 posts for AWTP were created for 2018-19 cohort through multiple funding sources. The vast majority of trainees achieved SVQs early, with several (11) having secured offers of further employment, in advance of their contract end with SDF. We anticipate maintaining strong completion and employment rates when the project is concluded.

A successful Graduation event at the Scottish Parliament was held in May 2018. John Finnie MSP and the then Minister for Public Health and Sport Aileen Campbell MSP presented awards to all graduating trainees.

SDF secured funding through Erasmus+ in July 2018, to deliver a two year Strategic Partnership Project - European Action for Employment in Recovery (EAER). This collaboration of four European agencies will build the capacity of people working in drug and alcohol services to provide more effective employability interventions and support in local communities for people who have faced multiple barriers related to their drug and alcohol use. With AWTP being shared, the project was showcased as a good practice example.

THE SCOTTISH DRUGS FORUM

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2019

OBJECTIVES AND ACTIVITIES

Objectives, activities & achievements

Naloxone and Drug Related Deaths

- 52 training and awareness sessions delivered to staff/volunteers across Scotland likely to witness an overdose.
- 4 x meetings of the Scottish Naloxone Network (ScoNN).
- Working on FAQ document for intranasal Naloxone to be approved by PADS Harms Group.
- SPS prison officer night staff project went live on 1st October with 14/15 prisons having standard operating procedures in place. Further training will be required and a cascade model is being explored with SPS HQ.
- 5 awareness sessions to Probationers at Tulliallan College, which is now part of every new intake.
- 5 Naloxone awareness sessions delivered to frontline police in Dundee which has been continued locally in Angus and Perth. Awareness session to police (and fire service) in Orkney.
- 2 day training course piloted for Lanarkshire Police.
- Participated in Police Scotland Clinical Governance Group to discuss a pilot for police carriage of Naloxone.
- Discussions ongoing regarding the pilot.
- Presented at the Scottish International Policing Conference in Edinburgh.
- Attended 2 x meetings of the Police Scotland Alcohol and Other Substances violence-related group.
- Engaged with 20 frontline nursing staff to begin process of developing forum. Initial meeting date has been set for 22nd May to develop a survey that will go out to all frontline nurses.
- Supported and presented at conference to mark IOAD.
- Worked on WHO/UNODC training package for the Stop Overdose Safely (SOS) project and delivered training in Ukraine to people from Kazakhstan, Kyrgyzstan, Ukraine and Tajikistan.
- Delivered presentations on harm reduction and preventing drug deaths to staff in Estonia.
- Supported a visit from Swedish colleagues introducing Naloxone programmes.
- Overdose Prevention, Intervention and Naloxone online training:
 - 505 people registered and 370 people have completed the course.
 - Develop Naloxone peer networks in the community and in prisons.
- 12 training/awareness sessions delivered to peers in prison and community settings.
- 6 new peer networks in prison/community.

Sexual Health Blood Borne Virus Projects

- 5 focus groups undertaken with PWIDs.
- Delivered feedback from focus groups to a number of different audiences including policy makers, service providers and academics.
- Provided 50 HIV briefings and awareness sessions to staff.
- Delivered 20 training days with key staff.
- One campaign/initiative delivered to address different outcomes in the framework in line with World AIDs day.
- Addressing stigma is embedded in all training sessions delivered.
- Attend all Glasgow City Central Engagement Groups, this includes some people living with HIV, highlighting key areas of stigma that can lessen engagement in healthcare.
- Developed and completed 30 training and learning development days for staff working with vulnerable young people, including an evaluation questionnaire.
- E-learning training specifically aimed at staff working with vulnerable young people on BBVs, S&RH and harm reduction is being developed along. An app for young people with ASD was developed, that will be launched in June.
- Care pathway and signposting documents are being developed for all ADPs.
- Manager now part of IRESH network and a member of National Sexual Health Promotion Leads and HIV Clinical Leads.
- NHS ethics approval for specific populations research was granted in November after extensive development of proposal. All literature, including questionnaires, were developed. Ethics approval for all 3 strands of research and then regional research committee and research passport approval involved significantly large amount of bureaucratic process and related time constraints.
- Research and Development approval in each of the four health boards. This was developed by a working group led by Professor Catriona Mathieson.
- 2 day session with 1 service on transactional sex which consisted of both a focus group on their information needs and facilitated training session to reduce BBV and sexual and reproductive health.
- Training for Glasgow Council on alcohol staff on supporting LGBT people was developed and delivered.
- Co-facilitation of 15 sex, drugs and BBV training sessions has raised the issues of IPED use, transactional sex and chemsex.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2019**

OBJECTIVES AND ACTIVITIES

Objectives, activities & achievements

Hepatitis Scotland

- Led national activity on World Hepatitis Day, including development of 3 asks for elimination, interview with FM, development of new materials related to new medications. At least one definite access to treatment related to new materials.
- Produced videos of patient interview with First Minister.
- Updated NHS Lanarkshire Websites HBV and HCV.
- Hepatitis Scotland have been engaged in a number of consultations and groups exploring the new drug and alcohol strategy. Hepatitis Scotland's aim has been to better integrate SHBBV into strategic drug and alcohol agendas and service delivery. Was an active member of SLWG on case finding and access to care report.
- Access all areas conference, based on access to care part of casefinding and access report, delivered on 28th March.
- Developed joint consultation response for Westminster Health and Social Care Committee with HIV Scotland and Waverley Care regarding DCR. Secured wide press coverage of the issue.
- Delivered 2 lectures to masters students at Stirling University and one to post grad students at UWS.
- Peer researchers contributed to Tayside IEP report compilation. Pt Involvement Officer co-facilitator of training and volunteer coordination and completed first draft of report, including transcription. Report published in July and a poster and presentation accepted and presented on behalf of Hepscot by SDF officers at INSHU conference in September.
- Delivered national patient conference on November 8th, funded by a Big Lottery Community grant and co-developed and co-presented by people affected by Hepatitis C.
- Continue to work alongside NHS and other SDF colleagues in the development of refreshed Scottish IEP guidelines facilitated by SHPN.

