

REGISTERED COMPANY NUMBER: SC106295 (Scotland)
REGISTERED CHARITY NUMBER: SC008075

THE SCOTTISH DRUGS FORUM
AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

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

WEDNESDAY



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28/08/2024

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THE SCOTTISH DRUGS FORUM

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THE SCOTTISH DRUGS FORUM

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

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 2024. 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

SDF's Mission

- To improve Scotland's approach to drug-related issues. We influence this work through our work by striving for compassionate, inclusive, evidence-informed policy and practice.

SDF's Vision

- A Scotland free from drug-related health and social harm.

SDF's Approach

- We are an independent centre of expertise on drug use and drug problems, supporting effective, evidence-based responses.

ACHIEVEMENT AND PERFORMANCE

Activities - Core Business

Communications, Policy and Practice

- PHS & HIS - Continued partnership working with Public Health Scotland (PHS) and Healthcare Improvement Scotland (HIS).
- MATSIN - Attendance and contribution at weekly MATSIN groups.
- SPS - Attendance at the Scottish Prison Service Drug and Alcohol Strategic Steering Group (this has now come to an end).
- RADAR - Attended sub-group meetings and provide appropriate support with the dissemination of alerts, deliver staff training and support the effective delivery of the Rapid Action Drug Alerts and Response (RADAR).
- DRNS - attended quarterly Drugs Research Network Scotland steering groups and the newly formed Network Planning Group to support and identify research priorities.
- Police Scotland - Attendance at Police Drug Strategy Group, Harm Prevention Subgroup and Naloxone Working Group (now discontinued).
- Europe - Civil Society Forum on Drugs - maintained contact and membership until expiry due this year due to non-EU countries being excluded. European Monitoring Centre for Drugs and Drug Addiction - supported access to the voices of those with LE for consultation on various subjects. Correlation Network representation, membership and focal point.
- International - SDF CEO chaired a session at the Harm Reduction International Conference and presented at New Zealand Drug Foundation Conference.
- Media requests x 247 received this financial year - 245 answered.
- Enquires x 295 from members of the public.
- Cross Party Group x 3 meetings held.
- Website news x 17 new stories published.
- Newsletters x 11 ebuletin.
- Events/conferences x 5 large scale events facilitated reaching over 700 delegates.
- International partners x 4 visits hosted with colleagues from (Switzerland, Norway, Cleveland & Pennsylvania).
- Podcasts x 4 recorded and available to download.
- Webinar x 1 hosted on Nitazenes with 500 attendees & 1,500 views on YouTube.
- Consultation with members in response to the UK Gov consultation on naloxone availability.
- Resources x 3 produced and published - #Stop The Deaths - What To Do In an Emergency, MAT Standards 1-5, Nitazenes Alert & Harm Reduction Guidance.
- Scottish Covid Enquiry - supported this work via facilitation of consultation opportunity at an SDF event.
- Development of new SDF Brand, National Traineeship and SDF Website.

THE SCOTTISH DRUGS FORUM

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Workforce Development

- SG Workforce Expert Delivery Group - SDF provide representation at all meetings and additional areas of consultation.
- Alcohol Drug Partnership Consultations x 23 to develop national workforce training delivery.
- Facilitator led training days x 163 reaching 1,142 participants.
- e-learning 13,978 x learners registered on site this financial year & 2 courses reviewed.
- New courses x 9 developed in line with national priorities.
- Scottish Prison Service 9 x training courses facilitated and 75 completed e-learning courses.
- Scottish Prison Service College working in collaboration to initiate steering group, update courses and carry out workforce needs analysis to reflect requirements in line with the new drug and alcohol strategy for SPS.

Research and Peer Engagement

- Peer Researcher Volunteers - maintained an average of 30-35 active peer researchers across 9 local authority areas.
- Family Peer Research Volunteers x 4 recruited and trained to complete and support the MIST (Mat Standards Implementation Support Team) experiential work.
- Research Projects that peers have worked on include National MAT (Medication Assisted Treatment) work and MIST Q across Argyll & Bute, East Dun, Fife and Highlands.
- Volunteer CPD Courses have been reviewed and developed including Mental Health First Aid, DBT and self-management.
- Investing in Volunteers Award renewal workshop completed end of November. Steering Group set up with staff members, peers and a board member to complete portfolio of evidence for award renewal.

Additional info on peer research projects:

- MIST (Mat Standards Implementation Support Team) - Completed end of year evaluations for Fife, East Dunbartonshire, Argyll & Bute and Highland with all areas receiving top marks for their experiential data collection processes.
- National MAT Observational Study - Research complete across 8 health boards and 2 Prison establishments with a total of 65 participants.
- Fife Alcohol Report completed submitted (May 2023).
- North Lanarkshire access to treatment report submitted (July 2023).
- Inverclyde and Glasgow City reports submitted to HIS (Aug 2023).
- Kings College London - Work underway on 3 x contracts for Nalpers, Buccal Naloxone and Pneumowave Device; completed recruitment, focus groups, thematic analysis, and topic guide work.
- SHARPS 2 - Supporting Harm Reduction through Peer Support (SHARPS) - underway.
- Edinburgh University - Flumazenil study, ongoing collaboration, work due to commence April 2024.
- Bristol University - Evaluating the Public Health Impact of Interventions for the Prevention of Drug-related Deaths in the Population: in Scotland [EPHESUS]; moved to stage 2 of application process with funding highly anticipated. Supporting recruitment of lived experience and training of peer researchers for Polydrug use (Benzodiazepines & Opiates); further work anticipated for April 2024.
- Stirling University - Unsuccessful application for Better Outcomes for Opioid Treatment NIHR (BOOT); exploring adaptation and resubmission to alternative funders in the future.
- Public Health Scotland/Glasgow Caledonian University - costing submitted for Drug Consumption Facility Evaluation.
- Public Health Scotland - costing submitted for Drug Death Mission Evaluation LE Survey.

