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THE SCOTTISH DRUGS FORUM
AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021



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FOR THE YEAR ENDED 31 MARCH 2021**

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THE SCOTTISH DRUGS FORUM

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

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 2021. 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.

Summary

Key highlights over the last year have been:

Overview of work

- Developed COVID 19 Guidance in consultation with key partners
- Delivered 18 COVID 19 webinars that were attended by over 2500 people and watched after on our YouTube channel by 10,000 people
- Delivered 2 webinars on Benzodiazepines in partnership with the Drug Death Task Force these were attended by nearly 1000 people and watched after on our YouTube channel by 3,300 people
- Delivered launch webinar for the draft Medication Assisted Treatment standards. Attended by over 400 people and watched over 1000 times on our YouTube channel
- 6 podcasts delivered
- 200 plus media requests dealt with
- MSP briefing produced on drug deaths
- Delivered 31 stakeholder workshops to consult on the MAT Standards 1-5 and provided an extensive report to PHS
- Supported the development and consultation on Injecting Equipment Provision Guidelines
- Developed wound care guidelines which are to be consulted on shortly
- Delivered 2 webinars in relation to International Overdose Awareness Day. In total over 250 people attended these events and a further 429 have viewed the event afterwards on our YouTube channel
- Delivered 130 days of virtual training as part of core Work Force Development
- 24 training days delivered to services for vulnerable young people
- European employability programme completed
- 42 peer researchers with lived and living experience worked as volunteers for SDF on a range of peer research projects
- Covid study - over 80 people interviewed
- Undertook a survey of 80 people recently going onto OST as part of the work to develop a baseline of views re MAT standards
- 10 other peer projects delivered
- This year saw the development of 6 new e-learning packages, they include the following topics;
 - Motivational Interviewing in Brief Conversations; How are your sites?; Contraception Information; HIV; Benzodiazepines and Hepatitis B. 3,500 people registered for new courses and 8,000 for existing ones.

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In more detail the work involved the following:

Workforce Development

With Covid impacting on the face-to-face delivery of training, we developed a blended learning approach to ensure training delivery took place. This included the use of e-learning as a prerequisite, pre course activities, development of interactive resources and interactions suitable for the Teams platform. Reviewing and developing the training exercises to suit the platform and to maintain engagement and interaction of the participants. Course timings also had to be adapted to suit the new delivery model.

A total of 130 days training have been delivered, with over 1,500 people attending from all ADP areas. Moving to the Teams platform for delivery changed the booking process, moving us to a centralised model of booking. This enabled participants from all ADP areas to book directly with SDF and attend any of courses available. The option of ADPs having training dedicated and delivered to staff from their own area was still an available option with this only taken up by a couple of ADPs. One of the many positive aspects to the change of delivery saw a wider more diverse group of professionals being able to join the sessions, who cannot afford the time to attend face to face sessions. This included hospital consultants, lawyers, GPs, teachers, home care staff, nurses etc, adding another perspective to the conversations and experiences of the participants and trainers. This centralised approach enabled participants to learn and share experiences from across the country.

SDF have been working with the NHS GGC Prison Health Improvement Lead on developing and running focus groups that would inform on an enhanced drug awareness package.

A total of 84 people from SPS have attended the core training that has been delivered over the virtual platform. SPS had to book rooms external to the prison setting in order to access the training through Teams due to their IT security permissions.

This year saw the development of 6 new packages. They include the following topics:-

- Motivational Interviewing in Brief Conversations (released 01/04/20) / Number reg on course: 1618
- How are your sites? (released 15/06/20) / Number reg on course: 625
- Contraception Information for people who use drugs (released 29/09/20) / Number reg on course: 338
- HIV: Preventable and Treatable (released 01/12/20) / Number reg on course: 345
- What's happening on the streets with benzos? (released 09/02/21) / Number reg on course: 577
- Hepatitis B in Scotland (released 30/03/21) / Number reg on course: 23
- In addition, nearly 8000 people registered for our existing courses

User Involvement/Volunteering

To date we have 42 active volunteers working on various projects in areas across Scotland.

We also have a further 6 people in the recruitment process. The age range of our volunteers is 20 - 61.

RCGP was very impressed by a group of living experience volunteers who took part in their annual training session with 75 plus GPs. We facilitated a 1-hour training session covering topics, Start of Drug Use, Engaging with Services and Challenges, stigma and barriers to being prescribed MAT.

Living experience volunteers also took part in a facilitated session with the new Drug Policy Minister. This was received well by the Minister and our volunteers covered a range of subjects from past drug use, prescribed MAT and challenges of being a parent with substance misuse problems. This session was later quoted by the Minister during the drug death debate in Holyrood as being very informative and beneficial.

Facilitated discussion with Drug Policy Minister

COVID 19 evaluation - has been developed with University of Glasgow and is currently collecting data in areas across Scotland. To date we have engaged with over 80 participants and provided rapid reports to 4 ADP areas. A presentation was also made to Scottish Parliament's Cross-Party Group on Drugs and Alcohol.

Volunteers, SDF and various stakeholders have developed a baseline survey focusing on MAT. This survey was developed in consultation with the MAT Operations Sub-Group.

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14 volunteers have been trained to carry-out the MAT evaluation across 6 health boards in Scotland. 80 community interviews have been carried out with 16 additional interviews in Perth Prison.

As a result of COVID-19 and imposed restrictions, the User Involvement Team had to re-design (at pace) how they would continue to meaningfully engage with volunteers as well as how to ethically continue to facilitate data collection for the various peer research and evaluation activity. We have successfully been able to continue to engage the majority of our volunteers over this period.

As a result of digital working, all volunteers have been involved in research activity Scotland wide. This has allowed volunteers to gain experience in other areas and with other projects and has further improved their knowledge and skills. As such the volunteers have been involved in the following activities over the past 12 months:

GP HCV study - reviewing of topic guides, undertaking training with Napier University research leads and will undertake data collection for this study at the end of October. Volunteers have now completed the 10 interviews required for this work and results will be reported by Napier University.

Hepatitis C treatment research - Continuing data collection during this period. Tayside volunteers also support the development of guidelines to support meaningful engagement of people with lived experience on academic project boards and steering groups. This work has now been completed, volunteers still remain involved in steering group meetings and the project management team are looking to have the project extended due to Covid. Our User Involvement Development Officers will only be involved in linking the volunteers in with the project management team as part of their attendance at steering committee meetings.

Oral Health - The Corra Oral Health project has been paused since lock down due to this dental service being suspended at this time. 10 interviews are being conducted on the finished 3 comic books. A report will then be submitted to Corra Foundation by the end of April.

