

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

THE SCOTTISH DRUGS FORUM

AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022



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

THE SCOTTISH DRUGS FORUM

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

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 2022. 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.

Significant activities

National policy and communications work

SDF continued to provide reactive and proactive media comment during this period. The proactive media work in this period was around the drug related deaths figures launched in July. This work involved a press release and comment pieces that were published in two newspapers. Approximately 160 media requests were responded to during this period.

During this period SDF had 11 press releases that were sent out to newspapers. SDF was mentioned and/or quoted in 79 online media sources.

We also had extensive background briefings that shaped a BBC Scotland Disclosure documentary in March 2022.

SDF website page views - an average of 25,000 per month.

We have added an accessibility plug in to our sites which allows visitors to customise their experience on the website. Work is ongoing to update content on the website and improve user experience.

We have published 46 news items on the SDF website during this time. The pieces have highlighted the work of SDF, responded to relevant news and developments, and promoted training and development opportunities for peers, professionals, and others.

15 newsletters have been produced.

We have held 10 webinars plus 1 online conference and 1 online event.

- Conference: International Women's Day Online Conference, Harm Reduction for women who use drugs: 500 attendees, 197 YouTube views
- Event: World AIDS Day Event: 137 YouTube Views
- All Burnt Out? Supporting frontline staff to respond to Scotland's public health emergencies: 84 attendees
- Reducing Injecting Harms: A National Wound Care Guide for Scotland: 193 attendees, 129 YouTube Views
- Options and developments in residential rehabilitation and support: 223 YouTube views
- COVID Vaccination for people with a drug problem: 144 YouTube views
- IEP Guidance Launch Webinar: 161 YouTube views
- Implementing MAT - Living Experience perspective: 336 YouTube views
- Update event - National Implementation of the MAT Standards for Scotland: 487 attendees, 318 YouTube views
- Developing Heroin Assisted Treatment in Scotland - learning from current practice: 255 attendees, 222 YouTube Views
- Stakeholder Engagement Event on responding to Benzodiazepine Dependence in Scotland within MAT: 254 attendees, 671 YouTube Views
- Peers are Partners: expanding naloxone provision across Scotland: 63 attendees, 256 YouTube Views

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OBJECTIVES AND ACTIVITIES

Significant activities - continued

All webinars are recorded and available on the SDF YouTube channel after the event.

Produced an updated version of the AWTP/RWTP explainer video to promote the projects.

Produced one episode for the Drugs Uncut podcast, it has 302 downloads.

Increased our Twitter followers by 1161 to 8,452. We currently have 4,227 likes on Facebook and our Instagram account has over 300 followers.

SDF have received more direct public contacts as our profile continues to increase. These are often people in desperate circumstances, and it is difficult to refer people on.

April 2021 - March 2022 received 332 enquiries through our website alone.

SDF are involved with supporting the Stirling University Drug Checking Project.

MAT resources and a dedicated website are still at development stage - website domains purchased.

Update event - National Implementation of the MAT Standards for Scotland: 487 attendees, 318 YouTube views.

SDF have promoted the Medication Assisted Treatment Standards at every opportunity through media comment etc.

One European Civil Society Forum on Drugs attended over two days.

SDF Responded to the UK Naloxone consultation and is developing our response to the National Care Service proposals.

SDF responded to the proposal for a member's bill on Right To Recovery.

SDF responded to the proposal for a National Care Agency.

Virtual meetings of the Cross-Party Group were organised. Meetings covered a range of topics including COVID 19,

MAT Standards and residential services. A further Cross Party Group meeting examined the proposal for a Right To Recovery Bill inviting the authors of the draft paper and the MSP proposing the Bill to present,

12 briefing meetings were held with new MSPs across all the political parties. These briefings focused on drug deaths and the implementation of Medication assisted Treatment Standards.

Proposal to implement WAND as part of MAT Standard 4 developed and widely consulted on. Received broad support from 7 ADPs and additional ADPs were also interested.

Attended all meetings of the Drug Death Task Force providing 'lived experience' for the committee. We participated in the work on the Drug Law Reform paper. In addition, we have provided a range of inputs to projects that have been funded through the DDTF including the Drug Checking Project. Have had meetings with new chair and vice chair and offered support to SG officials aiming to complete DDTF work by July 2022.

- 4 x meetings of medicines group
- 2 x DASS meetings (2 meetings have been cancelled by SPS)
- 3 x meetings with strategic leads for drug and alcohol policy development
- External clinical partners have not been invited to join inspections during covid.
- 2 x meetings took place over teams for updates

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OBJECTIVES AND ACTIVITIES

Significant activities - continued

SDF is a member of the Drug Surveillance operations group. SDF have attended all meetings that have been held so far of this group. SDF will now be represented on the RADAR Group.

SDF continues to support local drug trends monitoring groups across Scotland.

SDF CEO has been reappointed to the Drug Research Network Scotland Steering Group and has been supporting various pieces of research including the Drug Checking project.

Participated in all Police Scotland Drug Strategy Group meetings and its Harm Reduction Sub-Group.

SDF are represented on a Public Health Scotland residential rehab evaluation group (MERAG).

Workforce Development

4 meetings have been held with government to discuss workforce development and to offer SDF support. WFD training data has been sent to government for reference.