Drug Death Prevention

- Pan Lanarkshire Drug Death Prevention development day facilitated.
- Drug Death Prevention meetings x 28 attended across 7 local authority areas.
- Glasgow Harm Reduction Action Group - attended all meetings as scheduled this year.
- Scottish National Naloxone Network (SconN) x 4 meetings held.
- Naloxone Training for Trainers x 14 courses delivered with 168 participants and 5 x follow up sessions.
- Bespoke harm reduction training courses x 11 delivered with 191 participants.
- Training Videos for Naloxone administration updated to include 'Pebble' product.
- Police Scotland & Scottish Fire & Rescue Service presented micro learning session webinar and supported access to SDF e-learning. Ongoing work on 'Best Bar None' project.
- Scottish Ambulance Service - continued support around national naloxone programme as required.

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

- Scottish Fire & Rescue Service (SFRS) - supporting with safe delivery of Nyxoid kits for roll out to Flexi Duty Officers and access to SDF e-learning.
- Scottish Prison Service - conducted review of standard operating procedures and framework relating to Nyxoid for peer champions and Nyxoid within 'crash bags' across the prison estate. Naloxone Training for Trainers programme delivered to Eriskay House and Kershaw Unit.
- Community Pharmacy Scotland - successfully developed naloxone e-Learning package, now live and available on pharmacy. Facilitated webinar on drug related deaths and naloxone.
- Queen Margaret University - bespoke session delivered to 70 medical students.
- Strathclyde University - bespoke session delivered to 21 social work students and stall facilitated at Health and Wellbeing Day.
- Dundee University - meeting with lead from GP course to discuss future community naloxone project.
- Salvation Army - reviewed content and advised on updates for their Naloxone training programme.
- Shetland & Edinburgh ADP - both supported with naloxone training programme & delivery.

Activities - Project Funded

National Traineeship (formerly Addiction Worker Trainee Programme)

Scottish Government funding, in combination with ADP funding, the Corra Foundation and Glasgow Communities Fund, created 40 places across 11 local authority areas. A successful Graduation event was held on 17th April 2024, and the Minister for Drugs and Alcohol Policy gave the main address - SDF Graduates & 20 year anniversary of trainee programme. The event marked the 20-year anniversary of the programme, and a graduate from 2004 provided reflections on their 20-year experience post-traineeship.

Of the 30 people who completed the programme, 25 trainees have now secured further employment to date, with their peers keenly applying for jobs and attending interviews. Trainees have been offered jobs in a range of services such as Recovery Coaching Scotland, Simon Community, Alternatives, Restoration, the Richmond Fellowship, Link Housing, Turning Point Scotland, With You, SAMH and the North Lanarkshire Recovery Hub. All trainees who were unable to continue cited external pressures and stressors and maintained contact with the Project Support Team, with intensive support in the transition away from the programme.

Recruitment for the National Traineeship has concluded for 2024/25:

- 192 applications from 28 local authority areas received
- 126 interviews took place over 21 days
- 60 people came to three group sessions in Glasgow over 3 days in March

With support of Scottish Government, Alcohol & Drug Partnerships, Glasgow Community Council and Corra Foundation, the traineeship will be available in the following areas: Aberdeen City, Argyll & Bute, Borders, East Lothian, Dumfries & Galloway, Dundee, East Ayrshire, East Dunbartonshire, Falkirk, Glasgow, Highland, Inverclyde, North Lanarkshire, South Ayrshire, South Lanarkshire

SVQ Centre (formerly Learning Centre)

- SVQ Assessment Team increased to 11 from 9.
- 124 learners have embarked on SVQ Qualifications with the SDF Learning Centre since January 2021.
- 49 currently engaged and registered on SVQ qualifications in Social Services & Healthcare.
- Successful recruitment for 2 x Assessment & Development Workers.
- Waiting list is in operation for Social Services & Healthcare qualifications.
- A successful SQA systems verification visit held on 28th February. SDF achieved "high confidence" in all 30 quality assurance criteria.
- 2 x Advice and Guidance / Community Development Assessors and Internal Verifiers have been recruited to the Learning Centre on a freelance basis. Delivery plan in development for these qualifications to be marketed, and delivered internally, initially - for SDF Volunteers.

