

REGISTERED COMPANY NUMBER: SC106295
REGISTERED CHARITY NUMBER: SC008075

**REPORT OF THE TRUSTEES AND
AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020
FOR
THE SCOTTISH DRUGS FORUM**



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 2020**

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THE SCOTTISH DRUGS FORUM

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020

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 2020. 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) (revised 2 September 2019).

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.

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 over 500 people
- Spoke at external conferences to 900 delegates
- Strategic Workforce development activity undertaken
- Delivered a death prevention conference
- Further enhanced our e-learning as a component of workforce development
- 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 210 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 4,000 people in Scotland in total
- Delivered 3,300 E-learning sessions
- 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'

In more detail, the work involved the following:

Workforce Development

- 140 days training has been delivered to ADPs as part of the core offer and this included 30 sessions on understanding stigma and 15 on Staying Alive in Scotland.
- Introduction to Trauma training is double staffed to ensure participants are supported if they are triggered by any of the materials or discussion.
- ROSC training was updated to support ROSC development work with ADPs and has been delivered 6 times.

SPS Training

- 13 days have been delivered to date including 11 direct delivery and 2 preparation days. SDF has contributed to all meetings of SPS Drug and Alcohol Steering Group (DASS) to engage with senior staff with responsibility for health in the prison and plan training provision across the estate.
- Developed and completed 19 training and learning development days for staff working with vulnerable young people across Scotland. This training includes a post course evaluation questionnaire which demonstrates a high rate of success in meeting the above outcomes.
- We offer tailored training too as some sessions need to be focused on a particular vulnerable population, e.g. foster carers, social workers, staff working with vulnerable families, staff working with homeless young people and young people 16+ not in education or entering training (NEET).

THE SCOTTISH DRUGS FORUM

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020

OBJECTIVES AND ACTIVITIES

User Involvement/Volunteering

- Supported 33 volunteers in SDF during the year and have engaged with a further 9 over the course of the year. Some of these volunteers have left to pursue other opportunities such as AWTP, part time/ full time employment, further education, other volunteering opportunities, or for health reasons. The flexibility of our volunteering model allows for people to take a break from volunteering if necessary, however they can return at a later date.
- These volunteers worked across a range of geographical areas and we provided a range of training and support to these volunteers who delivered a range of peer research and other volunteering opportunities.

Examples of training undertaken by the volunteers include:

- Bugs & Drugs - An introduction to bacterial infection and drug use (SDF)
- Overdose prevention and naloxone training
- Stimulants survey training
- Research Skills and Ethics (SDF)
- SDF Peer Research Volunteering (SDF)
- Interviewing and Probing skills (GCU)
- Developing a Comic - the process (University of Dundee)
- Human Rights and Peer Research (SDF and Strathclyde University)
- Suicide Prevention (ASIST)
- Human Rights and Peer Research Training (SDF and Strathclyde University)
- Hepatitis C treatment pathways (Edinburgh Napier researchers)
- Staying Alive - Preventing Drug Related Deaths (SDF)
- Trauma-informed Practice (SDF)
- Sex, Drugs & BBVs (SDF)

SDF undertook 6 surveys interviewing over 200 people currently in the midst of their drug problems.

Addiction Worker Training Programme

In total SDF employed 22 Addiction Worker Trainees, 18 in the East and West of Scotland, as well as 4 in Dumfries and Galloway. A range of training was provided to trainees in addition to the SVQ. Some new additions to training this year included Mindfulness thanks to one of our internal SDF Colleagues facilitating sessions as part of peer support.

The second was the innovative partnership working with NHS Health Scotland and the University of Dundee to design and deliver Oral Health Champions training that was piloted with our trainees and will hopefully be rolled out as core training cross Scotland for Social Care workers engaging with clients in addictions.

ERASMUS+ EAER project

Work continues on both best practice guides. Submitted interim report to national agency and this has been accepted. Trying to get a 6 month extension from the National Agency due to COVID19 and challenges arranging next multiplier event and blended mobility.

AWTP

Funding is being pursued, with a tender awarded for Highland ADP, for a model called Recovery Workers Training Project. This is a redevelopment of the current model to suit a large rural area and is in progress. Edinburgh, North Lanarkshire, East Dunbartonshire and South Lanarkshire seem keen to engage in AWTP. Working with each ADP at the moment to develop pathway and see if funding is available.

Naloxone and Drug Related Deaths

- Staying Alive in Scotland toolkit updated and launched end of August.
- 6 Staying Alive in Scotland development days facilitated for key stakeholders to initiate action planning in West Dunbartonshire, Borders, Orkney, Angus, Dumfries and South Lanarkshire. 4 other areas looking for dates and prompts will be sent out following Covid-19 restrictions.
- 12 presentations on the SA work delivered since its re-launch to ADPs and others.
- Overdose/drug death/harm reduction meetings attended in 8 health board areas.
- Working with MAT subgroup of the Drug Deaths Taskforce to link this work.
- Supported Springburn Ambulance Station to introduce test of change following drive from Taskforce. 8 paramedics now supplying take-home naloxone kits to people who experience a near-fatal overdose and those on the scene. View to roll out nationally.
- Working with SAS training team to cascade naloxone inputs for SAS staff as part of annual 'Learning in Practice'.

THE SCOTTISH DRUGS FORUM

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020

OBJECTIVES AND ACTIVITIES

Objectives, activities & achievements

- Progressing training programme with SPS to have naloxone training delivered through college. Meet with SPS HQ to discuss, awaiting update.
- SDF now on Prison Inspection team as clinical partner. 2 completed.
- Attended Police Scotland naloxone short life working group to progress pilot. Working subgroups (SDF on 2 of these) are developing a proposal that will go to the executive group for approval. Initial timescale was 3 months, likely to be delayed.
- SDF also met with HMIC, who are supportive of this work.
- 3 meetings attended on the Drug Deaths Taskforce (observer status) and presented at first meeting on naloxone programme.
- Conference held for 200+ delegates. Pre-conference event included naloxone distribution by peers and involvement of people who use drugs.
- Survey completed by 200 nurses from across Scotland following a development day with frontline nurses.
- Finalised materials for WHO/UNODC Stop Overdose Safely project.
- 48 sessions delivered to a variety of staff likely to witness an overdose (across several ADP areas) including third sector, NHS, medical students and charities.
- E-learning has been updated following July's NRS report and has been completed by 1,041 people.
- 4 sessions delivered in HMP Barlinnie, HMP Perth and HMP Shotts
- Major capacity issues to deliver this effectively without dedicated peer post. Has been identified as a key area for Taskforce - working on submission for funding to support.