In East Ayrshire a new group of 7 volunteers were recruited to add to additional volunteers. The group have received a range of core training from SDF staff. The group helped design and develop an evaluation on Stigma as part of the funded project. This had now been completed with 56 people being interviewed.

Addiction Worker Training Programme

SDF started the recruitment process for new trainees in January 2020 however due to COVID the programme was delayed. A blended approach to the programme was developed with online and face to face options for training, qualification, and placement attendance.

The team have developed a programme for the next cohort of trainees that is adaptable to the increase or decrease of lockdown measures.

Trainees of the 20/21 cohort commenced in November. There are 18 trainees starting in November from across Scotland. 1 x North Lanarkshire, 2 x Fife, 2 x East Ayrshire, 3 x Highland, 8 x Glasgow, 2 x East Dunbartonshire

In addition, we recruited 4 trainees from Dumfries and Galloway, and they commenced their supported employment in February 2020. Despite placements either closing, operating remotely or with a skeleton staff, trainees have been engaging with their placements from home in the following ways: weekly team meetings and having a weekly phone call with their mentor, continued engaging with case load by facilitating a weekly telephone meeting with the service users and covering other caseloads for staff on leave. All four of the D&G trainees have successfully completed AWTP and 3 have moved into employment within social care.

We have commenced recruitment for the 2021/22 cohort and are hopeful of having 20 plus places.

The European Employability project has come to a successful conclusion, which has highlighted the importance of partnership work across Europe in an attempt to increase the employability support given to people with a history of drug and alcohol problems facing barriers to employment. The EAER project, in partnership with our European partners, hosted an online Blended Mobility event consisting of 4 online workshops about employability skills and resources. The event was well attended, with participants from across Europe in attendance.

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OBJECTIVES AND ACTIVITIES

Naloxone and Drug Related Deaths

Staying Alive development days were significantly redesigned to meet the needs of an online platform and have been offered to 100% of ADPs, including the 6 who took part at the start of 2020. Virtual sessions have been held with a further 4 ADPs with 2 more booked in so far for 2021.

All ADPs were contacted to offer SDF attendance and support at DRD prevention groups. There was a significant response where these meetings exist and membership on a further 5 groups agreed.

Attendance at multiple local DRD prevention groups in 7 health board areas and monthly observation of Drug Deaths Taskforce.

- The Staying Alive training course has been moved to an online platform.
- Support provided to SAS to develop naloxone supply and produce training materials.
- Support and advice offered in relation to proposals for posts within SAS to focus on DRD prevention.

SDF utilised the additional SG Covid Naloxone funding to provide 500 intranasal naloxone kits for SPS to develop new ways of working (providing these kits to people the evening before release in their cells) in line with the early release programme. 7/9 health board areas with prisons agreed to adopt this test of change. SDF has attempted to evaluate but gathering information from the prisons has been problematic.

- Chaired a webinar focussing on prisons during Covid.
- Training of prison officers has been put on hold due to Covid
- Membership on the Drug and Alcohol Strategic Steering Group has been established.
- Meetings held with HIS prison inspection team to discuss future role of clinical partners. No access to prisons for partners during Covid.
- Involved in the redesign of training programmes for Police re overdose prevention and naloxone and its subsequent delivery.
- Training has been provided to over 200 officers in Falkirk and Glasgow to date.
- Hosted two online events to mark OD20, focussing on the involvement of people who use drugs and other activism, which were positively received.
- Delivered presentations at a Liverpool DRD event and a Correlation Network naloxone event
- Meetings with ACMD to update UK position on naloxone distribution.
- Meetings with Kings College London to take part in an international study on naloxone, commencing 2021
- Membership on a UK wide Safer Injection Facility Working Group, facilitated by Drugs Science.
- All training was moved to an online platform and additional resources produced to support services.
- 23 x Training for Trainers sessions have been delivered to date attracting 362 participants.
- E-learning resource was updated to include intranasal naloxone and has been promoted widely, resulting in 3,232 people joining the course and 2,632 completing the course in the last 12 months
- Supported the introduction of a statement of prosecution policy from the Lord Advocate for the duration of Covid and SDF was granted £26k from SG for naloxone kits to support new routes of distribution.
- Approached SFAD to discuss the opportunity for them to deliver a national postal naloxone service which they have introduced, supported by SDF including funds for naloxone kits. This funding was offered to all Health Board Naloxone Leads and we provided kits to a number of services.
- A survey was sent out to all the non-drug treatment services regarding the change to provision which was collated and circulated to partners to evidence the need for this to become a permanent route of distribution. A consultation from UK Dept of Health and Social Care to follow.
- Naloxone window stickers designed and distributed across Scotland.
- Arranged a peer naloxone webinar event through ScoNN which was attended by 100 people.
- 4 x meetings of ScoNN held.

A proposal was submitted to the Drug Deaths Taskforce Innovation Fund to deliver coordinated and supported peer naloxone networks across Scotland. This was successful and has progressed significantly. SDF employed a Training and Development Officer in January 2021 to progress this work. Project Steering Groups are established in the 3 areas taking part in year one - We Are With You (Borders), Hillcrest Futures (Dundee) and the three prisons in Glasgow (HMP Barlinnie, HMP Low Moss and HMP Greenock). These groups have been meeting monthly since December. Equipment such as branded hoodies, PPE, backpacks and other items have been purchased.

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A peer research coordinator has been established within SDF and work is underway to develop the evaluation framework with support from Glasgow Caledonian University.

New / emerging trends and challenges (EG: IPED users / NPS)

- Attended four meetings of the Drug Research Network Steering Group during the period and a further meeting to co-ordinate bids to the DDTF Research Fund.
- Participated in all meetings of the Police Strategy Group, including sub-group
- SDF attended a meeting in Dublin of a group funded by the Open Society exploring opportunities to developing models of decriminalisation. Follow-up being considered.