Emergency Planning

- Training - 34 training sessions completed including the new advanced 'injecting injuries and infections' training. Bacterial infection and drug use e-learning has been launched and to date we have 346 registered on the course. 212 people have completed the course. 90% report outcomes fully met. Joint training has also been delivered with Napier University and the research and practical aspects of the course have been well received. Training has been taking place across Scotland, from Shetland to the Borders and there is an obvious need for the specific areas covered.
- Tayside IEP multi method evaluation completed in conjunction with Hepatitis Scotland staff, feedback that training is being developed specifically around the outcomes of the report.
- Ongoing support to GGC IMT focused on HIV outbreak. Presentation on outbreak to a number of audiences including NHS Lanarkshire BBV event, ACMD and now attend HIV clinical leads meeting and Glasgow City Sexual Health strategy group.
- Part of Lothian IMT relating to new outbreak of GAS and strep, with clostridium novae cases also present. Attended meetings and worked on questionnaires, development of resources and training of services relating to IEP provision.
- Developed postcards/information leaflets for Lothian GAS and strep cluster. Also same for Tayside. Re-developed Botulism resources. Worked with Lothian HRT team to develop cleaning kit for bacterial infections.
- Was a consultant on Waverley Care's successful BLF application for a service (including peer workers) to support those who are living with or at risk of HIV.
- Continue to work alongside NHS and Hepatitis Scotland colleagues in the development of refreshed Scottish IEP guidelines facilitated by SHPN.

With the injecting population ageing and the impact of personal health issues contributing to high mortality and morbidity, wound care and alternative routes of drug administration are highly relevant areas to focus on.

Communications and Information

- Approx 2,000 telephone enquiries dealt with
- 2 briefings produced: 1 on drug testing and second on drug control
- 186 media enquiries to SDF
- Proactive media work regarding drug consumption rooms
- Twitter followers now at 4,800 with 1,000 additional followers
- 12 newsletters produced
- Service directories visited by 30,000 unique users

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OBJECTIVES AND ACTIVITIES

Objectives, activities & achievements

Spoke at the following external events:

- Highland stakeholder conference - 120 delegates
- Birmingham conference on Glasgow DCR proposal - 220 delegates
- Non-medical prescribers event on naloxone and DRDs - 120 delegates plus live-streamed
- National Non-medical Prescribers event - 400 delegates
- Glasgow Addiction prescribers 'Development Day on Older Drug Users
- Attended European civil society EU funded meeting in May
- Presented on trends in drug use and drugs issues to Health and Homelessness Conference NHS Health Scotland on March 2019
- Presented at Association of Nationalist Councillors Conference - 60 delegates and facilitated a workshop
- Participated in EMCDDA event looking at building consensus on ORT Outcomes Presentation at Scottish Futures Forum event
- Presented at European Harm Reduction Conference on 'older drug users'

Workforce Development

- 137 days of training were delivered. 28 of these days were trauma courses and 22 stigma training.
- Coverage of training has been very good with 25 ADPs having taken up the training offer.
- Evaluations are excellent for the training offered and we easily surpass the 75% target outcomes across all training.
- NHS GGC contract; 59 full day training sessions and 29 half day sessions were delivered to 910 participants. The contract monitoring group have extended this contract for a further year with probable extension for one year beyond that.
- Multiple Risk training course pilot completed and 9 courses have been delivered to 121 participants across Glasgow.
- SDF Workforce Development will agree and deliver a learning and development package for staff across the prison estate including through-care support officers.
- Delivered 4 sessions at Grampian Prison on NPS to reach majority of interested staff and a further day based on the same format has been organised. Addiewell Prison received 4 days training and CAB organised 2 half day training sessions on NPS for representatives from Scottish Prisons.
- Also met with SPS Health Strategy and Suicide Prevention Officer and jointly facilitated a full day consultation with 2 representatives from each prison to examine current issues, training needs and agree the best way to meet those needs. Future training will be planned together with senior staff from headquarters and will initially focus on ensuring access to drug awareness training for relevant staff across the prison estate.
- Engaged with Greenock Prison to discuss potential involvement in their planned Life Skills course which is for people in prison and will be accredited. This course could encompass a broad range of SDF training and be run on a regular basis.
- SDF will develop, promote and update a variety of online training resources and other e-learning packages.
- Blended learning packages will be developed specifically for defined partners.

The following courses have been developed and are being accessed by staff across Scotland

- New Drugs, New Trends? A worker's toolkit for NPS.
- 607 people registered and 284 people have completed the course
- Recovery Outcomes Tool - Pilot
- 242 people registered and 165 people have completed the course
- Bacterial Infections and Drug Use
- 346 people registered on the course and 212 people have completed the course. With 155 people completing surveys on the course.
- Overdose Prevention, Intervention and Naloxone
- 505 people registered and 370 people have completed the course
- An Introductory Drug Awareness course has been developed. The e-learning was released on 30th January. So far, 125 have registered and 79 have completed

Events/Conferences

- Hosted an annual review conference with 136 delegates.
- Drug use and Mental Health conference 160 delegates.

THE SCOTTISH DRUGS FORUM

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2019

OBJECTIVES AND ACTIVITIES

Objectives, activities & achievements

- Drug deaths conference 241 delegates.