Emergency Response and Harm Reduction

- 52 training sessions completed this year including the new advanced 'injecting injuries and infections' training and updated IEP Training.
- Bacterial infection and drug use e-learning 446 have completed the course.
- Resource development - Continue to work alongside NHS and other colleagues in the development of refreshed Scottish IEP guidelines facilitated by SHPN.
- Initial development, in conjunction with national expert, of advanced bacterial infection online training package materials. To be released online in 2020.
- Developed training guidelines to be part of the new IEP national guidelines to ensure national training standards.
- Developed hygiene resource with NHS Lothian. 8,000 copies have been distributed throughout Scotland and Lothian using hygiene packs alongside. Hospital Liaison staff using them as a visual aid when describing how to minimise risk of infection to patients.
- Part of Lothian IMT relating to new outbreak of GAS and strep, with clostridium novae cases also present. Attended meetings and worked on questionnaires, developed public facing and staff based resources and training of services relating to IEP provision, contributed to scientific paper. Assisted focus groups and development of hygiene pack and resources for service users.
- Facilitated the Scottish Needle Exchange workers forum. This year's meetings "What's the crack" and "innovative IEP" focussed on cocaine and crack use and innovative methods to prevent use related infections. Average turn out of members this year is 40.
- As member of SHBBV Prevention Leads designated to lead Injection Related Infections Guidelines development, part of the Rights, Respect, Recovery Action Plan.

Sexual Health Blood Borne Virus Projects

Vulnerable Young People

People Who Inject Drugs

Specific Populations

- Developed and completed 42 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, RSHP (relationships, sexual health and parenthood) and harm reduction has been developed. A sexual health app for young people with ASD was launched in April
- 2 facilitated networking sessions between key staff have been delivered and care pathways and signposting documents are being developed to improve joint working
- Follow up work has involved developing training around the most current issues for vulnerable young people e.g. county lines. Training on this topic is under development and will be offered to previous course participants through health boards and ADPs
- Hosted a women's only world AIDS day event in partnership with Waverley Care. This event was attended by a mixture of both staff and women who use drugs

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OBJECTIVES AND ACTIVITIES

Objectives, activities & achievements

- In partnership with Sexual Health Fife, held a series of focus groups of vulnerable women to assess the sexual health service needs. A service called ACORN was set up in direct response by the Sexual Health Consultant
- A video was made for needle exchange forum workers across Scotland to hear directly from PWIDs and why they have difficulty in accessing injecting equipment across Scotland
- Developed HIV cards highlighting the need for HIV testing to be given out with all OST prescriptions. 27,000 cards created for Glasgow, Inverclyde, Renfrewshire, and Lanarkshire - to be given out to all OST and IEP clients. 1,250 posters also created for local services to share the message that HIV is on the increase
- A poster series was created in collaboration with Waverley Care and People who use drugs. "This is Emma" poster focuses on key messages for people who are HIV negative. "This is Tam" poster provides key messages for people who are HIV positive
- A short film was created to showcase rapid HIV testing
- Provided 51 HIV briefings and awareness sessions to staff
- Delivered 26 training days with key staff
- Engaged with people who inject cocaine to bring their voices, in a video, to the Needle Exchange workers forum
- Trialled some half day stimulant harm reduction training to prescribing staff in three areas as cocaine use is increasingly being reported as problematic
- Addressing stigma is embedded in all training sessions delivered
- SP Research has now been completed and the final report is currently being typeset
- Training based on the research findings has been developed and delivered or blocks added to other programmes ; specific chemsex training related to is being further developed and IPEDs training will be developed as an on-line course
- Due to the small numbers of people who belong to the research groups accessing broader services (e.g. addiction services) and the similarity of many of their high risk behaviours to wider service user groups, the SHBBV team have also incorporated the results of the research into their development of training related to PWID and vulnerable young people. Over delivering of the agreed number of training sessions in these areas has allowed greater dissemination of the results of the research, and identified issues, to an extremely wide cross section of staff groups
- Co-facilitation of sex, drugs and BBV training throughout Scotland now raises specific issues identified in the research related to of IPED use, transactional sex and chemsex

Hepatitis Scotland

- Materials developed around World Hepatitis Day have superseded local materials as most materials based on older treatments
- 10 Bulletins produced, including supportive policy pieces on elimination issues such as case-finding and access to care, prevention and Coronavirus
- Current science regularly reviewed and distributed through bulletins and social media
- E-learning was published on World Hepatitis Day, significant uptake and excellent feedback. Across the year 287 have completed the course
- National activity around World Hepatitis Day included a series of staff and public events in Lanarkshire , Ayrshire and Lothian and a very successful facebook campaign, in conjunction with 6 mainland boards who contributed significant amounts of funding
- Linked testing week activity to European Testing Week, updated website with new STI part of testing week.
- Assisted development of European Treatment Access conference in Brussels as member of coordinating committee of pan European Treatment Access Group.
- The Workers Forum has been at full capacity on each occasion with the large majority new attendees. Programmes have included peer based service delivery, an overview of how staff can assist HCV elimination strategy and current local testing strategies.
- Assisted in development of Video on DBS testing which was filmed edited and placed online, Filming completed, editing and published for World Aids Day. Assisted broadcasting and placement online of Scottish Needle Exchange Workers Forum which looked at innovative delivery of Injecting Equipment Provision. Point of care training resource delayed due to work underway on Guidelines for testing in Addiction services
- National Casefinding conference supporting Hepatitis C Elimination Taskforce organised and delivered for 20 November, follow up development event using digital media delayed due to COVID pandemic and subsequent lack of access to film subjects and redeployment of NHS staff to COVID duties
- Hepatitis Scotland 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. The SHBBV Prevention Leads have a lead role in assisting 2 areas of the Rights, Respect, Recovery action plan

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OBJECTIVES AND ACTIVITIES

Objectives, activities & achievements

- Clinical Partner with HIS for HM Prison Inspectorate, working with other partners such as THT and Waverley Care to interface with other groups affected by HCV. Cross area work with other funded SHBBV posts within SDF is facilitated by Lead Officer managing the other posts.
- Presented at 3 different conferences, including co-presenting with peers, aspects of testing and access to care related to peer programmes. Presentations on access to care aimed to raise awareness of the effectiveness of peer delivery in current programmes. Developing research in conjunction with research peer volunteers, continuing to work electronically with volunteers and broadening research to take into account effects of pandemic
- In conjunction with NHS Ayrshire MCN, gained funding for service-user focussed Hard Edges programme in Ayrshire, event delivered in November
- Hepatitis B Booklet required extensive revision, after initial practitioner consultation process.