Communications and Information

- Over 200 media enquiries. Given a quote or recorded appearance to over 60 and another 15 given background briefing only.
- 600-word piece in Herald.Pro-active media comment on the context of the DDTF's work emphasised the role of delivery stakeholders and the importance of the ongoing delivery and improvement of the services they already provide.
- E-newsletters produced
- 27 webinars delivered in reporting period.
- Delivered 18 Covid 19 webinars that were attended by over 2500 people and watched after on our YouTube channel by 10,000 people
- Delivered 2 webinars on Benzodiazepines in partnership with the Drug Death Task Force. These were attended by nearly 1000 people and watched after on our YouTube channel by 3,300 people
- Approximately 2/3 of attendees are based in Scotland and ¼ from rest of UK and 1 in 10 from elsewhere. The webinars therefore raise the profile of the activity in Scotland and form part of an international linkage in which Scotland's work is viewed as interesting and innovative.
- The recordings of SDF webinar series attracted over 15000 YouTube views to date. They remain a record and resource available on YouTube where they continue to attract an audience.
- 6 podcasts have been produced in this period
- Sprint to Marathon: delivering services under lockdown featured David Liddell discussing service development including those reported to the national group he chaired during the lockdown period. (29 minutes; 196 downloads)
- Harm reduction disruption with Sophie Given looked at innovations in harm reduction services including IEP that she was monitoring as part of the maintenance of the services database. (34 minutes; 218 downloads)
- Recognising burnout was a podcast supporting staff and others to recognise and respond to the mental health issues raised during the lockdown. This was part of SDF's work around Mental Health Week (30 minutes; 155 downloads)
- Has Covid 19 prompted real action on homelessness? featured Hugh Hill from Simon Community Scotland talking about innovation in responses to street homelessness under lockdown. (38 minutes; 180 downloads)
- Irn Bru and Mars Bars - researching drug related issues featured
- From Then To Now Heroin HIV and Harm Reduction in Scotland: with Dr Roy Robertson. This offered insight and reflection on the original HIV epidemic and described the development and future potential of harm reduction service provision. (58 minutes; 392 downloads)
- 23% rise to 7263 Twitter followers gained in period.
- There was an increased number of enquiries from people using services and their families regarding specific issues rather than general enquiries about getting help. Data from these enquiries helped prompt other Covid-related work. c. 290 enquiries in period
- New interface created for both the databases on IEP and Treatment and support services to ensure that the changes due to lockdown and other Covid restrictions could be updated
- SDF is supporting DDTF with live experience representation, a staff member having been appointed to the task force for this specific purpose.
- SDF has participated in two online events around stigma and media organised by Adfam
- SDF CEO presented at the Holyrood national conference and a Public Health Scotland seminar
- With partners at PHS, SDF consulted on the MAT Standards and their implementation. SDF designed, hosted, co-ordinated and produced evidence for the consultation on Standards 1-5
- SDF fed back on the Glasgow City Council consultation on the begging strategy after consultation with local stakeholders

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OBJECTIVES AND ACTIVITIES

- 3 virtual meetings were held including the AGM. Sessions on Covid 19, Residential rehabilitation and MAT Standards.
- Recordings of the MAT and Covid meetings are on our YouTube channel with over 400 views to date
- A range of additional work was delivered due to Covid 19. For example, SDF developed a key informants' group from across Scotland to map and support responses to service delivery as they adapted to the impacts of Covid 19. This group initially met fortnightly and continues to meet monthly. 15 meetings held.
- SDF produced a briefing (update on Scottish Drugs Policy) for all MSPs for the debate on Ministerial Statement: 20 January 2021
- SDF developed and published 'Moving beyond 'people first language' - A glossary of contested terms. This received an overwhelmingly positive response from stakeholders across Scotland and beyond.

Emergency Planning for outbreaks of infection

- Covid 19 has hugely impacted on the ability to carry out in person training of 35 sessions per year.
- 26 online virtual sessions have taken place as well as delivery of a range of support to individual staff and projects during the pandemic.
- Online training has been challenging for skills intensive courses. Most of the training sessions delivered were bespoke and adapted to the specific needs of the organisation's staff.
- Sessions covered included basic harm reduction; wound recognition and prevention; to more complex wound management by clinicians.
- Ongoing support is being provided to each organisation and all organisations now have representation at the SNEWF to increase communication between geographic areas.

To ameliorate the impact of cancellation of face-to-face training, emphasis was placed on completing and rolling out the advanced wound care e-learning. This was launched in early July, along with an accompanying very well attended webinar (approx. 500 people attended and viewed it). Within the Covid restrictions 690 have registered for the course by the end of March 2021.

As Covid 19 hit the UK and the subsequent lockdown occurred, work was initially focussed on creating frontline harm reduction resources. The project contributed to the response from Public Health Scotland to the pandemic specifically in terms of tracking and reporting changes to service delivery in IEP services. In doing this they were fully supported by the infrastructure offered by other SDF staff and external partners. This included input to a national guidance document, an IEP advice leaflet, a 'how to wash your works' video, and a wound care initiative. These projects were carried out in conjunction with colleagues from across the sector and with the input of key strategic partners such as the SHPN SHBBV Prevention leads, Health Protection Scotland/Public Health Scotland and researchers from Scotland and across the wider UK.

The wound care initiative reached services throughout Scotland, providing dressings and a simple advice leaflet for people accessing IEP services to help with self-care of wounds whilst ongoing disruption to health services. This was developed by the project but part funding for the resources was supplied by PHS. 40000 dressings and 15000 leaflets were distributed to IEP pharmacies in all mainland board areas. Initially the idea of providing wound care packs alongside information materials was not supported by PHS but after discussion they agreed this was an effective model and the feedback from this initiative has been excellent and re-supply of leaflets to some areas took place. This initiative required a large number of staff to coordinate distribution, design resources and act as a point of contact for queries as well as upskilling IEP leads on how the initiative would work. All health boards were reached with wide coverage (e.g., every IEP service within GGC received these packs).

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OBJECTIVES AND ACTIVITIES

Sexual Health BBV activity

Vulnerable Young people

As face-to-face training could not take place, we developed alternative lockdown resources to offer to participants who were already booked on courses. The United Nations Convention on the Rights of the Child underpins all our training. Basing our work on GIRFEC (Getting It Right for Every Child) and The Promise (for care-experienced young people) encourages a holistic and non-stigmatising understanding of a child's wellbeing.

To optimise screen time we have successfully delivered blended learning training sessions with creative resources to enable people to explore very emotive topics in the safest of environments available during lockdown. These resources have been informed by pre-planning sessions with staff ensuring they meet staff needs.

The online training includes:

- Sex and the law quiz
- S&RH and drugs resource
- Common drugs and harm reduction
- BBV information
- Tools for dealing with challenging situations
- Exercises on child sexual and criminal exploitation
- Discussions around support for young LGBTQI+ people
- Discussions around body image including IPED use among young people
- YP national statistics compendium
- YP lockdown feedback
- Emerging trends in S&RH and Drug use
- E learning on contraception
- STI online game

24 training sessions have been delivered to participants from throughout Scotland, from Shetland to Dumfries and Galloway. These participants are from a range of services working with VYP in schools, looked after and accommodated young people, young people leaving care, young LGBTQI+ people and young asylum seekers. Each participant leaves the training with resources around S&RH and drug use which they can use with vulnerable young people.