FINANCIAL REVIEW

The Statement of Financial Activities, on page 13, shows an overall increase in funds of £138,279. This is made up of:

- An increase in the General Fund of £48,164
- An increase in the Designated Funds of £67,125
- An increase in the Restricted Funds of £22,990

Details of grants receivable are shown in notes 2 and 4 on pages 20 and 21.

The movement on funds over the year is shown in note 18 on pages 27 to 33.

General Fund

This was a one year funding agreement from Scottish Government. While Scottish Government awaits confirmation of their budgets for 2019/20 they have been unable to confirm a funding settlement for 2019/20. They have indicated their intention to offer funding in line with 2018/19 when this is possible.

At 31 March 2019, the balance of the General Fund stood at £590,867. 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 the General Fund of around £30,000 per year. The current financial climate has made this difficult to budget for year on year. Results achieved in 2018/19 were ahead of this level and whilst the budget for 2019/20 is slightly below this level it is hoped that additional work secured during the year will allow the target to be achieved.

Designated Funds

Designated funds of £507,975 include:

- a redundancy provision of £179,448 (to ensure SDF can meet its legal obligations to staff when required) and £30,217 representing the carrying value of tangible fixed assets;
- £245,190 which has been set aside to support future work and;
- £53,120 which represents the value of unrestricted income recognised during the year which relates to activity to be delivered in the future

Restricted Funds

Restricted Funds of £460,984 are carried forward, covering a range of projects being undertaken for a number of different funders.

Investment Policy

The majority of funds managed by the Scottish Drugs Forum are either entrusted to the charity 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 and Going Concern

Funds available for the immediate support of the organisation (free reserves) are regularly compared against the costs of the Scottish Drugs Forum's activity in order to assess the level of protection they afford.

Guidance for charities, in Scotland, suggests that free reserves levels equivalent to between 3 and 6 months running costs for the whole organisation are likely to be appropriate. For the year to 31 March 2019, this would have suggested an appropriate level of available reserves to be between £545,000 and £1,090,000. Additionally SDF's Board has taken account of their need to fund cashflow for the significant portion of grant funding which is now being received in arrears. For the year to 31 March 2019, this would have suggested an appropriate level of further available reserves to be around £200,000. Available General Reserves at 31st March 2019 were £590,867.

THE SCOTTISH DRUGS FORUM

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2019

FINANCIAL REVIEW

Taking these factors into consideration the Board's recommendation is that SDF's available free reserves should be targeted at 5 months running costs. With budgeted turnover for 2019/20 of £2,344,000 this would suggest an appropriate level of free reserves to be £977,000. The Board will set budgets over the next few years that will allow us to work towards reserves of this level.

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

Argyll & Bute Alcohol & Drug Partnership

Borders Alcohol & Drug Partnership / NHS Borders

East Ayrshire Alcohol & Drug Partnership / East Ayrshire Council

East Ayrshire Health & Social Care Partnership

East Dunbartonshire Alcohol & Drug Partnership / East Dunbartonshire Council

European Union

Fife Alcohol & Drug Partnership / Fife Council

Glasgow City Council Integrated Grants Fund

Henry Smith Charity

National Institute for Health Research

NHS Fife

NHS Greater Glasgow & Clyde

Robertson Trust

Shaw Trust

University of Glasgow

Future plans

Our last (2018/19) core funding agreement from Scottish Government was for one year, to March 2019. Scottish Government has indicated that they wish to extend this but are unable to do so until their own 2019/20 budgets have been confirmed. Project activity continues to generate significant support for core activity and work is continually underway to replace projects which will be coming to an end during the coming year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Scottish Drugs Forum Limited (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 for a term of 3 years. Directors retire after 3 years, up to a maximum of 12 years service, 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

THE SCOTTISH DRUGS FORUM

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2019

REFERENCE AND ADMINISTRATIVE DETAILS

Registered office

91 Mitchell Street
Glasgow
G1 3LN

Trustees

Jim Stephen	Chair	
Stephanie Morrison		
Mary Hepburn		- resigned 20/2/2019
April Adam		
Hazel Robertson		
George Thomson		
Peter Kelly		
Alastair Gilmour	Treasurer	
John Budd		
George Webster		
Mark McCann		
Aileen O'Gorman		
Trish Tougher		- appointed 4/4/2018
Louise Aitken		- appointed 4/4/2018
		- resigned 26/9/2018
Richard Lowrie		- appointed 17/10/2018
Trish Tracey		- appointed 30/1/2019

Trustees retire after 3 years' service, and are eligible for re-appointment.

Company Secretary

Ken Butler

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
Leon Wylie - Lead Officer Hepatitis Scotland
Neil Stewart - Head of Quality Development
Emma Hamilton - Head of Inclusion & Peer Engagement

Bankers

Clydesdale Bank plc
30 St Vincent Place
Glasgow
G1 2HL

THE SCOTTISH DRUGS FORUM

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2019

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of The Scottish Drugs Forum 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.

Approved by order of the board of trustees on 19 June 2019 and signed on its behalf by:



Jim Stephen - Trustee

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

Opinion

We have audited the financial statements of The Scottish Drugs Forum (the 'charitable company') for the year ended 31 March 2019 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. 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'.

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 2019 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.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 21 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- 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; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

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

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.

Responsibilities of trustees

As explained more fully in the Statement of Trustees Responsibilities, 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, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

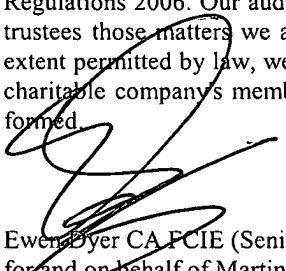
Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

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.