Communications and Information

- 314 media enquiries fielded
- 144 newspaper and web articles including comment from or referral to SDF
- 12 press releases disseminated
- 89 newspieces
- 1,411 subscribers - 12 eNewsletters
- Twitter
- 6,075 followers at end of reporting period (28% increase)
- Facebook
- 713 - average reach per post
- 2,736 followers -17.5% increase
- Youtube - 8500+ views - 141 subscribers (55% increase)
- Podcast - SDF launched the 'Drugs Uncut' podcast to provide another channel for engagement - 4 episodes produced
- 450+ enquiries dealt with (342 from website)
- Drug service directory database has been updated at six monthly intervals - nearly 50,000 unique users
- Needle Exchange database has been updated at six monthly intervals.
- Presented at the International Harm Reduction Conference in Oporto in May.
- Presented at the Correlation meeting in Helsinki.
- Undertook a consultation with members for our submission to the Scottish Affairs Select Committee.
- Two meetings of the Drug and Alcohol Cross Party Group held. Last meeting focused on Drug Deaths Task Force and Dundee Drug Commission

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'.

Events/Conferences

SDF completed 4 Roadshow events across Scotland in Aberdeen, Dundee, Glasgow and Edinburgh which 140 people attended.

Begun planning general webinars and specific webinars re COVID 19.

November conference had over 150 delegates. This event was timely raising awareness of issues in prescribing and ground breaking good practice that is now being taken forward through the Drug Deaths Task Force Medication Assisted Treatment subgroup. This work's progress is now also dependent on many of the delegates at this event.

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OBJECTIVES AND ACTIVITIES

Objectives, activities & achievements

209 delegates attended this event, 'Connections during Crisis'. Responses and verbal feedback has been extremely positive. This conference provided a platform to launch the revised Staying Alive in Scotland document and the StopTheDeaths initiative.

Quality Development

Worked with 6 ADPs across Scotland.

Inverclyde ADP

Supported ongoing work to develop ROSC approach based on the action plan produced by the ADP after ROSC development work conducted by SDF. 4 ROSC training sessions delivered to support development plan across all services on the ROSC.

Angus ADP

ROSC consultation and report presented to ADP Committee on 26th August. They are interested in combining PaPa and local tool (locality locator). Strategy day held on 1st October with ADP, an action plan developed through the ROSC work has largely been adopted by the ADP and will form their delivery plan. SDF offered ongoing support to implement. 1 ROSC training session was delivered to drive and support ongoing ROSC development work.

Renfrewshire ADP

Service mapping and consultation work (Survey Monkey and Focus Groups) on ROSC completed. Initial report delivered to ADP on 16th September. They are considering options along with the local delivery commission's findings. 1 ROSC training session was delivered to staff from children's services.

East Ayrshire ADP

Consultation work was completed, and reports based on the findings were presented to a ROSC development day attended by 45 people from the locality and local services to formulate plans for inclusion in the ADPs strategic plan. Part of this involved SDF Peers conducting service user interviews with people attending 3 core services. Reports were delivered to the ADP Executive on the findings prior to the partners event. The consultation involved 37 project visits, 10 focus groups with 119 service users and 9 with 41 staff. 41 staff and 13 service users have completed ROSC survey questionnaires. 54 service users participated in Quality Principles survey questionnaires.

Moray ADP

Meeting with ADP Lead and HSCP Integrated Care Manager to develop Addictions and Mental Health care pathway. This work will also inform commissioning plan for a third sector service. High level consultation event planned for 3rd December was delayed because planning with mental health services has not been completed. The quality team will not be able to follow up on this but has offered advice on next steps.

Argyll and Bute ADP

Progressing development of locally produced PaPa tool, detailing all services in the ROSC, as an app with potential for use in other ADPs. 3 ADPs are interested in using this app.

Glasgow ADP

Facilitated ROSC development event for North East Glasgow Recovery Communities (over 100 attendees).

User involvement toolkit

This tool has been printed and was launched in Dumfries and Galloway where the development work which supported integration of user involvement across the area and formed the basis of the toolkit was delivered. Service user involvement is now embedded in services across the area and also within the ADP itself. Confidence in utilising lived experience has grown and the ADP are utilising people in co-production of services and supporting the commissioning process for new services. Service User Involvement is a key component of ROSC consultation.

THE SCOTTISH DRUGS FORUM

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020

FINANCIAL REVIEW

Financial position

The Statement of Financial Activities, on page 14, shows an overall increase in funds of £108,349. This is made up of:

- An increase in the General Fund of £32,646
- A decrease in the Designated Funds of £1,030
- An increase in the Restricted Funds of £76,733

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 28 to 34.

Funds

General Fund

This was a one year funding agreement from Scottish Government. We are grateful to have now received confirmation of our Core Scottish Government Grant for 2020/21. Funding has been confirmed at the same level as in 2019/20.

At 31 March 2020, the balance of the General Fund stood at £623,513. 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 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 general financial climate has made this difficult to budget for year on year. The budget set, by the Board, for 2019/20, was slightly below the desired level however additional work secured during the year allowed the target to be achieved.

In the Budget currently being set for 2020/21 the Scottish Drugs Forum has had to absorb the impacts of both Covid 19 and the ending of two longer term programmes (Quality Development and Drink Wise Age Well) of activity from March 2020 onward. Whilst we anticipate some funding reduction over the coming year, at least, we will by no means be hit as hard as many organisations. The projected deficit is viewed as manageable and the Board have agreed to fund this, to budgeted levels, from Designated Reserves.