Specific Populations

SDF conducted a mixed methods research study with the target populations and frontline services and identified specific risks in terms of drug use and sexual health, treatment needs, information needs and what workers need to know in order to support these populations effectively.

The research was launched in September 2020 with a webinar: Understanding risk behaviours & harms for people involved in chemsex, transactional sex or IPED use.

SDF has disseminated the research findings through Alcohol and Drug Partnerships (ADPs), Sexual Health and BBV Managed Care Networks (SH BBV MCNs), NHS health boards, SDF membership networks and other appropriate forums.

In order to ensure that the workforce is fully trained and equipped to support the target populations in relation to good sexual and reproductive health, positive relationships, blood borne viruses and other sexually transmitted infections we have used knowledge and understanding from the research to develop appropriate virtual training courses covering the three populations.

Chemsex

Training has been developed and piloted and 20 training and development sessions have been delivered and have focussed on:

- Describing the context of chemsex in Scotland
- Exploring ways of engaging clients in discussing chemsex and harm reduction
- Identifying key strategies to reduce harm in those who participate in chemsex

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OBJECTIVES AND ACTIVITIES

Image and Performance Enhancing Drug Use

Use is growing among young males with the need to look good and the pressures of social media. This has been covered in the 24 sessions with staff working in young people's services.

Having attended training on IPED use, staff will:

- Understand the prevalence of IPED use in Scotland and the UK
- Understand some of the associated risks with IPED use as well as explaining parts of the body at risk
- Be able to explain the difference between bacteria and viruses and the risk factors associated with IPED use
- Be able to identify social and physiological risks relating to IPED use
- Understand what equipment is available within an IEP relating to IPED use
- Understand what factors make a good IEP service and IEP worker

Transactional Sex

The women interviewed in the research told of the importance of having sources of general advice and help; having continuity of staff as well as staff in services who will listen to women and follow through with any agreed actions.

The virtual training discusses developing trusting, non-judgemental, trauma aware relationships, with an understanding around the need to sell sex, as well being confident and knowledgeable about STIs, BBVs, contraception, condom use and smear tests.

Injecting Drug Users

Two of the many issues identified are difficulties in accessing injecting equipment and the need to promote regular HIV testing. In response, SDF has produced a video for service users on cleaning injecting equipment at home and a Glasgow HIV testing poster and postcards. Further information materials developed for both staff and service users include:

- HIV cards highlighting the need for HIV testing to be given out with all OST prescriptions. 27000 cards created for Glasgow, Inverclyde, Renfrewshire, and Lanarkshire - to be given out to all OST and IEP clients. 1250 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.

With increasing numbers of people who use drugs testing positive for HIV both within and outwith Glasgow, it is imperative to get the correct information about HIV/BBV testing, treatment and prevention to people who use drugs themselves as well as staff who support them. As face-to-face training could not take place, we have developed alternative lockdown resources to offer to workers in this field.

Virtual training has been developed for staff in order to support them in their work with people who inject drugs and to ensure they have the most up to date information on HIV and other BBVs around testing, treatment and prevention. Addressing stigma is embedded in all of this work.

This has included:

- 35 HIV briefings
- 14 HIV and Harm Reduction training
- HIV event in Lanarkshire which was attended by 84 people
- E-learning: HIV - Preventable and Treatable. This e-learning course increases workers understanding of HIV, how HIV is transmitted, HIV prevention and treatment. The course also outlines the ongoing HIV outbreak affecting people who inject drugs in Glasgow, and surrounding areas, since 2015.
- FAQs resource
- SDF Webinars:
 - Harm reduction, women, drug use and COVID-19
 - Interrupting Transmission: Drugs, HIV and COVID-19

REPORT OF THE TRUSTEES
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OBJECTIVES AND ACTIVITIES

Hepatitis Scotland

- Information based activity, such as e-Bulletins, webinars on particular subjects, developing resources and auditing external organisations information, such as NHS Inform, is based on assessed need and in the case of the webinar, has gained a much wider audience than usual. 9 bulletins were published.
- There will be a working group of the SHBBV and HCV Elimination Recovery Working Group who will be examining case-finding for HCV and consequently this overrides the opt out testing group. All current work will be forwarded to the new working group.
- Hepatitis Scotland have been highly involved in producing strategic and work practice materials related to the pandemic response.
- World Hepatitis Day activity is usually a wide-ranging response from most NHS health boards and key third sector organisations. This year Hepatitis Scotland solely delivered a digital innovative campaign that focussed on key messages related to new medications, using the personal stories of people who had been successfully treated. Video Views - 122,513 Engagements - 2367 Impressions - 738,701
- SHPN SHBBV strategic plans have a significant focus on researching the effects of lockdown service changes, bringing this learning into service planning. Our work with peer volunteer researchers during lockdown will contribute to this learning.
- As part of the Prevention Leads Co-Chair role, the Lead Officer led on the development of a proposal for the delivery of sterile "crack" pipes as part of harm reduction initiatives for people at high risk of harm who do not access current services. This has been submitted to Scottish Government so as to be submitted to the Lord Advocate.
- Hepatitis Scotland led on the consultation for the IEP guidelines and the near future publication as PHS were unable to assist the final stage of the guideline development process, due to pandemic related staff diversion.
- Wound care guidelines development is nearly complete.
- The Patient Involvement Officer has trained peer volunteers on digital/ telephonic surveys and has completed the data gathering for 40 interviews with people who have recently completed HCV treatment. The initial data based on Ayrshire and Lanarkshire services where peer support is available has encouraged us to sample a wider comparative demographic across Scotland in urban areas where support is not as easily accessible. It is hoped to be able to measure and compare outcomes for people who have been treated but with and without further support. This project has also sampled around 50 current drug users across 4-6 board areas who have still been injecting illicit drugs during the last 6 months. Questions include the amount of injecting equipment, how often it is being collected, what type of collection was used, where used equipment was disposed of, were there any problems or positives with the new way of collecting equipment, whether different methods of using drugs were used, was there any increase in needle sharing or needle reuse, wound care issues, OST, BBV testing and treatment. Recruitment has been through third sector services using contingency management.
- These two research pieces will be the basis for a focussed online conference, deferred to the start of May due to staff's personal circumstance, that will be delivered by the peer researchers involved, as well as other volunteers who will illustrate the impact of hepatitis C treatment and their involvement in volunteering. Two electronic conferences were planned. The second conference on hepatitis B will be delayed due to personnel changes.
- An e-learning course titled "Hepatitis B in Scotland" was developed and launched March 31.
- A "Living with hepatitis B" booklet was developed and approved by the SHPN Clinical Leads Group for national distribution. This will be translated in the next year.
- There is ongoing work with colleagues at SDF and elsewhere to identify positive impacts of the pandemic restrictions on service delivery from the perspective of people using services and in terms of outcomes for prevention, diagnosis, and treatment of viral hepatitis infection. The hope is that service changes enforced by the pandemic that have had a positive impact on these matters can be retained when restrictions ease or change.
- Prison inspections have been in abeyance as access has been restricted to small teams however there have been regular meetings with HIS colleagues to input to their reduced inspection team. This has helped highlight BBV testing as a key inspection target.
- Work was also undertaken to lead and update the third sector response to the SHBBV Framework Recovery document.