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

19 June 2019

THE SCOTTISH DRUGS FORUM

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2019

		Unrestricted funds £	Restricted funds £	2019 Total funds £	2018 Total funds £
	Notes				
INCOME FROM					
Grants and subscriptions	2	288,440	-	288,440	288,440
Charitable activities	4				
Quality Development Programme		-	286,724	286,724	216,944
Hepatitis Scotland		-	185,498	185,498	224,441
Other national services		-	985,087	985,087	662,206
Addiction Worker's Training Programme		-	355,960	355,960	568,690
User involvement & peer research		-	126,350	126,350	90,303
Other projects		-	17,196	17,196	19,731
Conferences & seminars		41,340	-	41,340	18,457
Consultancy, training fees & other income		29,390	-	29,390	81,195
Investment income	3	4,181	-	4,181	1,652
Total		363,351	1,956,815	2,320,166	2,172,059
EXPENDITURE ON					
Charitable activities	5				
Administrative costs		21,492	176,715	198,207	198,853
Staff costs		271,572	1,250,936	1,522,508	1,407,794
Project costs	7	38,452	422,720	461,172	420,572
Total		331,516	1,850,371	2,181,887	2,027,219
NET INCOME		31,835	106,444	138,279	144,840
Transfers between funds	18	83,454	(83,454)	-	-
Net movement in funds		115,289	22,990	138,279	144,840
RECONCILIATION OF FUNDS					
Total funds brought forward		983,553	437,994	1,421,547	1,276,707
TOTAL FUNDS CARRIED FORWARD		1,098,842	460,984	1,559,826	1,421,547

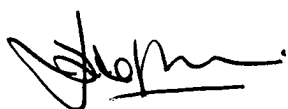
The notes form part of these financial statements

**BALANCE SHEET
AT 31 MARCH 2019**

	Notes	2019 £	2018 £
FIXED ASSETS			
Tangible assets	12	30,217	19,941
CURRENT ASSETS			
Stocks	13	50	50
Debtors	14	98,737	152,134
Cash at bank and in hand		1,524,869	1,325,702
		<u>1,623,656</u>	<u>1,477,886</u>
CREDITORS			
Amounts falling due within one year	15	(94,047)	(76,280)
NET CURRENT ASSETS		<u>1,529,609</u>	<u>1,401,606</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,559,826</u>	<u>1,421,547</u>
NET ASSETS		<u>1,559,826</u>	<u>1,421,547</u>
FUNDS	18		
Unrestricted funds:			
General fund		590,867	542,703
Redundancy provision		179,448	159,977
Fixed asset fund		30,217	19,941
Long term absence reserve		47,613	37,613
Training reserve		28,839	24,291
Accommodation development		33,397	5,097
Programme development		82,677	109,936
Future commitments fund		53,120	83,995
BBV Research		22,664	-
Contact Management		30,000	-
		<u>1,098,842</u>	<u>983,553</u>
Restricted funds		460,984	437,994
TOTAL FUNDS		<u>1,559,826</u>	<u>1,421,547</u>

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies.

The financial statements were approved by the Board of Trustees on 19 June 2019 and were signed on its behalf by:



Jim Stephen -Trustee

The notes form part of these financial statements

THE SCOTTISH DRUGS FORUM

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2019**

	Notes	2019 £	2018 £
Cash flows from operating activities:			
Cash generated from operations	1	<u>226,347</u>	<u>31,021</u>
Net cash provided by (used in) operating activities		<u>226,347</u>	<u>31,021</u>
Cash flows from investing activities:			
Purchase of property plant and equipment		(31,361)	(11,084)
Interest received		<u>4,181</u>	<u>1,652</u>
Net cash provided by (used in) investing activities		<u>(27,180)</u>	<u>(9,432)</u>
Change in cash and cash equivalents in the reporting period		<u>199,167</u>	<u>21,589</u>
Cash and cash equivalents at the beginning of the reporting period		<u>1,325,702</u>	<u>1,304,113</u>
Cash and cash equivalents at the end of the reporting period		<u><u>1,524,869</u></u>	<u><u>1,325,702</u></u>

The notes form part of these financial statements

THE SCOTTISH DRUGS FORUM

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2019**

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

	2019	2018
	£	£
Net income for the reporting period (as per the statement of financial activities)	138,279	144,840
Adjustments for:		
Depreciation charges	21,085	13,806
Interest received	(4,181)	(1,652)
Decrease/(increase) in debtors	53,397	(51,138)
Increase/(decrease) in creditors	17,767	(74,835)
Net cash provided by (used in) operating activities	<u>226,347</u>	<u>31,021</u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019

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.

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 Trustees' Report.

Company Status

The Charity is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

Critical accounting judgements and key sources of estimation uncertainty

In the application of the charitable company's accounting policies, the directors and trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis.

Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

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 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.

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2019

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 and impairment losses. Generally assets costing less than £250 are not capitalised.

Impairment of assets

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. When the carrying value exceeds its recoverable amount, an impairment loss is recognised in the profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

Stocks

Stock comprises publications and is valued at the lower of cost and estimated selling price less costs to sell.

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 and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents includes cash in hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. Bank overdrafts, when applicable, are shown within borrowings in current liabilities.