Designated Funds

Designated funds of £506,945 include:

- a redundancy provision of £173,781 (to ensure SDF can meet its legal obligations to staff when required) and £24,335 representing the carrying value of tangible fixed assets;
- £262,279 which has been set aside to support future work and;
- £46,550 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 £537,717 are carried forward, covering a range of projects being undertaken for a number of different funders.

Investment policy and objectives

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

THE SCOTTISH DRUGS FORUM

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020

FINANCIAL REVIEW

Reserves policy and Going Concern

Funds available for the immediate support of the organisation (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 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 2020, this would have suggested an appropriate level of available reserves to be between £640,000 and £1,280,000. With our projected activity for 2020/21 reduced as noted above this would suggest an appropriate level of available reserves to be between £460,000 and £920,000.

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 2020, this would have suggested an appropriate level of further available reserves to be around £200,000. Available General Reserves at 31st March 2020 were £623,000.

Taking these factors into consideration the Board's recommendation is that SDF's available Reserves should be targeted at 5 months running costs. With budgeted turnover for 2020/21 of £1,842,000 this would suggest an appropriate level of General Reserves to be £768,000. 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

Aberdeenshire Alcohol & Drug Partnership

Argyll & Bute Alcohol & Drug Partnership

Borders Alcohol & Drug Partnership / NHS Borders

Chief Scientists Office

Corra

Dumfries & Galloway Alcohol & Drug Partnership

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

Highland Alcohol & Drug Partnership

Inverclyde Development Community Trust

National Institute for Health Research - EPIToPE & SHARPS

North Lanarkshire Alcohol & Drugs Partnership

NHS Ayrshire & Arran

NHS Fife

NHS Grampian

NHS Greater Glasgow & Clyde / Glasgow ADP

NHS Lanarkshire

NHS Lothian

NHS Tayside

Robertson Trust

THE SCOTTISH DRUGS FORUM

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020

FUTURE PLANS

Our last (2019/20) core funding agreement from Scottish Government was for one year, to March 2020. Scottish Government have issued a new funding offer, at the same level of funding, for 2020/21. We are grateful to them and the majority of our other funders who have confirmed their funding of our activities for the duration of 2020/21.

Whilst this has secured much of our funding for the coming year there are some areas of activity which we cannot predict for the coming year. At present, for example, we are unable to determine when we might be able to next host a major conference or deliver face to face training. Alternative delivery methods are being sought for these activities but it may be that they are unable to generate the same levels of support for our other activities.

Project activity continues to generate significant support for core activity and work is continually underway to replace the major projects which came to an end in March.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Scottish Drugs Forum (SDF) is a company limited by guarantee with the liability of members limited to £1 each. The company is governed under the terms of its Memorandum and Articles of Association and is a registered Scottish Charity.

Directors are appointed to the Board 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

Registered office

91 Mitchell Street
Glasgow
G1 3LN

THE SCOTTISH DRUGS FORUM

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees

Jim Stephen	Chair	
Stephanie Morrison		
April Adam		
Hazel Robertson		
George Thomson		- resigned 15/2/2020
Peter Kelly		
Alastair Gilmour	Treasurer	
John Budd		
George Webster		
Mark McCann		
Aileen O'Gorman		
Trish Tougher		
Richard Lowrie		
Trish Tracey		
Gareth Brown		- appointed 15/1/2020
George Burton		- appointed 15/1/2020
John Budd	Doctor	
George Alexander Burton	Learning & Development Adviser	- appointed 15/1/2020
Peter Gerard Kelly	Director	
Richard Lowrie	Pharmacist	
Mark Desmond McCann	Research Fellow	
George Webster	Prison Manager	

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 - Chief Executive
Ken Butler - Head of Business, Finance & Administration
Leon Wylie - Head of Hepatitis Scotland & BBV
Emma Hamilton - Head of Inclusion & Peer Engagement
Katharine Ronald - HR Manager
Richard Bloodworth - Workforce Development Lead
Kirsten Horsburgh - Death Prevention Lead
Austin Smith - Policy & Communications Lead
Adrienne Hannah - BBV Lead

The Key Management Personnel consists of the Chief Executive and Head of Business, Finance and Administration only.

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 2020

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.

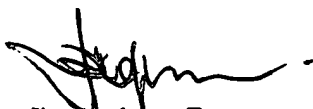
In so far as the trustees are aware:

- 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 30 June 2020 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 2020 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 2020 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; 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 (as amended).

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 Auditor's 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) and we have fulfilled our 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.

Material uncertainty related to going concern

We draw attention to Note 2 in the financial statements which highlights the ongoing uncertainty related to the current Coronavirus pandemic. Due to the operations and trade of Scottish Drugs Forum, it is highly dependant on receiving grant support and income for it to retain its going concern status. After reviewing the proposed budgets for 2020/21 and discussing potential or further impact with the Key Management Personnel, our opinion is not modified in respect of this matter.

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 directors' report, prepared for the purposes of company law and included within the trustees' annual report, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report, included within the trustees' annual report, has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In 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 Directors' Report included within 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, the Charities and Trustees Investment (Scotland) Act 2005 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 in preparing the Directors' Report included within the Report of the Trustees and from the requirement to prepare a Strategic Report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, 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.

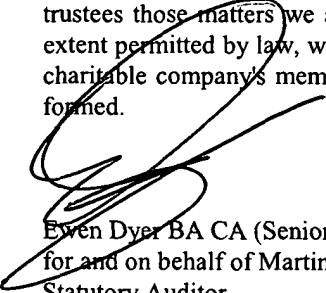
Our responsibilities for the audit of the financial statements

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 BA CA (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