THE SCOTTISH DRUGS FORUM

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FINANCIAL REVIEW

Financial position

The Statement of Financial Activities, on page 18, shows an overall increase in funds of £348,554. This is made up of:

- An increase in the General Fund of £37,678
- An increase in the Designated Funds of £59,228
- An increase in the Restricted Funds of £251,648

Details of grants receivable are shown in notes 2 and 4 on pages 24 and 25.

The movement on funds over the year is shown in note 18 on pages 31 to 37.

Funds

General Fund

Against the background of Covid 19 and ahead of the Scottish Parliamentary elections in May 2021 this was a one year funding agreement from Scottish Government. We are grateful to have now received confirmation of our Core Scottish Government Grants for 2021/22. Funding has all been confirmed at the same level as in 2020/21.

At 31 March 2021, the balance of the General Fund stood at £661,191. 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. As we entered 2020/21 in lockdown, with our offices closed and with travel and face to face activity limited this seemed unachievable. As the year progressed and with our specific funding mix making us ineligible for government Covid 19 relief schemes we anticipated having to turn to Designated Reserves to sustain the organisation through the year. However staff vacancies, work to reduce overheads and new work secured during the year all worked together to turn the situation around and we were able to end the year with a contribution to General Funds slightly ahead of aspirations.

In the Scottish Drugs Forum's Budget now set for 2021/22 a further expanded activity base has allowed us to target a contribution to the General Reserve even if it is not quite at the level of long term aspirations. In addition to the early confirmation of our 2021/22 Core Funding the new Scottish Government has indicated, during the election campaign, that they will be looking to agree 5 year funding settlements with Voluntary Sector partners. We look forward to this being delivered as it will provide much greater security for staff and allow us to plan ahead with confidence.

Designated Funds

Designated funds of £566,173 include:

- a redundancy provision of £190,507 (to ensure SDF can meet its legal obligations to staff when required) and £13,677 representing the carrying value of tangible fixed assets;
- £310,039 which has been set aside to support future work and;
- £51,950 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 £789,365 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 2021

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 2021, this would have suggested an appropriate level of available reserves to be between £574,000 and £1,149,000. With our projected activity for 2021/22 only slightly reduced this would suggest an appropriate level of available reserves to be between £531,000 and £1,061,000. The situation is slightly complicated by funders who have funded us in 2020/21 for work to be undertaken in 2021/22.

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 2021, this would have suggested an appropriate level of further available reserves to be around £200,000. Available General Reserves at 31st March 2021 were £661,191.

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 2021/22 of £2,122,000 this would suggest an appropriate level of General Reserves to be £884,000. 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

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

Napier University

National Institute for Health Research - EPIToPE & SHARPS

North Lanarkshire Alcohol & Drugs Partnership

NHS Ayrshire & Arran

NHS Fife

NHS Greater Glasgow & Clyde /Glasgow ADP

NHS Lanarkshire

Public Health Scotland

Robertson Trust

THE SCOTTISH DRUGS FORUM

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

FUTURE PLANS

Our current (2021/22) core funding agreement from Scottish Government is for one year, to March 2022. We are grateful to them and the majority of our other funders who confirmed their funding of our activities during 2020/21 and have done so again for 2021/22.

Project activity continues to generate significant support for core activity and work is continually underway to replace activity as it is completely within our portfolio of work.

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 (Scotland)

Registered Charity number

SC008075

Registered office

91 Mitchell Street
Glasgow
G1 3LN

Trustees

J Stephen
S Morrison (resigned 13/1/2021)
J A Adam
H Robertson
A Gilmour (resigned 18/9/2020)
J Budd
G Webster
M D McCann
A O'Gorman
P Tougher
R Lowrie (resigned 14/10/2020)
P Tracey
G J Brown
G A Burton
P G Kelly (resigned 13/1/2021)
L C Christopher (appointed 14/10/2020)
M D Paul (appointed 14/10/2020)
J Kelland (appointed 13/1/2021)

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

Company Secretary

K Butler

THE SCOTTISH DRUGS FORUM

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Auditors

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

Senior Management Staff

Dave Liddell - Chief Executive
Ken Butler - Head of Business, Finance & Administration
Norma Westland - Head of Hepatitis Scotland & BBV
Katy McLeod - Head of Inclusion & Peer Engagement
Katharine Ronald - HR Manager
Adelle Still - 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

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.

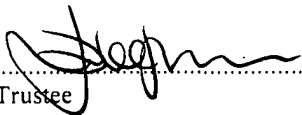
THE SCOTTISH DRUGS FORUM

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

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 24 July 2021 and signed on its behalf by:


.....
J 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 2021 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 2021 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 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

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

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 this gives rise to a material misstatement in the financial statements themselves. 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.

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

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.

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 Statement of Trustees' Responsibilities, the trustees 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

We have been appointed as auditors under Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Act and relevant regulations made of having effect thereunder.

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 aggregate, they could reasonably be expected to influence the economic decision of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and other management;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

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

Auditors' responsibilities for the audit of the financial statements - continued

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in Note 2 were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC, relevant regulators and the company's legal advisors.