THE SCOTTISH DRUGS FORUM

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

ACHIEVEMENT AND PERFORMANCE

Living Experience Engagement Groups

- Weekly Meetings Across Regions: Conducted weekly meetings in 12 areas including West Dun, Borders, Glasgow/East Dunbartonshire, Fife, East Ayrshire, Tayside, North Lanarkshire, South Lanarkshire (monthly), Argyle and Bute, Highlands, and Edinburgh.
- New Group Formations: Established new groups in Highland, Argyle and Bute (A&B), and Lothian.
- Management Groups: Formed 5 formal management groups with ongoing development in North Lanarkshire, A&B, and Highlands.
- Implementation of Action Trackers: Following a successful pilot in Borders ADP, two additional areas adopted action trackers in management/ADP meetings, ensuring that emerging themes are addressed and followed up.
- Feedback and Impact: Borders pilot indicated that management groups and action trackers provided effective feedback mechanisms, aiding in resolving treatment and support issues and influencing local and national policy changes. Notably, housing issues in Borders led to collaboration with key housing providers to support people with drug problems.
- Enhanced Model for ADPs: The experience with established management groups has led to a more robust and sustainable model, ensuring that people with living experience influence service developments, delivery, and policy.
- Preliminary Data and Challenges: New management groups and action trackers highlighted challenges in timely implementation of changes but provided evidence for wider changes to local protocols. For example, ongoing work in Fife with addiction services to improve correspondence for people accessing treatment services.
- National Group / National Collaborative: 3 National meetings held, with 2 of those being national peer events in conjunction with peer research and peer naloxone teams to provide input to the work of the National Collaborative.
- Involvement in Research - Involvement 9 different research projects, evaluation and consultation work has ensured living representation in a range of studies where this group is under represented and therefore helping inform local, national, and international responses to problem drug use.

Local Support Team

- 18 organisations have been supported to submit 41 bids to a range of funders.
- 13 bids - did not progress / grant closed.
- 19 bids carried forward to 24/45.
- £183,750 of new investment brought into the sector this financial year via 10 separate successful awards.
- This year the project supported organisations funded through the programme to enhance their development and ensure long-term sustainability. This was done by offering tailored capacity-building initiatives, fostering strategic partnerships, and providing ongoing mentorship and technical assistance.
- The portfolio of grass roots organisations receiving bespoke developmental support this year includes: projects aimed at young people, women, black and ethnic (BME), people leaving prison, women who sell or exchange sex, women affected by gender-based violence, families affected by drug and alcohol use
- Additionally, the team has facilitated access to resources and funding opportunities that can further bolster these organisations to enhance their operational effectiveness and resilience.
- Development sessions aimed at sustainability were delivered this year to support organisations with internal asset mapping, and engage with staff teams to analyse their Strengths / Weaknesses / Opportunities / Threats (SWOT) and any other external factors to be considered for longer term sustainability.
- We have also supported Organisations not funded through the Corra Local Support Fund (LSF) to ensure they have benefit from similar sessions. These are organisations in their infancy that require a separate focus which included support around organisational structure to strengthen governance, and undertake a range of essential work outlined by OSCR before registering as a charity, if that's their chosen route.

Peer to Peer Naloxone

Progress on THN (Take Home Naloxone) Kit supply:

- 3,836 = total kits supplied by SDF projects to date, 2,659 were 1st supply.
- Supplies for this financial year were 1,123 of which 859 were 1st supply.
- 11 projects have either launched and completed or are still running (including 8 prison establishments)
- 4778 paid hours have been worked in community projects.
- SDF has continued to support projects from 2022 where needed.

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ACHIEVEMENT AND PERFORMANCE

- 26 x project steering group meetings held.
- 16 x Training for Trainers courses delivered.
- Continued hosting of National Peer Naloxone Network (NPNN) and National Peer Naloxone Coordinators Network (NPNCN).

Emergency Responses (formerly Outbreaks of Infection)

- Continued chairing of SNEWF (Scottish Needle Exchange Workers Forum) x 4 meetings per year
- 112 SNEWF members covering all Health Board's in Scotland

Training:

- 49 x training sessions / 953 participants
- 886 learners registered for 'Give Bacteria the Boot' e-learning session
- 441 learners registered for 'How are Your Sites' e-learning course (currently being refreshed relaunch Apr 24)

Emergency Services & Universities:

- Continued support of Scottish Ambulance Service & Police Scotland with bespoke training surrounding on the supply of Injecting Equipment
- Universities - engagement with 4 university sites across Scotland to provide training and education

Resources:

- Anthrax & Botulism resources undergoing final review.
- Xyalzine wound care resource in development.
- Developing 'principles of harm reduction' course with other colleagues from Workforce Development.
- Contributed to Harm Reduction Internationals 'Low Dead Space' research for Glasgow, resulting in publication
- <https://hri.global/publications/low-dead-space-syringes-analysis-and-benefits-for-people-who-inject-drugs/>

FINANCIAL REVIEW

Financial position

The Statement of Financial Activities, on page 13, shows an overall decrease in funds of £306,318 This is made up of:

- | | |
|---|----------|
| - An increase in the General Fund of | £32,051 |
| - A decrease in the Designated Funds of | £335,420 |
| - A decrease in the Restricted Funds of | £2,949 |

Details of grants receivable are shown in notes 2 and 4 on pages 19 and 20.

The movement on funds over the year is shown in note 17 on pages 26 to 31.

THE SCOTTISH DRUGS FORUM

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

FINANCIAL REVIEW

Funds

General Fund

Once again in 2023/24 we were in receipt of a 1 year core funding award from Scottish Government. We are grateful to have now received confirmation of our Core Scottish Government Grants for 2024/25. Funding has all been confirmed at the same level at in 2023/24.

At 31 March 2024, the balance of the General Fund stood at £845,790. 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. During the year funding for several long term programmes came to an end and were not renewed. Having secured new funding for different funding streams the effects of our funding losses were not felt as severely as they might have otherwise been. The net effect was that we experienced results ahead of budget allowing an increase in reserves towards the levels required by our Reserves Policy in response to our increased annual turnover.