30 June 2020

THE SCOTTISH DRUGS FORUM

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2020

		Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
	Notes				
INCOME FROM					
Grants and subscriptions	2	288,440	-	288,440	288,440
Charitable activities	4				
Quality Development Programme		-	268,200	268,200	286,724
Hepatitis Scotland		-	176,334	176,334	185,498
Other national services		-	1,094,889	1,094,889	985,087
Addiction Worker's Training Programme		-	420,482	420,482	355,960
User involvement & peer research		-	104,170	104,170	126,350
Other projects		-	115,171	115,171	17,196
Conferences & seminars		21,820	-	21,820	41,340
Consultancy, training fees & other income		62,320	-	62,320	29,390
Investment income	3	4,841	-	4,841	4,181
Total		377,421	2,179,246	2,556,667	2,320,166
EXPENDITURE ON					
Charitable activities	5				
Administrative costs		41,572	277,613	319,185	198,207
Staff costs		268,640	1,479,796	1,748,436	1,522,508
Project costs	7	8,842	371,855	380,697	461,172
Total		319,054	2,129,264	2,448,318	2,181,887
NET INCOME		58,367	49,982	108,349	138,279
Transfers between funds	18	(26,751)	26,751	-	-
Net movement in funds		31,616	76,733	108,349	138,279
RECONCILIATION OF FUNDS					
Total funds brought forward		1,098,842	460,984	1,559,826	1,421,547
TOTAL FUNDS CARRIED FORWARD		1,130,458	537,717	1,668,175	1,559,826

The notes form part of these financial statements

THE SCOTTISH DRUGS FORUM (REGISTERED NUMBER: SC106295)

**BALANCE SHEET
AT 31 MARCH 2020**

	Notes	2020 £	2019 £
FIXED ASSETS			
Tangible assets	12	24,335	30,217
CURRENT ASSETS			
Stocks	13	50	50
Debtors	14	171,262	98,737
Cash at bank and in hand		1,605,617	1,524,869
		<u>1,776,929</u>	<u>1,623,656</u>
CREDITORS			
Amounts falling due within one year	15	(133,089)	(94,047)
NET CURRENT ASSETS		<u>1,643,840</u>	<u>1,529,609</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,668,175</u>	<u>1,559,826</u>
NET ASSETS		<u>1,668,175</u>	<u>1,559,826</u>
FUNDS	18		
Unrestricted funds:			
General fund		623,513	590,867
Redundancy provision		173,781	179,448
Fixed asset fund		24,335	30,217
Long term absence reserve		29,576	47,613
Training reserve		42,629	28,839
Accommodation development		33,397	33,397
Programme development		126,677	82,677
Future commitments fund		46,550	53,120
BBV Research		-	22,664
Contact Management		30,000	30,000
		<u>1,130,458</u>	<u>1,098,842</u>
Restricted funds		<u>537,717</u>	<u>460,984</u>
TOTAL FUNDS		<u>1,668,175</u>	<u>1,559,826</u>

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees on 30 June 2020 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 2020**

	Notes	2020 £	2019 £
Cash flows from operating activities:			
Cash generated from operations	1	<u>89,625</u>	<u>226,347</u>
Net cash provided by (used in) operating activities		<u>89,625</u>	<u>226,347</u>
Cash flows from investing activities:			
Purchase of property plant and equipment		(13,718)	(31,361)
Interest received		<u>4,841</u>	<u>4,181</u>
Net cash provided by (used in) investing activities		<u>(8,877)</u>	<u>(27,180)</u>
Change in cash and cash equivalents in the reporting period		<u>80,748</u>	<u>199,167</u>
Cash and cash equivalents at the beginning of the reporting period		<u>1,524,869</u>	<u>1,325,702</u>
Cash and cash equivalents at the end of the reporting period		<u><u>1,605,617</u></u>	<u><u>1,524,869</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 2020**

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

	2020	2019
	£	£
Net income for the reporting period (as per the statement of financial activities)	108,349	138,279
Adjustments for:		
Depreciation charges	19,600	21,085
Interest received	(4,841)	(4,181)
(Increase)/decrease in debtors	(72,525)	53,397
Increase in creditors	39,042	17,767
Net cash provided by (used in) operating activities	89,625	226,347

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/19	Cash flow	At 31/3/20
	£	£	£
Net cash			
Cash at bank and in hand	1,524,869	80,748	1,605,617
Total	1,524,869	80,748	1,605,617

THE SCOTTISH DRUGS FORUM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020

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 2 October 2019)', 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

Due to the ongoing Coronavirus pandemic, the Trustees and Key Management Personnel have assessed the potential future of Scottish Drugs Forum and whether it can continue as a going concern. The budget for 2020/21 has been prepared on a worst-case scenario basis and includes all approved funding in place for next year.

After assessing all potential impacts and future commitments, the Trustees have a reasonable expectation that the charity has adequate resources and reserves to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements despite the uncertainty caused by the ongoing pandemic.

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.

Judgements

The company considers on an annual basis the judgements that are made by management when applying its significant accounting policies that would have the most significant effect on amounts that are recognised in the financial statements. The Trustees consider there are no such significant judgements.

Provisions

Provisions are recognised when the company has a legal or constructive obligation at the reporting date as a result of a past event, it is probable that the company will be required to settle the obligation and the amount of the obligation can be reliably estimated. Provisions are recognised at the best estimate of the amount required to settle the obligation at the reporting date.

Information and key sources of estimation uncertainty

In the application of the company's accounting policies, the Trustees are required to make 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.

The company does not have any key assumptions concerning the future, or other key sources of estimation uncertainty in the reporting year that may have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

THE SCOTTISH DRUGS FORUM

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MARCH 2020

1. ACCOUNTING POLICIES - continued

Income

Income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Income from government or other grants, whether 'capital' or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be reliably measured and is not deferred.

Income received in advance of the provision of specific service is deferred until the criteria for income recognition are met.

Other revenue streams such as training or room hire are recognised when the charity has carried out the service and have invoiced the appropriate entity. In the event that a service is subject to conditions that require a level of performance before the charity is entitled to funds, the income is deferred and not recognised until either those conditions are fully met or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

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.

Tangible fixed assets

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

Leasehold improvements	- 12.5% on cost
Fixtures, fittings and equipment	- 33.3% on cost, 25% on cost and 10% on cost

Tangible fixed assets are included at cost less accumulated depreciation and impairment losses.

The capitalisation policy is that assets purchased for under £250 are not capitalised.

Impairment of non-financial assets

At each reporting date non-financial assets not carried at fair value, like plant, property and equipment, are reviewed to determine whether there is an indication that an asset may be impaired. If there is an indication of possible impairment, the recoverable amount which is the higher of value in use and the fair value less cost to sell, is estimated and compared with the carrying amount. If the recoverable amount is lower, the carrying amount of the asset is reduced to its recoverable amount and an impairment loss is recognised immediately in profit and loss.