Other basic financial instruments

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

THE SCOTTISH DRUGS FORUM

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2019**

2. GRANTS AND SUBSCRIPTIONS

	2019	2018
	£	£
Grants	<u>288,440</u>	<u>288,440</u>

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

	2019	2018
	£	£
NHS Borders	5,440	5,440
Scottish Government - for National core activities (including directory)	<u>283,000</u>	<u>283,000</u>
	<u>288,440</u>	<u>288,440</u>

3. INVESTMENT INCOME

	2019	2018
	£	£
Bank interest receivable	<u>4,181</u>	<u>1,652</u>

THE SCOTTISH DRUGS FORUM

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MARCH 2019

4. INCOME FROM CHARITABLE ACTIVITIES

	2019 £	2018 £
National services:		
Quality Development Programme	286,724	216,944
Hepatitis Scotland	185,498	224,441
Other national services	985,087	662,206
Operations projects:		
Addiction Worker's Training Programme	355,960	568,690
User involvement & peer research	126,350	90,303
Other projects	17,196	19,731
Conferences & seminars	41,430	18,457
Consultancy, training fees & other income	29,390	81,195
	<u>2,027,545</u>	<u>1,881,967</u>

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

	2019 £	2018 £
Scottish Government - Naloxone/ critical incidents training	135,774	135,773
Scottish Government - Sexual Health	187,686	68,531
East Dunbartonshire Council - user involvement	12,000	15,000
East Ayrshire ADP - User involvement & peer to peer recovery	113,094	50,314
Scottish Government - Hepatitis Scotland	168,367	220,000
Scottish Government - Quality development	80,000	-
Big Lottery - Quality development	206,724	216,784
Scottish Government - Emergency plan	65,000	65,000
Glasgow City Council - AWTP West	127,890	127,890
Big Lottery - Addiction workers training project	100,000	200,000
NHS Fife - User involvement	140,000	20,000
Scottish Government - Workforce Development Project	313,733	313,733
Addaction - Drink wise, age well	80,278	77,269
Alcohol and drugs education	-	65,000
Scottish Government - Training Development	12,723	-
Argyll & Bute	17,196	-
Inverclyde	10,000	-
Other grants	157,917	177,731
	<u>1,928,382</u>	<u>1,753,025</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct costs £	Support costs (See note 6) £	Totals £
Staff costs	1,512,590	9,918	1,522,508
Administrative costs	-	198,207	198,207
	<u>1,512,590</u>	<u>208,125</u>	<u>1,720,715</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2019

6. SUPPORT COSTS

	Management and head office costs £	Finance £	Other £	Governance costs £	Totals £
Administrative costs	180,665	159	3,000	14,383	198,207
Staff costs	1,337	-	-	8,581	9,918
	<u>182,002</u>	<u>159</u>	<u>3,000</u>	<u>22,964</u>	<u>208,125</u>

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

Management and head office costs

	Administrative costs £	Staff costs £	2019 Total activities £	2018 Total activities £
Rent and rates	49,659	-	49,659	48,994
Postage and telephone	19,885	-	19,885	20,039
Property services	42,750	-	42,750	43,102
Office supplies	24,253	-	24,253	20,707
Office equipment costs	19,519	-	19,519	20,047
Professional fees	534	-	534	5,476
Staff recruitment	4,034	1,337	5,371	2,542
Depreciation of property, plant and equipment	20,031	-	20,031	13,116
	<u>180,665</u>	<u>1,337</u>	<u>182,002</u>	<u>174,023</u>

Governance costs

	Administrative costs £	Staff costs £	2019 Total activities £	2018 Total activities £
Wages	-	8,581	8,581	8,281
Auditors' remuneration	4,800	-	4,800	4,800
Rent and rates	2,614	-	2,614	2,579
Property services	2,250	-	2,250	2,269
Staff recruitment	283	-	283	134
Postage and telephone	1,047	-	1,047	1,055
Office supplies and equipment	2,307	-	2,307	2,145
Professional fees	28	-	28	541
Depreciation of property, plant and equipment	1,054	-	1,054	690
	<u>14,383</u>	<u>8,581</u>	<u>22,964</u>	<u>22,494</u>

THE SCOTTISH DRUGS FORUM

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MARCH 2019

7. PROJECT COSTS

	2019	2018
	£	£
Travel and subsistence	61,724	57,195
Staff training and development	10,158	21,699
Conferences and seminars	32,694	14,830
Publications, printing and subscriptions	1,259	904
National services project costs	47,845	58,640
Operations services project costs	304,869	256,669
Other project costs	2,623	10,635
	<u>461,172</u>	<u>420,572</u>

8. NET INCOME/(EXPENDITURE)

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

	2019	2018
	£	£
Auditors' remuneration	4,800	4,800
Depreciation - owned assets	21,085	13,806
Other operating leases	<u>52,273</u>	<u>51,573</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

	2019	2018
	£	£
Trustees' bonuses	<u>58</u>	<u>658</u>

During the year, an ex-gratia payment of £58 was made to the Trustee, M. Hepburn, in recognition of her maximum service as a Trustee (2019 : £658 to G. Allen).

Trustees' expenses

There were no Trustees' expenses paid for the year ended 31 March 2019. 1 Trustee was reimbursed £164 for the year ended 31 March 2018.

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2019

10. STAFF COSTS

	2019 £	2018 £
Wages and salaries	1,300,000	1,173,479
Social security costs	136,773	165,172
Other pension costs	84,398	77,424
	<u>1,521,171</u>	<u>1,416,075</u>

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

	2019	2018
Management	8	8
Project/development	31	24
Administrative support	5	6
Trainees	14	14
	<u>58</u>	<u>52</u>

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

	2019	2018
£60,001 - £70,000	<u>1</u>	<u>1</u>

During the year, total remuneration of £111,943 (2018 - £108,775) was paid to key management personnel.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME FROM			
Grants and subscriptions	288,440	-	288,440
Charitable activities			
Quality Development Programme	-	216,944	216,944
Hepatitis Scotland	-	224,441	224,441
Other national services	-	662,206	662,206
Addiction Worker's Training Programme	-	568,690	568,690
User involvement & peer research	-	90,303	90,303
Other projects	-	19,731	19,731
Conferences & seminars	18,457	-	18,457
Consultancy, training fees & other income	81,195	-	81,195
Investment income	<u>1,652</u>	<u>-</u>	<u>1,652</u>
Total	389,744	1,782,315	2,172,059
EXPENDITURE ON			
Charitable activities			
Administrative costs	32,134	166,719	198,853
Staff costs	238,334	1,169,460	1,407,794
Project costs	<u>35,025</u>	<u>385,547</u>	<u>420,572</u>
Total	305,493	1,721,726	2,027,219