In the Scottish Drugs Forum's Budget now set for 2024/25 a further expanded activity base has allowed us to target a positive contribution to the General Reserve. We are confident that once again we will attract further funding during the year and be able to build on this budget base.

Designated Funds

Designated funds of £819,735 include:

- a redundancy provision of £189,724 (to ensure SDF can meet its legal obligations to staff when required) and £7,766 representing the carrying value of tangible fixed assets;
- £388,517 which has been set aside to support future work; and
- £233,728 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 £506,158 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 2024

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 2024, this would have suggested an appropriate level of available reserves to be between £729,000 and £1,457,000.

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. As a result the SDF Board has decided to set a target for the Unrestricted Reserve of 5 months running costs. For the year to 31 March 2024, this would have suggested an appropriate level of further available reserves to be around £1,215,000. Available General Reserves at 31st March 2024 were £845,790.

With budgeted turnover for 2023/24 of approx. £2,800,000 this would suggest an appropriate level of General Reserves to be £1,167,000. 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

Scottish Government - various departments
Argyll & Bute Alcohol & Drug Partnership
Borders Alcohol & Drug Partnership / NHS Borders
The Corra Foundation
East Ayrshire Alcohol & Drug Partnership / East Ayrshire Council
East Dunbartonshire Alcohol & Drug Partnership / East Dunbartonshire Council
Edinburgh City Alcohol & Drug Partnership
Fife Alcohol & Drug Partnership
Glasgow City Council Glasgow Communities Fund
Healthcare Improvement Scotland
Highland Alcohol & Drug Partnership
Inverclyde Alcohol & Drug Partnership
King's College London
North Lanarkshire Alcohol & Drugs Partnership
North Lanarkshire Council (Employability Partnership)
NHS Greater Glasgow & Clyde /Glasgow Alcohol & Drugs Partnership
University of Bristol

FUTURE PLANS

Our current (2024/25) core funding agreement from Scottish Government is for one year, to March 2025. We are grateful to them and the majority of our other funders who confirmed their funding of our activities during 2023/24 and have done so again for 2024/25.

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.

THE SCOTTISH DRUGS FORUM

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

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

H Robertson (resigned 17/2/2024)
A O'Gorman
P Tracey
G J Brown
G A Burton
M D McCann
G Webster
L C Christopher
M D Paul (resigned 25/4/2024)
J Kelland (resigned 17/5/2023)
C W Hunter
H Hill
J A Heslin McCartney (resigned 17/5/2023)
K D Ainslie
J A Mcadam (appointed 17/4/2024)
G Rutherford (appointed 4/9/2023)

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 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Auditors

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

Senior Management Staff

Kirsten Horsburgh - Chief Executive (from 1st June 2023)
Julie Hesslin McCartney - Director of Operations (from 19th June 2023)
Ken Butler - Head of Business, Finance & Administration
Austin Smith - Policy & Communications Lead
Katharine Ronald - HR Manager
Katy McLeod - Head of Inclusion & Peer Engagement
Chris Messenger - Programme Manager Employability & Qualifications
Adelle Still - Workforce Development Lead

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

Bankers

Virgin Money
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 2024**

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 23 August 2024 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'L C Christopher', written in a cursive style.

L C Christopher - 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 2024 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 2023 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 20 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 under the Companies Act 2006 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 1 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.

Martin Aitken & Co Ltd.

Gavin Curr FCCA (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

23 August 2024

THE SCOTTISH DRUGS FORUM

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME FROM					
Grants and subscriptions	2	297,146	-	297,146	297,600
Charitable activities	4				
Hepatitis Scotland		-	-	-	169,829
Other national services		-	956,091	956,091	1,134,780
Addiction Worker's Training Programme		-	801,494	801,494	595,931
User involvement & peer research		-	530,588	530,588	222,923
Conferences & seminars		34,265	-	34,265	-
Consultancy, educational training & other income		222,553	2,420	224,973	489,912
Investment income	3	33,382	-	33,382	16,269
Total		587,346	2,290,593	2,877,939	2,927,244
EXPENDITURE ON					
Direct charitable costs	5				
Administrative costs		31,715	209,970	241,685	176,880
Staff costs		415,854	1,644,383	2,060,237	2,041,453
Project costs	7	36,905	845,430	882,335	622,821
Total		484,474	2,699,783	3,184,257	2,841,154
NET INCOME/(EXPENDITURE)		102,872	(409,190)	(306,318)	86,090
Transfers between funds	17	(406,241)	406,241	-	-
Net movement in funds		(303,369)	(2,949)	(306,318)	86,090
RECONCILIATION OF FUNDS					
Total funds brought forward		1,968,894	509,107	2,478,001	2,391,911
TOTAL FUNDS CARRIED FORWARD		1,665,525	506,158	2,171,683	2,478,001

The notes form part of these financial statements

THE SCOTTISH DRUGS FORUM (REGISTERED NUMBER: SC106295)