THE SCOTTISH DRUGS FORUM

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MARCH 2020

1. ACCOUNTING POLICIES - continued

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.

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.

Financial instruments

The charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable.

Debt instruments that are payable or receivable within one year, typically trade debtors and trade creditors, are measured, initially and subsequently, at the undiscounted amount of cash or other consideration expected to be paid or received.

Financial assets measured at cost and amortised cost are assessed at the end of each reporting period for evidence of impairment and if found, an impairment loss is recognised in profit or loss.

Financial liabilities are derecognised when the liability is extinguished, that is when the contractual obligation is discharged, cancelled or expires.

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.

Leasing commitments

Rentals payable under operating leases are charged to the Statement of Financial Activities as they are incurred over the term of the lease.

2. GRANTS AND SUBSCRIPTIONS

	2020	2019
	£	£
Grants	<u>288,440</u>	<u>288,440</u>

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

	2020	2019
	£	£
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>

THE SCOTTISH DRUGS FORUM

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MARCH 2020

3. INVESTMENT INCOME

	2020	2019
	£	£
Bank interest receivable	<u>4,841</u>	<u>4,181</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	2020	2019
	£	£
National services:		
Quality Development Programme	268,200	286,724
Hepatitis Scotland	173,334	185,498
Other national services	886,422	985,087
Operations projects:		
Addiction Worker's Training Programme	420,482	355,960
User involvement & peer research	219,341	126,350
Other projects	207,339	17,196
Conferences & seminars	21,820	41,430
Consultancy, training fees & other income	66,448	29,390
	<u>2,263,386</u>	<u>2,027,545</u>

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

	2020	2019
	£	£
Scottish Government - Naloxone/ critical incidents training	136,745	135,774
Scottish Government - Sexual Health	188,805	187,686
East Dunbartonshire Council - user involvement	14,250	12,000
East Ayrshire ADP - User involvement & peer to peer recovery	110,909	113,094
Scottish Government - Hepatitis Scotland	173,334	168,367
Scottish Government - Quality development	80,000	80,000
Big Lottery - Quality development	268,200	206,724
Scottish Government - Emergency plan	65,000	65,000
Glasgow City Council - AWTP West	97,865	127,890
Big Lottery - Addiction workers training project	420,482	100,000
NHS Fife - User involvement	40,000	140,000
Scottish Government - Workforce Development Project	313,734	313,733
Addaction - Drink wise, age well	88,381	80,278
Scottish Government - Training Development	-	12,723
Argyll & Bute	17,306	17,196
Inverclyde	-	10,000
Other grants	160,107	157,917
	<u>2,175,118</u>	<u>1,928,382</u>

THE SCOTTISH DRUGS FORUM

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2020**

5. CHARITABLE ACTIVITIES COSTS

	Direct costs	Support costs (See note 6)	Totals
	£	£	£
Administrative costs	100,447	218,738	319,185
Staff costs	1,736,676	11,760	1,748,436
	<u>1,837,123</u>	<u>230,498</u>	<u>2,067,621</u>

6. SUPPORT COSTS

	Management and head office costs	Finance	Other	Governance costs	Totals
	£	£	£	£	£
Administrative costs	196,067	101	7,050	15,520	218,738
Staff costs	1,376	-	-	10,384	11,760
	<u>197,443</u>	<u>101</u>	<u>7,050</u>	<u>25,904</u>	<u>230,498</u>

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

Management and head office costs

	Administrative costs	Staff costs	2020 Total activities	2019 Total activities
	£	£	£	£
Rent and rates	48,526	-	48,526	49,659
Postage and telephone	22,822	-	22,822	19,885
Property services	54,544	-	54,544	42,750
Office supplies	20,800	-	20,800	24,253
Office equipment costs	28,439	-	28,439	19,519
Professional fees	2,316	-	2,316	534
Staff recruitment	-	1,376	1,376	5,371
Depreciation of property, plant and equipment	18,620	-	18,620	20,031
	<u>196,067</u>	<u>1,376</u>	<u>197,443</u>	<u>182,002</u>

THE SCOTTISH DRUGS FORUM

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2020**

6. SUPPORT COSTS - continued

Governance costs

	Administrative costs	Staff costs	2020 Total activities	2019 Total activities
	£	£	£	£
Auditors' remuneration	5,200	-	5,200	4,800
Rent and rates	2,554	-	2,554	2,614
Property services	2,871	-	2,871	2,250
Staff recruitment	-	72	72	283
Postage and telephone	1,201	-	1,201	1,047
Office supplies and equipment	2,592	-	2,592	2,307
Professional fees	122	-	122	28
Depreciation of property, plant and equipment	980	-	980	1,054
Wages	-	10,312	10,312	8,581
	<u>15,520</u>	<u>10,384</u>	<u>25,904</u>	<u>22,964</u>

7. PROJECT COSTS

	2020 £	2019 £
Travel and subsistence	76,679	61,724
Staff training and development	4,252	10,158
Conferences and seminars	15,498	32,694
Publications, printing and subscriptions	1,487	1,259
National services project costs	80,574	47,845
Operations services project costs	196,738	304,869
Other project costs	5,469	2,623
	<u>380,697</u>	<u>461,172</u>

8. NET INCOME/(EXPENDITURE)

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

	2020 £	2019 £
Auditors' remuneration	5,200	4,800
Depreciation - owned assets	19,600	21,085
Other operating leases	51,080	52,273

THE SCOTTISH DRUGS FORUM

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MARCH 2020

9. TRUSTEES' REMUNERATION AND BENEFITS

	2020	2019
	£	£
Trustees' bonuses	-	58

During the year, no Trustees were paid any remuneration or received any benefits (2019 : £58 recognition of service gift).

Trustees' expenses

During the year, a Trustee of the Board received reimbursement of expenses of £381 (2019: £nil).

The Board of Trustees also benefited from paid catering and refreshments for Board meetings at a cost of £240 (2019: £109).