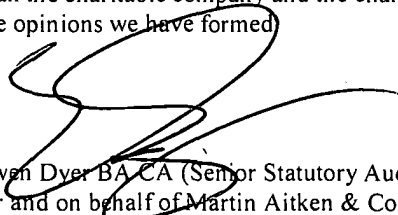
There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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 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 the 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 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

Date: 24 July 2021

THE SCOTTISH DRUGS FORUM

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME FROM					
Grants and subscriptions	2	286,000	-	286,000	288,440
Charitable activities	4				
Quality Development Programme		-	-	-	268,200
Hepatitis Scotland		-	179,321	179,321	176,334
Other national services		-	1,132,628	1,132,628	1,094,889
Addiction Worker's Training Programme		-	525,413	525,413	420,482
User involvement & peer research		-	164,225	164,225	104,170
Other projects		-	-	-	115,171
Conferences & seminars		-	-	-	21,820
Consultancy, training fees & other income		7,880	-	7,880	62,320
Investment income	3	1,209	-	1,209	4,841
Total		295,089	2,001,587	2,296,676	2,556,667
EXPENDITURE ON					
Direct charitable costs	5				
Administrative costs		11,043	148,399	159,442	319,185
Staff costs		184,739	1,321,595	1,506,334	1,748,436
Project costs	7	9,602	272,744	282,346	380,697
Total		205,384	1,742,738	1,948,122	2,448,318
NET INCOME		89,705	258,849	348,554	108,349
Transfers between funds	18	7,201	(7,201)	-	-
Net movement in funds		96,906	251,648	348,554	108,349
RECONCILIATION OF FUNDS					
Total funds brought forward		1,130,458	537,717	1,668,175	1,559,826
TOTAL FUNDS CARRIED FORWARD		1,227,364	789,365	2,016,729	1,668,175

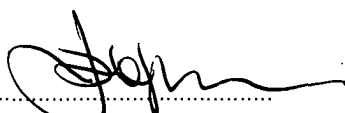
The notes form part of these financial statements

BALANCE SHEET
31 MARCH 2021

	Notes	2021 £	2020 £
FIXED ASSETS			
Tangible assets	12	13,677	24,335
CURRENT ASSETS			
Stocks	13	-	50
Debtors	14	84,154	171,262
Cash at bank and in hand		2,005,983	1,605,617
		<u>2,090,137</u>	<u>1,776,929</u>
CREDITORS			
Amounts falling due within one year	15	(87,085)	(133,089)
NET CURRENT ASSETS		<u>2,003,052</u>	<u>1,643,840</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>2,016,729</u>	<u>1,668,175</u>
NET ASSETS		<u>2,016,729</u>	<u>1,668,175</u>
FUNDS	18		
Unrestricted funds:			
General fund		661,191	623,513
Redundancy provision		190,507	173,781
Fixed asset fund		13,677	24,335
Long term absence reserve		29,576	29,576
Training reserve		34,296	42,629
Accommodation development		33,397	33,397
Programme development		182,770	126,677
Future commitments fund		51,950	46,550
Contact Management		30,000	30,000
		<u>1,227,364</u>	<u>1,130,458</u>
Restricted funds		<u>789,365</u>	<u>537,717</u>
TOTAL FUNDS		<u>2,016,729</u>	<u>1,668,175</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 and authorised for issue on 24 July 2021 and were signed on its behalf by:


.....
J Stephen, Trustee

The notes form part of these financial statements

THE SCOTTISH DRUGS FORUM

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2021**

	Notes	2021 £	2020 £
Cash flows from operating activities			
Cash generated from operations	1	<u>408,732</u>	<u>89,625</u>
Net cash provided by operating activities		<u>408,732</u>	<u>89,625</u>
Cash flows from investing activities			
Purchase of property plant and equipment		(9,575)	(13,718)
Interest received		<u>1,209</u>	<u>4,841</u>
Net cash used in investing activities		<u>(8,366)</u>	<u>(8,877)</u>
Change in cash and cash equivalents in the reporting period		<u>400,366</u>	<u>80,748</u>
Cash and cash equivalents at the beginning of the reporting period		<u>1,605,617</u>	<u>1,524,869</u>
Cash and cash equivalents at the end of the reporting period		<u><u>2,005,983</u></u>	<u><u>1,605,617</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 2021**

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

	2021	2020
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	348,554	108,349
Adjustments for:		
Depreciation charges	20,233	19,600
Interest received	(1,209)	(4,841)
Decrease in stocks	50	-
Decrease/(increase) in debtors	87,108	(72,525)
(Decrease)/increase in creditors	(46,004)	39,042
Net cash provided by operations	<u>408,732</u>	<u>89,625</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/20	Cash flow	At 31/3/21
	£	£	£
Net cash			
Cash at bank and in hand	1,605,617	400,366	2,005,983
	<u>1,605,617</u>	<u>400,366</u>	<u>2,005,983</u>
Total	<u>1,605,617</u>	<u>400,366</u>	<u>2,005,983</u>

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

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 September 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 2021/22 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 12. 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.

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.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES - continued

Income

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 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.

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.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES - continued

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

	2021 £	2020 £
Grants	<u>286,000</u>	<u>288,440</u>

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

	2021 £	2020 £
NHS Borders	3,000	5,440
Scottish Government - for National core activities (including directory)	<u>283,000</u>	<u>283,000</u>
	<u>286,000</u>	<u>288,440</u>

THE SCOTTISH DRUGS FORUM

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

3. INVESTMENT INCOME

	2021	2020
	£	£
Bank interest receivable	<u>1,209</u>	<u>4,841</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	2021	2020
	£	£
National services:		
Quality Development Programme	-	268,200
Hepatitis Scotland	179,321	176,334
Other national services	1,132,628	1,094,889
Operations projects:		
Addiction Worker's Training Programme	525,413	420,482
User involvement & peer research	164,225	104,170
Other projects	-	115,171
Conferences & seminars	-	21,820
Consultancy, training fees & other income	7,880	62,320
	<u>2,009,467</u>	<u>2,263,386</u>

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

	2021	2020
	£	£
Scottish Government - Naloxone/critical incidents training	161,774	136,745
Scottish Government - Sexual Health	191,870	188,805
East Dunbartonshire Council - user involvement	14,250	14,250
East Ayrshire ADP - User involvement & peer to peer recovery	49,915	110,909
Scottish Government - Hepatitis Scotland	174,321	173,334
Scottish Government - Quality development	-	80,000
Big Lottery - Quality development	-	268,200
Scottish Government - Emergency plan	65,000	65,000
Addiction workers training project	524,951	518,347
NHS Fife - User involvement and Workforce Development	40,000	40,000
Scottish Government - Workforce Development Project	313,733	313,734
Addaction - Drink wise, age well	-	88,381
Scottish Government - MAT Development	60,000	-
Argyll & Bute	-	17,306
Corra Foundation	177,527	-
Other grants	206,739	160,107
	<u>1,980,080</u>	<u>2,175,118</u>

THE SCOTTISH DRUGS FORUM

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Administrative costs	-	159,442	159,442
Staff costs	1,493,095	13,239	1,506,334
	<u>1,493,095</u>	<u>172,681</u>	<u>1,665,776</u>

6. SUPPORT COSTS

	Management and head office costs £	Finance £	Other £	Governance costs £	Totals £
Administrative costs	139,480	90	7,289	12,583	159,442
Staff costs	2,988	-	-	10,251	13,239
	<u>142,468</u>	<u>90</u>	<u>7,289</u>	<u>22,834</u>	<u>172,681</u>