**BALANCE SHEET
31 MARCH 2024**

	Notes	2024 £	2023 £
FIXED ASSETS			
Tangible assets	12	7,766	10,548
CURRENT ASSETS			
Debtors	13	361,814	303,154
Cash at bank and in hand		1,915,339	2,284,125
		<u>2,277,153</u>	<u>2,587,279</u>
CREDITORS			
Amounts falling due within one year	14	(113,236)	(119,826)
NET CURRENT ASSETS		<u>2,163,917</u>	<u>2,467,453</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>2,171,683</u>	<u>2,478,001</u>
NET ASSETS		<u>2,171,683</u>	<u>2,478,001</u>
FUNDS	17		
Unrestricted funds:			
General fund		845,790	813,739
Redundancy provision		189,724	189,323
Fixed asset fund		7,766	10,548
Long term absence reserve		19,040	19,040
Training reserve		10,159	13,049
Accommodation development		74,621	80,389
Programme development		279,697	423,459
Future commitments fund		233,728	414,347
Volunteer Support		5,000	5,000
		<u>1,665,525</u>	<u>1,968,894</u>
Restricted funds		<u>506,158</u>	<u>509,107</u>
TOTAL FUNDS		<u>2,171,683</u>	<u>2,478,001</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 23 August 2024 and were signed on its behalf by:



L C Christopher - Trustee

The notes form part of these financial statements

THE SCOTTISH DRUGS FORUM

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	1	<u>(394,785)</u>	<u>(107,721)</u>
Net cash used in operating activities		<u>(394,785)</u>	<u>(107,721)</u>
 Cash flows from investing activities			
Purchase of property plant and equipment		(7,383)	(3,167)
Interest received		<u>33,382</u>	<u>16,269</u>
Net cash provided by investing activities		<u>25,999</u>	<u>13,102</u>
 Change in cash and cash equivalents in the reporting period		 <u>(368,786)</u>	 <u>(94,619)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>2,284,125</u>	<u>2,378,744</u>
 Cash and cash equivalents at the end of the reporting period		 <u><u>1,915,339</u></u>	 <u><u>2,284,125</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 2024

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024 £	2023 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(306,318)	86,090
Adjustments for:		
Depreciation charges	10,165	11,104
Interest received	(33,382)	(16,269)
Increase in debtors	(58,660)	(173,686)
Decrease in creditors	(6,590)	(14,960)
Net cash used in operations	<u>(394,785)</u>	<u>(107,721)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/23 £	Cash flow £	At 31/3/24 £
Net cash			
Cash at bank and in hand	2,284,125	(368,786)	1,915,339
	<u>2,284,125</u>	<u>(368,786)</u>	<u>1,915,339</u>
Total	<u>2,284,125</u>	<u>(368,786)</u>	<u>1,915,339</u>

The notes form part of these financial statements

THE SCOTTISH DRUGS FORUM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

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

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 2024/25 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.

Company Status

The Charity is a company limited by guarantee. The members of the company are the Trustees named on page 8. 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.

THE SCOTTISH DRUGS FORUM

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

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 accumulated 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 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.

Taxation

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

THE SCOTTISH DRUGS FORUM

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

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

	2024	2023
	£	£
Grants	<u>297,146</u>	<u>297,600</u>

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

	2024	2023
	£	£
Scottish Government - for National core activities (including directory)	<u>297,146</u>	<u>297,600</u>

THE SCOTTISH DRUGS FORUM

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

3. INVESTMENT INCOME

	2024	2023
	£	£
Bank interest receivable	<u>33,382</u>	<u>16,269</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	2024	2023
	£	£
National services:		
Hepatitis Scotland	-	169,829
Other national services	956,091	1,134,780
Operations projects:		
Addiction Worker's Training Programme	801,494	595,931
User involvement & peer research	530,588	222,923
Consultancy, educational training & other income	259,238	489,912
	<u>2,547,411</u>	<u>2,613,375</u>

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

	2024	2023
	£	£
Scottish Government - Drug Death Prevention	142,563	142,563
Scottish Government - Sexual Health	-	173,497
Argyll & Bute - User Involvement	59,862	-
Highland - User Involvement	49,811	-
East Dunbartonshire Council - User Involvement	14,250	22,842
North Lanarkshire Council - User Involvement	17,202	68,810
East Ayrshire ADP - User involvement & peer to peer recovery	-	49,916
Scottish Government - Hepatitis Scotland	-	169,829
Scottish Government - Emergency plan	65,000	65,619
Addiction workers training project	738,475	297,772
NHS Fife - User involvement and Workforce Development	20,654	18,355
Scottish Government - Workforce Development Project	382,406	409,420
Scottish Government - Harm Reduction	-	54,574
Scottish Government - MAT Development	63,000	63,000
Scottish Government - Living Experience	305,809	298,059
Local Community Fund	165,966	135,216
Corra Foundation	170,920	72,338
Other grants	92,255	80,456
	<u>2,288,173</u>	<u>,122,266</u>

THE SCOTTISH DRUGS FORUM

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Administrative costs	-	241,685	241,685
Staff costs	2,052,914	7,323	2,060,237
	<u>2,052,914</u>	<u>249,008</u>	<u>2,301,922</u>

6. SUPPORT COSTS

	Management and head office costs £	Finance £	Other £	Governance costs £	Totals £
Administrative costs	221,146	3,072	169	17,298	241,685
Staff costs	-	-	-	7,323	7,323
	<u>221,146</u>	<u>3,072</u>	<u>169</u>	<u>24,621</u>	<u>249,008</u>