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2019

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
NET INCOME	84,251	60,589	144,840
Transfers between funds	20,282	(20,282)	-
Net movement in funds	104,533	40,307	144,840
RECONCILIATION OF FUNDS			
Total funds brought forward	879,020	397,687	1,276,707
TOTAL FUNDS CARRIED FORWARD	983,553	437,994	1,421,547

12. TANGIBLE FIXED ASSETS

	Leasehold improvements £	Fixtures, fittings and equipment £	Totals £
COST			
At 1 April 2018	80,649	97,023	177,672
Additions	-	31,361	31,361
Disposals	-	(13,256)	(13,256)
At 31 March 2019	80,649	115,128	195,777
DEPRECIATION			
At 1 April 2018	80,649	77,082	157,731
Charge for year	-	21,085	21,085
Eliminated on disposal	-	(13,256)	(13,256)
At 31 March 2019	80,649	84,911	165,560
NET BOOK VALUE			
At 31 March 2019	-	30,217	30,217
At 31 March 2018	-	19,941	19,941

13. STOCKS

	2019 £	2018 £
Stocks	50	50

THE SCOTTISH DRUGS FORUM

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2019**

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019	2018
	£	£
Trade debtors	68,928	98,044
Prepayments and accrued income	29,809	54,090
	<u>98,737</u>	<u>152,134</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019	2018
	£	£
Trade creditors	15,409	17,364
Social security and other taxes	46,639	32,678
Other creditors	9,572	10,692
Funds held for ERIT	5,678	5,678
Accruals and deferred income	16,749	9,868
	<u>94,047</u>	<u>76,280</u>

Funds of £5,678 (2018 - £5,678) are held on behalf of the Federation of European Professional Associations Working in the Field of Drug Abuse (ERIT).

16. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2019	2018
	£	£
Within one year	46,656	46,656
Between one and five years	-	40,656
	<u>46,656</u>	<u>87,312</u>

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	2019 Total funds	2018 Total funds
	£	£	£	£
Fixed assets	30,217	-	30,217	19,941
Current assets	1,162,672	460,984	1,623,656	1,477,886
Current liabilities	(94,047)	-	(94,047)	(76,280)
	<u>1,098,842</u>	<u>460,984</u>	<u>1,559,826</u>	<u>1,421,547</u>

THE SCOTTISH DRUGS FORUM

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2019

18. MOVEMENT IN FUNDS

	At 1/4/18 £	Net movement in funds £	Transfers between funds £	At 31/3/19 £
Unrestricted funds				
General fund	542,703	34,261	13,903	590,867
Redundancy provision	159,977	-	19,471	179,448
Fixed asset fund	19,941	(21,085)	31,361	30,217
Long term absence reserve	37,613	-	10,000	47,613
Training reserve	24,291	4,548	-	28,839
Accommodation development	5,097	(1,700)	30,000	33,397
Programme development	109,936	(3,959)	(23,300)	82,677
Future commitments fund	83,995	19,770	(50,645)	53,120
BBV Research	-	-	22,664	22,664
Contact Management	-	-	30,000	30,000
	<u>983,553</u>	<u>31,835</u>	<u>83,454</u>	<u>1,098,842</u>
Restricted funds				
Quality development	115,778	38,759	(7,913)	146,624
Hepatitis Scotland	19,829	25,704	(8,729)	36,804
Naloxone	1,948	9,028	(7,430)	3,546
Critical incidents	8,964	(8,964)	-	-
Sexual health	7,412	(5,395)	(2,017)	-
AWTP Glasgow	123,057	(56,550)	(2,403)	64,104
AWTP Edinburgh	64,090	-	-	64,090
East Dunbartonshire UI	3,408	(3,218)	-	190
East Ayrshire UI	18,901	(244)	-	18,657
N. Ayrshire Council - research	-	-	14,000	14,000
Contact management	4,000	-	-	4,000
Emergency plan	10,544	3,032	(3,409)	10,167
Fife UI	8,303	19,963	(1,368)	26,898
Workforce development	-	22,660	(22,660)	-
NPS research	-	(1,561)	2,000	439
Drink wise age well	17,704	(1,538)	(11,058)	5,108
AWTP development	(625)	-	-	(625)
Alcohol & Drug Education	18,738	6,379	-	25,117
EPIToPe	(2,494)	(8,179)	2,000	(8,673)
Argyll & Bute	9,731	10,102	-	19,833
Youth Policy	8,706	(6,158)	-	2,548
Specific Pops?	-	19,153	(19,153)	-
People who Inject	-	15,314	(15,314)	-
Inverclyde	-	8,500	-	8,500
E.A.E.R.	-	8,747	-	8,747
Aberdeenshire - research	-	6,941	-	6,941
City Centre Group	-	3,969	-	3,969
	<u>437,994</u>	<u>106,444</u>	<u>(83,454)</u>	<u>460,984</u>
TOTAL FUNDS	<u>1,421,547</u>	<u>138,279</u>	<u>-</u>	<u>1,559,826</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2019