10. STAFF COSTS

	2020	2019
	£	£
Wages and salaries	1,605,466	1,300,000
Social security costs	150,401	136,773
Other pension costs	91,568	84,398
	<u>1,847,435</u>	<u>1,521,171</u>

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

	2020	2019
Management	8	8
Project/development	31	31
Administrative support	5	5
Trainees	14	14
	<u>58</u>	<u>58</u>

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

	2020	2019
£60,001 - £70,000	1	1

During the year, total remuneration of £135,050 (2019 - £132,255) 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	-	286,724	286,724
Hepatitis Scotland	-	185,498	185,498
Other national services	-	985,087	985,087
Addiction Worker's Training Programme	-	355,960	355,960
Carried forward	-	1,813,269	1,813,269

THE SCOTTISH DRUGS FORUM

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2020**

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Charitable activities			
Brought forward	-	1,813,269	1,813,269
User involvement & peer research	-	126,350	126,350
Other projects	-	17,196	17,196
Conferences & seminars	41,340	-	41,340
Consultancy, training fees & other income	29,390	-	29,390
Investment income	4,181	-	4,181
Total	363,351	1,956,815	2,320,166
 EXPENDITURE ON			
Charitable activities			
Administrative costs	21,492	176,715	198,207
Staff costs	271,572	1,250,936	1,522,508
Project costs	38,452	422,720	461,172
Total	331,516	1,850,371	2,181,887
 NET INCOME	31,835	106,444	138,279
 Transfers between funds	83,454	(83,454)	-
 Net movement in funds	115,289	22,990	138,279
 RECONCILIATION OF FUNDS			
Total funds brought forward	983,553	437,994	1,421,547
 TOTAL FUNDS CARRIED FORWARD	1,098,842	460,984	1,559,826

THE SCOTTISH DRUGS FORUM

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2020**

12. TANGIBLE FIXED ASSETS

	Leasehold improvements £	Fixtures, fittings and equipment £	Totals £
COST			
At 1 April 2019	80,649	115,128	195,777
Additions	-	13,718	13,718
Disposals	-	(13,795)	(13,795)
At 31 March 2020	80,649	115,051	195,700
DEPRECIATION			
At 1 April 2019	80,649	84,911	165,560
Charge for year	-	19,600	19,600
Eliminated on disposal	-	(13,795)	(13,795)
At 31 March 2020	80,649	90,716	171,365
NET BOOK VALUE			
At 31 March 2020	-	24,335	24,335
At 31 March 2019	-	30,217	30,217

13. STOCKS

	2020 £	2019 £
Stocks	50	50

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Trade debtors	135,031	68,928
Prepayments and accrued income	36,231	29,809
	171,262	98,737

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Trade creditors	11,279	15,409
Social security and other taxes	77,788	46,639
Other creditors	15,177	9,572
Funds held for ERIT	5,678	5,678
Accruals and deferred income	23,167	16,749
	133,089	94,047

Funds of £5,678 (2019 - £5,678) are held on behalf of the Federation of European Professional Associations Working in the Field of Drug Abuse (ERIT).

THE SCOTTISH DRUGS FORUM

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2020**

16. LEASING AGREEMENTS

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

	2020	2019
	£	£
Within one year	15,317	46,656
Between one and five years	149,072	-
In more than five years	186,340	-
	<u>350,729</u>	<u>46,656</u>

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
Fixed assets	24,335	-	24,335	30,217
Current assets	1,239,212	537,717	1,776,929	1,623,656
Current liabilities	(133,089)	-	(133,089)	(94,047)
	<u>1,130,458</u>	<u>537,717</u>	<u>1,668,175</u>	<u>1,559,826</u>

THE SCOTTISH DRUGS FORUM

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2020

18. MOVEMENT IN FUNDS

	At 1/4/19 £	Net movement in funds £	Transfers between funds £	At 31/3/20 £
Unrestricted funds				
General fund	590,867	61,564	(28,918)	623,513
Redundancy provision	179,448	-	(5,667)	173,781
Fixed asset fund	30,217	(19,600)	13,718	24,335
Long term absence reserve	47,613	(18,037)	-	29,576
Training reserve	28,839	13,790	-	42,629
Accommodation development	33,397	-	-	33,397
Programme development	82,677	-	44,000	126,677
Future commitments fund	53,120	20,650	(27,220)	46,550
BBV Research	22,664	-	(22,664)	-
Contact Management	30,000	-	-	30,000
	1,098,842	58,367	(26,751)	1,130,458
Restricted funds				
Quality development	146,624	(62,197)	29,046	113,473
Hepatitis Scotland	36,804	(5,178)	(11,814)	19,812
Naloxone	3,546	2,026	(2,101)	3,471
Sexual health	-	(5,723)	5,723	-
AWTP	64,104	6,235	69,133	139,472
AWTP Edinburgh	64,090	-	(64,090)	-
East Dunbartonshire UI	190	(775)	585	-
East Ayrshire UI	18,657	(16,224)	2,928	5,361
BBV Research	14,000	(30,232)	22,664	6,432
Contact management	4,000	-	-	4,000
Emergency plan	10,167	(4,357)	(3,000)	2,810
Fife UI	26,898	6,849	-	33,747
Workforce development	-	19,558	(19,558)	-
NIHR research	439	6,836	-	7,275
Drink wise age well	5,108	(6,510)	1,402	-
AWTP development	(625)	-	625	-
Alcohol & Drug Education	25,117	4,027	(10,406)	18,738
EPIToPe	(8,673)	(1,359)	-	(10,032)
Argyll & Bute	19,833	10,612	-	30,445
Youth Policy	2,548	(2,548)	-	-
Specific Pops?	-	(14,114)	14,114	-
Inverclyde	8,500	-	(8,500)	-
E.A.E.R.	8,747	260	-	9,007
Aberdeenshire - research	6,941	708	-	7,649
City Centre Group	3,969	(1,151)	-	2,818
OST Guidance	-	2,500	-	2,500
North Lanarkshire	-	97,817	-	97,817
OST (IMT)	-	399	-	399
GP/HCV	-	(17)	-	(17)
Oral	-	8,602	-	8,602
Stimulants	-	15,584	-	15,584
Maternity	-	18,354	-	18,354
	460,984	49,982	26,751	537,717
TOTAL FUNDS	1,559,826	108,349	-	1,668,175