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

Management and head office costs

	2024 Administrative costs £	2023 Total activities £
Rent and rates	44,110	43,704
Postage and telephone	11,679	13,333
Property services	65,412	48,943
Office supplies	16,840	14,209
Office equipment costs	58,605	21,317
Professional fees	12,109	4,664
Staff recruitment	2,734	1,971
Depreciation of plant and equipment	9,657	10,549
	<u>221,146</u>	<u>158,690</u>

Governance costs

	Administrative costs £	Staff costs £	2024 Total activities £	2023 Total activities £
Wages	-	7,323	7,323	12,091
Auditors' remuneration	5,375	-	5,375	5,240
Rent and rates	2,322	-	2,322	2,300
Property services	3,443	-	3,443	2,576
Staff recruitment	144	-	144	104
Postage and telephone	615	-	615	702
Carried forward	<u>11,899</u>	<u>7,323</u>	<u>19,222</u>	<u>23,013</u>

THE SCOTTISH DRUGS FORUM

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

6. SUPPORT COSTS - continued

Governance costs - continued

	Administrative costs £	Staff costs £	2024 Total activities £	2023 Total activities £
Brought forward	11,899	7,323	19,222	23,013
Office supplies and equipment	3,971	-	3,971	1,870
Professional fees	920	-	920	521
Depreciation of plant and equipment	508	-	508	555
	<u>17,298</u>	<u>7,323</u>	<u>24,621</u>	<u>25,959</u>

7. PROJECT COSTS

	2024 £	2023 £
Travel and subsistence	47,507	40,600
Staff training and development	2,691	8,044
Conferences and seminars	40,584	20,536
Publications, printing and subscriptions	1,730	1,191
National services project costs	614,123	366,183
Operations services project costs	175,251	183,828
Other project costs	449	2,439
	<u>882,335</u>	<u>622,821</u>

8. NET INCOME/(EXPENDITURE)

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

	2024 £	2023 £
Auditors' remuneration	5,375	5,240
Depreciation - owned assets	10,165	11,104
Other operating leases	<u>46,432</u>	<u>46,004</u>

THE SCOTTISH DRUGS FORUM

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

During the year, Trustees of the Board reimbursement of expenses was £nil (2023: £nil).

10. STAFF COSTS

	2024 £	2023 £
Wages and salaries	1,736,113	1,724,886
Social security costs	211,662	207,162
Other pension costs	112,462	109,405
	<u>2,060,237</u>	<u>2,041,453</u>

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

	2024	2023
Management	8	11
Project/development	29	27
Administrative support	5	8
Trainees	35	17
	<u>77</u>	<u>63</u>

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

	2024	2023
£60,001 - £70,000	-	1
£70,001 - £80,000	1	-
	<u>1</u>	<u>1</u>

During the year, total remuneration of £173,479 (2023 - £156,473) 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	297,600	-	297,600
Charitable activities			
Hepatitis Scotland	-	169,829	169,829
Other national services	-	1,134,780	1,134,780
Addiction Worker's Training Programme	-	595,931	595,931
User involvement & peer research	-	222,923	222,923
Consultancy, educational training & other income	489,912	-	489,912
Investment income	16,269	-	16,269

THE SCOTTISH DRUGS FORUM

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Total	803,781	2,123,463	2,927,244
EXPENDITURE ON			
Direct charitable costs			
Administrative costs	(45,982)	222,862	176,880
Staff costs	270,960	1,770,493	2,041,453
Project costs	34,151	588,670	622,821
Total	259,129	2,582,025	2,841,154
NET INCOME/(EXPENDITURE)	544,652	(458,562)	86,090
Transfers between funds	(88,345)	88,345	-
Net movement in funds	456,307	(370,217)	86,090
RECONCILIATION OF FUNDS			
Total funds brought forward	1,512,587	879,324	2,391,911
TOTAL FUNDS CARRIED FORWARD	1,968,894	509,107	2,478,001

12. TANGIBLE FIXED ASSETS

	Leasehold improvements £	Fixtures, fittings and equipment £	Totals £
COST			
At 1 April 2023	80,649	100,159	180,808
Additions	-	7,383	7,383
Disposals	-	(25,987)	(25,987)
At 31 March 2024	80,649	81,555	162,204
DEPRECIATION			
At 1 April 2023	80,649	89,611	170,260
Charge for year	-	10,165	10,165
Eliminated on disposal	-	(25,987)	(25,987)
At 31 March 2024	80,649	73,789	154,438
NET BOOK VALUE			
At 31 March 2024	-	7,766	7,766
At 31 March 2023	-	10,548	10,548

THE SCOTTISH DRUGS FORUM

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade debtors	165,952	256,724
Prepayments and accrued income	195,862	46,430
	<u>361,814</u>	<u>303,154</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	30,944	33,531
Social security and other taxes	46,476	50,055
Other creditors	15,219	12,777
Accruals and deferred income	20,597	23,463
	<u>113,236</u>	<u>119,826</u>

15. LEASING AGREEMENTS

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

	2024	2023
	£	£
Within one year	37,268	9,317
Between one and five years	149,072	149,072
In more than five years	37,268	102,487
	<u>223,608</u>	<u>260,876</u>

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
Fixed assets	7,766	-	7,766	10,548
Current assets	1,770,995	506,158	2,277,153	2,587,279
Current liabilities	(113,236)	-	(113,236)	(119,826)
	<u>1,665,525</u>	<u>506,158</u>	<u>2,171,683</u>	<u>2,478,001</u>