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

Management and head office costs

	Administrative costs £	Staff costs £	2021 Total activities £	2020 Total activities £
Rent and rates	18,523	-	18,523	48,526
Postage and telephone	17,836	-	17,836	22,822
Property services	50,419	-	50,419	54,544
Office supplies	11,699	-	11,699	20,800
Office equipment costs	21,410	-	21,410	28,439
Professional fees	372	-	372	2,316
Staff recruitment	-	2,988	2,988	1,376
Depreciation of property, plant and equipment	19,221	-	19,221	18,620
	<u>139,480</u>	<u>2,988</u>	<u>142,468</u>	<u>197,443</u>

Governance costs

	Administrative costs £	Staff costs £	2021 Total activities £	2020 Total activities £
Wages	-	10,094	10,094	10,312
Auditors' remuneration	5,240	-	5,240	5,200
Rent and rates	975	-	975	2,554
Property services	2,654	-	2,654	2,871
Staff recruitment	-	157	157	72
Postage and telephone	939	-	939	1,201
Office supplies and equipment	1,743	-	1,743	2,592
Professional fees	20	-	20	122
Carried forward	<u>11,571</u>	<u>10,251</u>	<u>21,822</u>	<u>24,924</u>

THE SCOTTISH DRUGS FORUM

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

6. SUPPORT COSTS - continued

Governance costs - continued

	Administrative costs £	Staff costs £	2021 Total activities £	2020 Total activities £
Brought forward	11,571	10,251	21,822	24,924
Depreciation of property, plant and equipment	1,012	-	1,012	980
	<u>12,583</u>	<u>10,251</u>	<u>22,834</u>	<u>25,904</u>

7. PROJECT COSTS

	2021 £	2020 £
Travel and subsistence	994	76,679
Staff training and development	4,280	4,252
Conferences and seminars	-	15,498
Publications, printing and subscriptions	1,058	1,487
National services project costs	60,918	80,574
Operations services project costs	205,942	196,738
Other project costs	9,154	5,469
	<u>282,346</u>	<u>380,697</u>

8. NET INCOME/(EXPENDITURE)

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

	2021 £	2020 £
Auditors' remuneration	5,240	5,200
Depreciation - owned assets	20,233	19,600
Other operating leases	<u>19,498</u>	<u>51,080</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

During the year, no Trustees were paid any remuneration or received any benefits (2020: £nil).

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

9. TRUSTEES' REMUNERATION AND BENEFITS - continued

Trustees' expenses

During the year, Trustees of the Board received reimbursement of expenses of £110 (2020: £381).

The Board of Trustees also benefited from paid catering and refreshments for Board meetings at a cost of £nil (2020: £240).

10. STAFF COSTS

	2021 £	2020 £
Wages and salaries	1,285,133	1,605,466
Social security costs	135,972	150,401
Other pension costs	82,084	91,568
	<u>1,503,189</u>	<u>1,847,435</u>

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

	2021	2020
Management	9	8
Project/development	25	31
Administrative support	5	5
Trainees	20	14
	<u>59</u>	<u>58</u>

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

	2021	2020
£60,001 - £70,000	<u>1</u>	<u>1</u>

During the year, total remuneration of £139,333 (2020 - £135,050) 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	-	268,200	268,200
Hepatitis Scotland	-	176,334	176,334
Other national services	-	1,094,889	1,094,889
Addiction Worker's Training Programme	-	420,482	420,482
User involvement & peer research	-	104,170	104,170
Other projects	-	115,171	115,171
Conferences & seminars	21,820	-	21,820
Consultancy, training fees & other income	62,320	-	62,320
Investment income	<u>4,841</u>	<u>-</u>	<u>4,841</u>
Total	377,421	2,179,246	2,556,667

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
EXPENDITURE ON			
Direct charitable costs			
Administrative costs	41,572	277,613	319,185
Staff costs	268,640	1,479,796	1,748,436
Project costs	8,842	371,855	380,697
Total	319,054	2,129,264	2,448,318
NET INCOME	58,367	49,982	108,349
Transfers between funds	(26,751)	26,751	-
Net movement in funds	31,616	76,733	108,349
RECONCILIATION OF FUNDS			
Total funds brought forward	1,098,842	460,984	1,559,826
TOTAL FUNDS CARRIED FORWARD	1,130,458	537,717	1,668,175

12. TANGIBLE FIXED ASSETS

	Leasehold improvements £	Fixtures, fittings and equipment £	Totals £
COST			
At 1 April 2020	80,649	115,051	195,700
Additions	-	9,575	9,575
Disposals	-	(37,895)	(37,895)
At 31 March 2021	80,649	86,731	167,380
DEPRECIATION			
At 1 April 2020	80,649	90,716	171,365
Charge for year	-	20,233	20,233
Eliminated on disposal	-	(37,895)	(37,895)
At 31 March 2021	80,649	73,054	153,703
NET BOOK VALUE			
At 31 March 2021	-	13,677	13,677
At 31 March 2020	-	24,335	24,335

THE SCOTTISH DRUGS FORUM

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

13. STOCKS

	2021	2020
	£	£
Stocks	-	50

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade debtors	62,413	135,031
Prepayments and accrued income	21,741	36,231
	<u>84,154</u>	<u>171,262</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	22,448	11,279
Social security and other taxes	38,345	77,788
Other creditors	7,251	15,177
Funds held for ERIT	5,678	5,678
Accruals and deferred income	13,363	23,167
	<u>87,085</u>	<u>133,089</u>

Funds of £5,678 (2020 - £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:

	2021	2020
	£	£
Within one year	9,317	15,317
Between one and five years	149,072	149,072
In more than five years	177,023	186,340
	<u>335,412</u>	<u>350,729</u>

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	2021 Total funds	2020 Total funds
	£	£	£	£
Fixed assets	13,677	-	13,677	24,335
Current assets	1,300,772	789,365	2,090,137	1,776,929
Current liabilities	(87,085)	-	(87,085)	(133,089)
	<u>1,227,364</u>	<u>789,365</u>	<u>2,016,729</u>	<u>1,668,175</u>