THE SCOTTISH DRUGS FORUM

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2020**

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	356,771	(295,207)	61,564
Future commitments fund	20,650	-	20,650
Fixed asset fund	-	(19,600)	(19,600)
Long term absence reserve	-	(18,037)	(18,037)
Training reserve	-	13,790	13,790
	<u>377,421</u>	<u>(319,054)</u>	<u>58,367</u>
Restricted funds			
Quality development	268,200	(330,397)	(62,197)
Hepatitis Scotland	176,334	(181,512)	(5,178)
Naloxone	136,745	(134,719)	2,026
Sexual health	60,388	(66,111)	(5,723)
AWTP	420,482	(414,247)	6,235
East Dunbartonshire UI	14,250	(15,025)	(775)
East Ayrshire UI	49,920	(66,144)	(16,224)
Emergency plan	65,000	(69,357)	(4,357)
Fife UI	40,000	(33,151)	6,849
Workforce development	313,734	(294,176)	19,558
NIHR research	20,838	(14,002)	6,836
Drink wise age well	88,381	(94,891)	(6,510)
Alcohol & Drug Education	80,000	(75,973)	4,027
EPIToPe	29,016	(30,375)	(1,359)
Argyll & Bute	17,306	(6,694)	10,612
Youth Policy	3,757	(6,305)	(2,548)
Specific Pops?	65,000	(79,114)	(14,114)
People who Inject	60,417	(60,417)	-
E.A.E.R.	60,989	(60,729)	260
Aberdeenshire - research	7,307	(6,599)	708
City Centre Group	300	(1,451)	(1,151)
OST Guidance	10,000	(7,500)	2,500
North Lanarkshire	97,865	(48)	97,817
OST (IMT)	9,560	(9,161)	399
Oral	15,223	(6,621)	8,602
Stimulants	34,807	(19,223)	15,584
Maternity	33,427	(15,073)	18,354
BBV Research	-	(30,232)	(30,232)
GP/HCV	-	(17)	(17)
	<u>2,179,246</u>	<u>(2,129,264)</u>	<u>49,982</u>
TOTAL FUNDS	<u><u>2,556,667</u></u>	<u><u>(2,448,318)</u></u>	<u><u>108,349</u></u>

THE SCOTTISH DRUGS FORUM

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2020

18. MOVEMENT IN FUNDS - continued

Comparatives for 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	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
BBV 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)	-
NIHR 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>

THE SCOTTISH DRUGS FORUM

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2020**

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	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)
	363,351	(331,516)	31,835
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	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
NIHR 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)
	1,956,815	(1,850,371)	106,444
TOTAL FUNDS	2,320,166	(2,181,887)	138,279

THE SCOTTISH DRUGS FORUM

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MARCH 2020

18. MOVEMENT IN FUNDS - continued

General fund

This 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.

Restricted funds:

Quality development

These funds are targeted towards improving the quality of service provision for Drug Users in Scotland.

Hepatitis Scotland

This fund continues the work of Hepatitis Scotland through strategic development and information sharing.

Death Prevention/Naloxone

These funds take on a wider remit than our Naloxone programme which preceded it, in working to reduce drugs deaths in Scotland.

Sexual Health

This fund aims to reduce bloodborne virus infections and other sexually transmitted infections by raising awareness, identifying treatment and information needs and by reducing stigma within the support workforce.

AWTP

This fund helps provide employment opportunities and supported work experience for those with a history of alcohol and/or drug use.

AWTP Edinburgh

This fund has been merged with the Glasgow fund as the projects are ran as one programme now.

East Dunbartonshire UI

These funds are being use in working on a programme of Peer support and Research with the local Alcohol and Drug Partnership.

East Ayrshire UI

These funds are being use in working on a programme of Peer support and Research with the local Alcohol and Drug Partnership.

THE SCOTTISH DRUGS FORUM

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MARCH 2020

18. MOVEMENT IN FUNDS - continued

BBV Research

These funds are being used on a short term research project.

Contact Management

These funds are set aside to contribute to the development of a new Contact Management system within SDF.

Emergency plan

This fund is used to run various training sessions and e-learning support.

Fife UI

These funds are being use in working on a programme of Peer support and Research with the local Alcohol and Drug Partnership.

Workforce Development

These funds are being used to focus on developing the knowledge and skill sets of people working in the drugs field.

NIHR Research

These funds are being used to focus on developing the knowledge and skill sets of people working in the drugs field specifically around New Psychoactive Substances.

Drink Wise, Age Well

These funds are being used for an Education Programme focusing on alcohol use in people over 65.

AWTP development

These funds are used to expand the reach and benefit of our AWTP programme.

Alcohol & Drug Education

These funds are used in a Glasgow based education programme focusing on drugs and alcohol.

EPIToPE

These funds are being used in a 5 year Research programme.

Argyll & Bute

These funds are being use in working on a programme of Peer support and Research with the local Alcohol and Drug Partnership.

Youth Policy

These funds are used for writing new policy guidelines for Glasgow City Council.

Specific Pops

These funds are used as part of the Sexual Health and BBV programme.

Inverclyde

These funds are used in Employability support targeted in the local area.

E.A.E.R

These funds are used for a European employability partnership funded by the European Union.

Aberdeenshire - Research

These funds are being used on a short term research project.

City Centre Group

These funds are used for engaging with hard to reach drug using populations in the centre of Glasgow.

OST Guidance

These funds are used for writing up of guidance for Glasgow City Council.

THE SCOTTISH DRUGS FORUM

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MARCH 2020

18. MOVEMENT IN FUNDS - continued

North Lanarkshire

These funds are being use in working on a programme of Peer support and Research with the local Alcohol and Drug Partnership.

OST (IMT)

These funds are being used on a short term research project.

GP/HCV

These funds are being used on a short term research project.

Oral

These funds are being used on a short term research project.

Stimulants

These funds are being used on a short term research project.

Maternity

These funds are being used on a short term research project.

Transfers between funds

During the financial year, there were a number of transfers between funds including transfers to and from restricted funding. These transfers represent conference support for various projects, e-learning support and transfers to complete projects whereby there is unspent monies from the same funder that can be utilised through another project.

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 £91,568 (2019 - £84,398). At the year end, there was an outstanding amount due of £10,021 (2019 - £2,240).

20. RELATED PARTY DISCLOSURES

During the year, payments to Trustees of the Board amounted to £621 (2019 : £167).

There are no other related parties for the year ended 31 March 2020 (2019: none).

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.