THE SCOTTISH DRUGS FORUM

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

17. MOVEMENT IN FUNDS

	At 1/4/23 £	Net movement in funds £	Transfers between funds £	At 31/3/24 £
Unrestricted funds				
General fund	813,739	(92,393)	124,444	845,790
Redundancy provision	189,323	401	-	189,724
Fixed asset fund	10,548	(2,782)	-	7,766
Long term absence reserve	19,040	-	-	19,040
Training reserve	13,049	(2,890)	-	10,159
Accommodation development	80,389	(5,768)	-	74,621
Programme development	423,459	-	(143,762)	279,697
Future commitments fund	414,347	206,304	(386,923)	233,728
Volunteer Support	5,000	-	-	5,000
	<u>1,968,894</u>	<u>102,872</u>	<u>(406,241)</u>	<u>1,665,525</u>
Restricted funds				
Hepatitis Scotland	25,669	(44,741)	19,072	-
Naloxone	206,085	(143,060)	107	63,132
AWTP	113,489	(124,154)	267,965	257,300
East Dunbartonshire UI	-	(22)	22	-
East Ayrshire UI	2,485	(2,485)	-	-
BBV Research	27,616	(109,262)	81,646	-
Emergency plan	1,722	(4,551)	2,829	-
Workforce development	33,472	(33,968)	11,086	10,590
North Lanarkshire	11,934	(11,934)	-	-
SG MAT Quality	-	(15,016)	15,016	-
GCU Voluntary	600	(600)	-	-
Local Community Fund	28,362	35,248	-	63,610
Living Experience	57,673	(2,684)	1,498	56,487
National Mission	-	17,500	-	17,500
Highland - MIST	-	20,582	7,000	27,582
Argyll & Bute - Recreation Hub	-	9,957	-	9,957
	<u>509,107</u>	<u>(409,190)</u>	<u>406,241</u>	<u>506,158</u>
TOTAL FUNDS	<u>2,478,001</u>	<u>(306,318)</u>	<u>-</u>	<u>2,171,683</u>

THE SCOTTISH DRUGS FORUM

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

17. 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	381,051	(473,444)	(92,393)
Redundancy provision	-	401	401
Fixed asset fund	-	(2,782)	(2,782)
Training reserve	-	(2,890)	(2,890)
Accommodation development	-	(5,768)	(5,768)
Future commitments fund	206,295	9	206,304
	587,346	(484,474)	102,872
Restricted funds			
Hepatitis Scotland	-	(44,741)	(44,741)
Naloxone	223,658	(366,718)	(143,060)
AWTP	802,489	(926,643)	(124,154)
East Dunbartonshire UI	14,250	(14,272)	(22)
East Ayrshire UI	-	(2,485)	(2,485)
BBV Research	-	(109,262)	(109,262)
Emergency plan	65,000	(69,551)	(4,551)
Fife UI	20,654	(20,654)	-
Workforce development	419,387	(453,355)	(33,968)
North Lanarkshire	17,202	(29,136)	(11,934)
SG MAT Quality	63,000	(78,016)	(15,016)
GCU Voluntary	-	(600)	(600)
Local Community Fund	165,966	(130,718)	35,248
Living Experience	305,809	(308,493)	(2,684)
Homelessness	21,000	(21,000)	-
Mental Health	28,348	(28,348)	-
King's College London	13,379	(13,379)	-
Benzo Opioids	3,278	(3,278)	-
National Mission	17,500	-	17,500
Highland - MIST	49,811	(29,229)	20,582
Argyll & Bute - MIST	49,905	(49,905)	-
Argyll & Bute - Recreation Hub	9,957	-	9,957
	2,290,593	(2,699,783)	(409,190)
TOTAL FUNDS	2,877,939	(3,184,257)	(306,318)

THE SCOTTISH DRUGS FORUM

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

17. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/22 £	Net movement in funds £	Transfers between funds £	At 31/3/23 £
Unrestricted funds				
General fund	758,862	57,470	(2,593)	813,739
Redundancy provision	156,197	33,126	-	189,323
Fixed asset fund	18,485	(7,937)	-	10,548
Long term absence reserve	26,040	-	(7,000)	19,040
Training reserve	28,831	(15,782)	-	13,049
Accommodation development	33,397	(30)	47,022	80,389
Programme development	319,639	5,678	98,142	423,459
Future commitments fund	136,136	472,127	(193,916)	414,347
Contact Management	30,000	-	(30,000)	-
Volunteer Support	5,000	-	-	5,000
	<u>1,512,587</u>	<u>544,652</u>	<u>(88,345)</u>	<u>1,968,894</u>
Restricted funds				
Hepatitis Scotland	41,451	(15,782)	-	25,669
Naloxone	357,015	(174,802)	23,872	206,085
AWTP	234,407	(188,974)	68,056	113,489
East Ayrshire UI	2,926	(441)	-	2,485
BBV Research	432	27,184	-	27,616
Contact management	4,000	-	(4,000)	-
Emergency plan	2,784	(1,062)	-	1,722
Fife UI	1,743	(1,743)	-	-
Workforce development	110,439	(63,945)	(13,022)	33,472
Alcohol & Drug Education	6,263	(6,263)	-	-
EPIToPe	(10,453)	10,453	-	-
City Centre Group	2,818	-	(2,818)	-
North Lanarkshire	6,815	5,119	-	11,934
Keep Safe Mats	2,000	-	(2,000)	-
MAT Comms	38,803	(54,242)	15,439	-
GCU Voluntary	600	-	-	600
Local Community Fund	25,557	2,805	-	28,362
Living Experience	51,724	3,131	2,818	57,673
	<u>879,324</u>	<u>(458,562)</u>	<u>88,345</u>	<u>509,107</u>
TOTAL FUNDS	<u>2,391,911</u>	<u>86,090</u>	<u>-</u>	<u>2,478,001</u>