THE SCOTTISH DRUGS FORUM

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

18. MOVEMENT IN FUNDS

	At 1/4/20 £	Net movement in funds £	Transfers between funds £	At 31/3/21 £
Unrestricted funds				
General fund	623,513	108,671	(70,993)	661,191
Redundancy provision	173,781	-	16,726	190,507
Fixed asset fund	24,335	(20,233)	9,575	13,677
Long term absence reserve	29,576	-	-	29,576
Training reserve	42,629	(8,333)	-	34,296
Accommodation development	33,397	-	-	33,397
Programme development	126,677	-	56,093	182,770
Future commitments fund	46,550	9,600	(4,200)	51,950
Contact Management	30,000	-	-	30,000
	<u>1,130,458</u>	<u>89,705</u>	<u>7,201</u>	<u>1,227,364</u>
Restricted funds				
Quality development	113,473	-	-	113,473
Hepatitis Scotland	19,812	5,393	(5,393)	19,812
Naloxone	3,471	168,762	(3,687)	168,546
Sexual health	-	963	(963)	-
AWTP	139,472	167,161	5,554	312,187
East Dunbartonshire UI	-	2,952	-	2,952
East Ayrshire UI	5,361	3,477	-	8,838
BBV Research	6,432	(3,000)	-	3,432
Contact management	4,000	-	-	4,000
Emergency plan	2,810	500	(500)	2,810
Fife UI	33,747	(8,317)	-	25,430
Workforce development	-	2,418	(2,418)	-
NIHR research	7,275	(7,275)	-	-
Alcohol & Drug Education	18,738	807	(807)	18,738
EPIToPe	(10,032)	(5,385)	-	(15,417)
Argyll & Bute	30,445	(20,072)	-	10,373
Specific Pops?	-	642	(642)	-
People who Inject	-	885	(885)	-
E.A.E.R.	9,007	(12,020)	2,540	(473)
Aberdeenshire - research	7,649	(4,609)	-	3,040
City Centre Group	2,818	-	-	2,818
OST Guidance	2,500	(2,500)	-	-
North Lanarkshire	97,817	(57,306)	-	40,511
OST (IMT)	399	9,956	-	10,355
GP/HCV	(17)	17	-	-
Oral	8,602	(8,602)	-	-
Stimulants	15,584	(15,584)	-	-
Maternity	18,354	(18,354)	-	-
Keep Safe Mats	-	2,000	-	2,000
MAT Comms	-	33,574	-	33,574
Burn-out	-	21,616	-	21,616
GCU Voluntary	-	750	-	750
	<u>537,717</u>	<u>258,849</u>	<u>(7,201)</u>	<u>789,365</u>
TOTAL FUNDS	<u>1,668,175</u>	<u>348,554</u>	<u>-</u>	<u>2,016,729</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

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	285,489	(176,818)	108,671
Fixed asset fund	-	(20,233)	(20,233)
Training reserve	-	(8,333)	(8,333)
Future commitments fund	9,600	-	9,600
	295,089	(205,384)	89,705
Restricted funds			
Hepatitis Scotland	179,321	(173,928)	5,393
Naloxone	339,669	(170,907)	168,762
Sexual health	64,049	(63,086)	963
AWTP	525,413	(358,252)	167,161
East Dunbartonshire UI	14,250	(11,298)	2,952
East Ayrshire UI	49,975	(46,498)	3,477
BBV Research	-	(3,000)	(3,000)
Emergency plan	65,552	(65,052)	500
Fife UI	40,000	(48,317)	(8,317)
Workforce development	313,733	(311,315)	2,418
NIHR research	-	(7,275)	(7,275)
Alcohol & Drug Education	80,000	(79,193)	807
EPIToPe	15,214	(20,599)	(5,385)
Argyll & Bute	-	(20,072)	(20,072)
Specific Pops?	68,117	(67,475)	642
People who Inject	61,699	(60,814)	885
E.A.E.R.	-	(12,020)	(12,020)
Aberdeenshire - research	-	(4,609)	(4,609)
OST Guidance	-	(2,500)	(2,500)
North Lanarkshire	-	(57,306)	(57,306)
OST (IMT)	9,559	397	9,956
GP/HCV	13,829	(13,812)	17
Oral	-	(8,602)	(8,602)
Stimulants	-	(15,584)	(15,584)
Maternity	-	(18,354)	(18,354)
Keep Safe Mats	2,000	-	2,000
MAT Comms	52,441	(18,867)	33,574
Wound Care Packs	11,070	(11,070)	-
SG MAT Quality	60,000	(60,000)	-
Burn-out	34,646	(13,030)	21,616
GCU Voluntary	1,050	(300)	750
	2,001,587	(1,742,738)	258,849
TOTAL FUNDS	2,296,676	(1,948,122)	348,554

THE SCOTTISH DRUGS FORUM

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

18. MOVEMENT IN FUNDS - continued

Comparatives for 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
	<u>1,098,842</u>	<u>58,367</u>	<u>(26,751)</u>	<u>1,130,458</u>
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
	<u>460,984</u>	<u>49,982</u>	<u>26,751</u>	<u>537,717</u>
TOTAL FUNDS	<u>1,559,826</u>	<u>108,349</u>	<u>-</u>	<u>1,668,175</u>

THE SCOTTISH DRUGS FORUM

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

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	356,771	(295,207)	61,564
Fixed asset fund	-	(19,600)	(19,600)
Long term absence reserve	-	(18,037)	(18,037)
Training reserve	-	13,790	13,790
Future commitments fund	20,650	-	20,650
	<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)
BBV Research	-	(30,232)	(30,232)
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
GP/HCV	-	(17)	(17)
Oral	15,223	(6,621)	8,602
Stimulants	34,807	(19,223)	15,584
Maternity	33,427	(15,073)	18,354
	<u>2,179,246</u>	<u>(2,129,264)</u>	<u>49,982</u>
TOTAL FUNDS	<u>2,556,667</u>	<u>(2,448,318)</u>	<u>108,349</u>

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 it's legal obligations to staff in terms of redundancy.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

18. MOVEMENT IN FUNDS - continued

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.

Contact Management

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

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.

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.

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.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

18. MOVEMENT IN FUNDS - continued

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.

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.

Specific Pops

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

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.

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.

THE SCOTTISH DRUGS FORUM

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

18. MOVEMENT IN FUNDS - continued

Keep Safe Mats

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

MAT Comms

These Scottish Government funds are used to support communications around new Medically Assisted Treatment Standards.

Wound Care Packs

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

SG MAT Quality

These, Scottish Government, funds are used to support quality development within services.

Burn-out

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

GCU Voluntary

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. EMPLOYEE BENEFIT OBLIGATIONS

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 £81,452 (2020 - £91,568). At the year end, there was an outstanding amount due of £2,678 (2020 - £10,021).

20. RELATED PARTY DISCLOSURES

During the year, payments to Trustees of the Board amounted to £110 (2020 : £621).

There are no other related parties for the year ended 31 March 2021 (2020: £nil).

21. FRC 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.