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	343,581	(309,320)	34,261
Future commitments fund	19,770	-	19,770
Fixed asset fund	-	(21,085)	(21,085)
Training reserve	-	4,548	4,548
Accommodation development	-	(1,700)	(1,700)
Programme development	-	(3,959)	(3,959)
	<u>363,351</u>	<u>(331,516)</u>	<u>31,835</u>
Restricted funds			
Quality development	286,724	(247,965)	38,759
Hepatitis Scotland	185,498	(159,794)	25,704
Naloxone	137,439	(128,411)	9,028
Sexual health	62,062	(67,457)	(5,395)
AWTP Glasgow	355,960	(412,510)	(56,550)
East Dunbartonshire UI	12,000	(15,218)	(3,218)
East Ayrshire UI	49,920	(50,164)	(244)
Emergency plan	65,137	(62,105)	3,032
Fife UI	64,430	(44,467)	19,963
Workforce development	313,733	(291,073)	22,660
NPS research	12,723	(14,284)	(1,561)
Drink wise age well	80,278	(81,816)	(1,538)
Alcohol & Drug Education	80,000	(73,621)	6,379
EPIToPe	23,376	(31,555)	(8,179)
Argyll & Bute	17,196	(7,094)	10,102
Youth Policy	-	(6,158)	(6,158)
Specific Pops?	63,562	(44,409)	19,153
People who Inject	62,062	(46,748)	15,314
Inverclyde	10,000	(1,500)	8,500
E.A.E.R.	63,174	(54,427)	8,747
Aberdeenshire - research	6,941	-	6,941
City Centre Group	4,600	(631)	3,969
Critical incidents	-	(8,964)	(8,964)
	<u>1,956,815</u>	<u>(1,850,371)</u>	<u>106,444</u>
TOTAL FUNDS	<u><u>2,320,166</u></u>	<u><u>(2,181,887)</u></u>	<u><u>138,279</u></u>

THE SCOTTISH DRUGS FORUM

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2019

18. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/17 £	Net movement in funds £	Transfers between funds £	At 31/3/18 £
Unrestricted Funds				
General fund	513,726	49,526	(20,549)	542,703
Redundancy provision	137,738	-	22,239	159,977
Fixed asset fund	22,663	(13,806)	11,084	19,941
Long term absence reserve	37,800	-	(187)	37,613
Training reserve	24,396	(105)	-	24,291
Accommodation development	5,097	-	-	5,097
Programme development	60,000	(6,009)	55,945	109,936
Future commitments fund	77,600	54,645	(48,250)	83,995
	<u>879,020</u>	<u>84,251</u>	<u>20,282</u>	<u>983,553</u>
Restricted Funds				
Quality development	140,123	(18,690)	(5,655)	115,778
Hepatitis Scotland	27,972	(220)	(7,923)	19,829
Naloxone	2,063	5,360	(5,475)	1,948
Critical incidents	8,964	-	-	8,964
Sexual health	7,476	(64)	-	7,412
AWTP Glasgow	54,953	68,104	-	123,057
AWTP Edinburgh	49,009	(1,982)	17,063	64,090
East Dunbartonshire UI	4,416	(1,008)	-	3,408
East Ayrshire UI	20,005	(1,104)	-	18,901
Contact management	4,000	-	-	4,000
Emergency plan	15,877	(1,833)	(3,500)	10,544
Fife UI	33,725	(25,422)	-	8,303
Capacity building D&G	1,964	(1,964)	-	-
Workforce development	-	13,735	(13,735)	-
Drink wise age well	-	17,704	-	17,704
AWTP development	-	(625)	-	(625)
Scottish Government training development	27,140	(27,140)	-	-
Alcohol & Drug Education	-	19,795	(1,057)	18,738
EPIToPe	-	(2,494)	-	(2,494)
Argyll & Bute	-	9,731	-	9,731
Youth Policy	-	8,706	-	8,706
	<u>397,687</u>	<u>60,589</u>	<u>(20,282)</u>	<u>437,994</u>
TOTAL FUNDS	<u><u>1,276,707</u></u>	<u><u>144,840</u></u>	<u><u>-</u></u>	<u><u>1,421,547</u></u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2019

18. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	335,099	(285,573)	49,526
Future commitments fund	54,645	-	54,645
Fixed asset fund	-	(13,806)	(13,806)
Training reserve	-	(105)	(105)
Programme development	-	(6,009)	(6,009)
	<u>389,744</u>	<u>(305,493)</u>	<u>84,251</u>
Restricted funds			
Quality development	216,944	(235,634)	(18,690)
Hepatitis Scotland	224,441	(224,661)	(220)
Naloxone	135,773	(130,413)	5,360
Sexual health	68,531	(68,595)	(64)
AWTP Glasgow	308,690	(240,586)	68,104
AWTP Edinburgh	140,000	(141,982)	(1,982)
East Dunbartonshire UI	15,000	(16,008)	(1,008)
East Ayrshire UI	50,314	(51,418)	(1,104)
Emergency plan	66,900	(68,733)	(1,833)
Fife UI	24,989	(50,411)	(25,422)
Workforce development	313,733	(299,998)	13,735
Drink wise age well	77,269	(59,565)	17,704
AWTP development	55,000	(55,625)	(625)
Scottish Government training development	-	(27,140)	(27,140)
Alcohol & Drug Education	65,000	(45,205)	19,795
Argyll & Bute	9,731	-	9,731
Youth Policy	10,000	(1,294)	8,706
Capacity building D&G	-	(1,964)	(1,964)
EPIToPe	-	(2,494)	(2,494)
	<u>1,782,315</u>	<u>(1,721,726)</u>	<u>60,589</u>
TOTAL FUNDS	<u><u>2,172,059</u></u>	<u><u>(2,027,219)</u></u>	<u><u>144,840</u></u>