THE SCOTTISH DRUGS FORUM

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

17. 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	354,967	(297,497)	57,470
Redundancy provision	-	33,126	33,126
Fixed asset fund	-	(7,937)	(7,937)
Training reserve	-	(15,782)	(15,782)
Accommodation development	-	(30)	(30)
Programme development	5,678	-	5,678
Future commitments fund	443,136	28,991	472,127
	<u>803,781</u>	<u>(259,129)</u>	<u>544,652</u>
Restricted funds			
Hepatitis Scotland	169,829	(185,611)	(15,782)
Naloxone	232,498	(407,300)	(174,802)
AWTP	297,772	(486,746)	(188,974)
East Dunbartonshire UI	22,842	(22,842)	-
East Ayrshire UI	49,916	(50,357)	(441)
BBV Research	174,497	(147,313)	27,184
Emergency plan	65,619	(66,681)	(1,062)
Fife UI	18,355	(20,098)	(1,743)
Workforce development	383,994	(447,939)	(63,945)
Alcohol & Drug Education	80,000	(86,263)	(6,263)
EPIToPe	15,872	(5,419)	10,453
North Lanarkshire	68,810	(63,691)	5,119
MAT Comms	-	(54,242)	(54,242)
SG MAT Quality	63,000	(63,000)	-
Local Community Fund	135,216	(132,411)	2,805
Living Experience	298,159	(295,028)	3,131
Homelessness	21,000	(21,000)	-
Decriminalisation	21,196	(21,196)	-
Police Custody	4,888	(4,888)	-
	<u>2,123,463</u>	<u>(2,582,025)</u>	<u>(458,562)</u>
TOTAL FUNDS	<u>2,927,244</u>	<u>(2,841,154)</u>	<u>86,090</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 its legal obligations to staff in terms of redundancy.

Fixed asset fund

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

Long term absence reserve

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

THE SCOTTISH DRUGS FORUM

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

17. MOVEMENT IN FUNDS - continued

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.

Volunteer Support

These funds are set aside to provide personal support to volunteers on a case by case basis.

Restricted funds:**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.

AWTP

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

East Ayrshire UI

These funds are being used 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.

Emergency plan

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

Fife UI

These funds are being used 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.

North Lanarkshire

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

SG Mat Quality

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

THE SCOTTISH DRUGS FORUM

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

17. MOVEMENT IN FUNDS - continued

GCU Voluntary

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

Local Community Fund

These Scottish Government funds are being used to provide support to organisations applying to their Community Fund through Corra. The Community Fund has a focus on the expansion of treatment and getting more people into services through treatment.

Living Experience

These Scottish Government funds are being used to ensure that the voices of people with living experience influence service developments, service delivery, policy and strategy development.

Homelessness

These Healthcare Improvement Scotland funds are used to support peer researchers who have lived or living experience of substance use to evaluation people's experiences of accessing treatment who were homeless and experienced problem substance use.

Mental Health

These Healthcare Improvement Scotland (HIS) funds are used to establish a panel of individuals with lived and living experience and partner agencies, to engage in consultation to ensure that each health board area in Scotland has an agreed protocol in relation to the operational interfaces between mental health services and substance use services.

King's College London

These funds are used to provide and support peer researchers with lived and living experience of substance use to gather qualitative and quantitative data for academic research projects.

Benzo Opioids

These funds are used to provide lived experience input to support academic research to develop interventions to reduce Benzodiazepine-Opioid related deaths.

National Mission

These Public Health Scotland funds are allocated to support the recruitment of individuals with lived or living experience to participate in the evaluation of the Scottish Government National Drugs Mission.

Highland - MIST

These Alcohol & Drug Partnership (ADP) funds are allocated to support peer researchers who have lived or living experience of substance use to gather qualitative experiential data, supporting ADPs to meet the reporting requirements set by Public Health Scotland (PHS) in accordance with the Medicated Assisted Treatment (MAT) Standards. Additionally SDF staff are responsible for writing an annual experiential report as part of this work.

Argyll & Bute - MIST/Recreation Hub

These Alcohol & Drug Partnership (ADP) funds are allocated to support peer researchers who have lived or living experience of substance use to gather qualitative experiential data, supporting ADPs to meet the reporting requirements set by Public Health Scotland (PHS) in accordance with the Medicated Assisted Treatment (MAT) Standards. Additionally, SDF staff are responsible for writing an annual experiential report as part of this work with particular focus on making this locally accessible.

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.

THE SCOTTISH DRUGS FORUM

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

18. 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 £112,462 (2023 - £109,405). At the year end, there was an outstanding amount due of £11,692 (2023 - £9,574).

19. RELATED PARTY DISCLOSURES

During the year, payments to Trustees of the Board amounted to £nil (2023: £nil).

There are no other related parties for the year ended 31 March 2024 (2023: £nil).

20. 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.