THE SCOTTISH DRUGS FORUM

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2019

18. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/17 £	Net movement in funds £	Transfers between funds £	At 31/3/19 £
Unrestricted funds				
General fund	513,726	83,787	(6,646)	590,867
Redundancy provision	137,738	-	41,710	179,448
Fixed asset fund	22,663	(34,891)	42,445	30,217
Long term absence reserve	37,800	-	9,813	47,613
Training reserve	24,396	4,443	-	28,839
Accommodation development	5,097	(1,700)	30,000	33,397
Programme development	60,000	(9,968)	32,645	82,677
Future commitments fund	77,600	74,415	(98,895)	53,120
BBV Research	-	-	22,664	22,664
Contact Management	-	-	30,000	30,000
Restricted funds				
Quality development	140,123	20,069	(13,568)	146,624
Hepatitis Scotland	27,972	25,484	(16,652)	36,804
Naloxone	2,063	14,388	(12,905)	3,546
Critical incidents	8,964	(8,964)	-	-
Sexual health	7,476	(5,459)	(2,017)	-
AWTP Glasgow	54,953	11,554	(2,403)	64,104
AWTP Edinburgh	49,009	(1,982)	17,063	64,090
East Dunbartonshire UI	4,416	(4,226)	-	190
East Ayrshire UI	20,005	(1,348)	-	18,657
N. Ayrshire Council - research	-	-	14,000	14,000
Contact management	4,000	-	-	4,000
Emergency plan	15,877	1,199	(6,909)	10,167
Fife UI	33,725	(5,459)	(1,368)	26,898
Capacity building D&G	1,964	(1,964)	-	-
Workforce development	-	36,395	(36,395)	-
NPS research	-	(1,561)	2,000	439
Drink wise age well	-	16,166	(11,058)	5,108
AWTP development	-	(625)	-	(625)
Scottish Government training development	27,140	(27,140)	-	-
Alcohol & Drug Education	-	26,174	(1,057)	25,117
EPIToPe	-	(10,673)	2,000	(8,673)
Argyll & Bute	-	19,833	-	19,833
Youth Policy	-	2,548	-	2,548
Specific Pops?	-	19,153	(19,153)	-
People who Inject	-	15,314	(15,314)	-
Inverclyde	-	8,500	-	8,500
E.A.E.R.	-	8,747	-	8,747
Aberdeenshire - research	-	6,941	-	6,941
City Centre Group	-	3,969	-	3,969
	<u>397,687</u>	<u>167,033</u>	<u>(103,736)</u>	<u>460,984</u>
TOTAL FUNDS	<u>1,276,707</u>	<u>283,119</u>	<u>-</u>	<u>1,559,826</u>

THE SCOTTISH DRUGS FORUM

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2019

18. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	678,680	(594,893)	83,787
Future commitments fund	74,415	-	74,415
Fixed asset fund	-	(34,891)	(34,891)
Training reserve	-	4,443	4,443
Accommodation development	-	(1,700)	(1,700)
Programme development	-	(9,968)	(9,968)
	<u>753,095</u>	<u>(637,009)</u>	<u>116,086</u>
Restricted funds			
Quality development	503,668	(483,599)	20,069
Hepatitis Scotland	409,939	(384,455)	25,484
Naloxone	273,212	(258,824)	14,388
Sexual health	130,593	(136,052)	(5,459)
AWTP Glasgow	664,650	(653,096)	11,554
AWTP Edinburgh	140,000	(141,982)	(1,982)
East Dunbartonshire UI	27,000	(31,226)	(4,226)
East Ayrshire UI	100,234	(101,582)	(1,348)
Emergency plan	132,037	(130,838)	1,199
Fife UI	89,419	(94,878)	(5,459)
Workforce development	627,466	(591,071)	36,395
NPS research	12,723	(14,284)	(1,561)
Drink wise age well	157,547	(141,381)	16,166
AWTP development	55,000	(55,625)	(625)
Alcohol & Drug Education	145,000	(118,826)	26,174
EPIToPe	23,376	(34,049)	(10,673)
Argyll & Bute	26,927	(7,094)	19,833
Youth Policy	10,000	(7,452)	2,548
Specific Pops?	63,562	(44,409)	19,153
People who Inject	62,062	(46,748)	15,314
Inverclyde	10,000	(1,500)	8,500
E.A.E.R.	63,174	(54,427)	8,747
Aberdeenshire - research	6,941	-	6,941
City Centre Group	4,600	(631)	3,969
Critical incidents	-	(8,964)	(8,964)
Capacity building D&G	-	(1,964)	(1,964)
Scottish Government training development	-	(27,140)	(27,140)
	<u>3,739,130</u>	<u>(3,572,097)</u>	<u>167,033</u>
TOTAL FUNDS	<u><u>4,492,225</u></u>	<u><u>(4,209,106)</u></u>	<u><u>283,119</u></u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2019

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.

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
- AWTP Glasgow
- AWTP Edinburgh
- East Dunbartonshire UI
- East Ayrshire UI
- Emergency plan
- Fife UI
- Capacity building D&G
- Workforce development
- Drink wise age well
- AWTP development
- Scottish Government training development
- Hepatitis Scotland - Test of Change
- Alcohol & Drug Education
- EPIToPe
- Argyll & Bute
- Youth Policy

Restricted reserves

Available to support specific activities as required.

- Critical incidents
- Contact management

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2019**

19. PENSION COMMITMENTS

The charity operates a defined contribution pension scheme, the assets of which are held in a separate fund. The charity also makes contributions to the private pension schemes of certain employees. The amount paid in the year and charged to the Statement of Financial Activities amounted to £84,398 (2018 - £77,424). At the year end, there was an outstanding amount due of £2,240 (2018 - £nil).

20. RELATED PARTY DISCLOSURES

During the year, an ex-gratia payment of £58 was made to the Trustee, M. Hepburn, in recognition of her maximum service as a Trustee (2019 : £658 to G. Allen).

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 assist with the preparation of the financial statements.