WFD proposal sent to Government. SDF also shared information on SDF's Addiction Worker Training Project and our work on burn out.

A total of 133 days training have been delivered, with over 900 in attendance from all ADP areas.

Delivery over Teams platform, courses delivered:

- 5 days x Drug Awareness = 73 participants
- 14 days x Enhancing Core Communication Skills = 110 participants
- 32 days x Everyone Has a Story: Children Affected by Parental Substance Use = 102 participants
- 22 days x Introduction to Motivational Interviewing (MI) = 122 participants
- 11 days x Staying Alive: Preventing Drug Related Death = 103 participants
- 20 days x Trauma and Substance Use = 144 participants
- 29 days x Understanding Stigma: Promoting inclusive attitudes and practice = 261

Discussions on developing focus groups to inform enhanced drug awareness sessions.

Development of focus group questionnaire - delivery of 9 focus groups across HMP Barlinnie, Low Moss and Greenock are scheduled for November and December for both NHS and SPS staff.

6 focus groups have been delivered with a mix of staff groups including SPS and healthcare. Remaining focus groups have been rescheduled due to covid and staffing issues. These are due to be delivered April with report of findings to follow.

eLearning packages available:

- Drug Awareness
- Hepatitis C and New Treatments
- Overdose Prevention, Intervention and Naloxone
- Potluck: An Introduction to cannabis and synthetic varieties
- Bacteria Infections and Drug Use
- New Drugs, New Trends A Workers Toolkit NPS
- Motivational Interviewing in Brief Conversations
- How are you sites?
- Contraception Information for people who use drugs
- HIV: Preventable and Treatable
- What's happening on the streets with benzos?
- Hepatitis B in Scotland
- Cocaine & Other Psychostimulants

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OBJECTIVES AND ACTIVITIES

Significant activities - continued

The total number of registrants to date: 30,973

The total number of people who completed a course April 21 - March 22: 13,160

The development and delivery of the Learning Centre and the awards it received were promoted in media and social media - jointly with awarding body where appropriate

Two SDF staff have secured qualifications in SVQ Assessment and Internal Verification to support the capacity of the Learning Centre in SVQ delivery. A freelance team of 6 supporting the delivery of the SVQ programmes available through the SDF Learning Centre.

32 learners started SVQ programmes in Social Services and Healthcare in October 2021; 2 have withdrawn (AWTP Candidates) but 30 on course to achieve by the summer of 2022.

A new intake of SVQ Candidates due to join the Learning Centre in April 2022, followed by another intake in October which will include AWTP trainees.

SDF has secured flexible funding options to reduce the cost of course fees. As a SAAS and SDS approved Centre we can access Part Time Fee Grants and Individual Training Accounts to make work-based qualifications through the SDF Learning Centre more accessible to individuals and employers.

Training and Development Officer has led development and delivery of the enhanced skills SVQ programme which combines sector specific training with vocational learning through the Health and Social Care SVQ programme. Currently in the delivery phase to 13 participants.

Learning Centre team are due to start 12-month Approval processes through SQA to deliver a range of new work-based qualifications to the drug and alcohol workforce. This includes SVQs in Advocacy, Community Development and Advice and Guidance, along with Professional Development Awards in Brief Interventions for Substance Use; Addiction Counselling; Developing Professional Practice in Health and Social Care; Health and Social Care Supervision; Mental Health Peer Support, and Sexual Health and Understanding HIV and AIDS.

Learning Centre team secured external quality assurance marks through Skills for Health - the Quality Mark for training, and Quality Mark Digital for eLearning. SDF are the first dual awarded provider in the UK.

Qualifications and Systems Quality Assurance Visits by SQA have indicated "high confidence in the systems that support the maintenance of SQA standards within the centre".

A work plan has been developed to progress work around new qualifications to support the drug and alcohol workforce and will start in the summer of 2022. Initial sector engagement by the Learning Centre indicates that a Registrable practice qualification and a leadership award would be most beneficial for the workforce.

Glasgow contract

SDF also delivers a Glasgow WFD contract with the following courses have been delivered:

- 28 x alcohol awareness - 294 participants attended
- 28 x drug awareness - 300 participants attended
- 3 x Cannabis - 31 participants attended
- 3 x Cocaine & psychostimulants - 23 participants attended
- 4 Benzodiazepines - 32 participants attended
- 9 x multiple risk - 80 participants attended
- 5 x stigma/trauma - 52 participants attended
- 5 x Drugs and mental health - 49 Participants attended
- 2 x CRAFFT - 16 participants attended (participants were identified by HCSP steering group)
- 2 x CSA and substance use courses in partnership with Say women (26 attended from homelessness and housing sectors)

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OBJECTIVES AND ACTIVITIES

Significant activities - continued

Training was delivered mainly over Teams with a small number delivered face to face. included in the delivery was training to student paramedics and youth health service staff. Training over Team saw an increase in professional staff groups attending, including psychiatrist's, schoolteachers, police officers, GP's, solicitors, social care staff etc.

Harm Reduction training

Scoping exercise carried out, contact has been made to harm reduction leads and IEP providers:

- Development of training sessions
- Delivered 12 training sessions with 112 participants
- Coached and attended 5 Teams meetings with 45 participants

Scoping exercise carried out to identify leads across health boards. Linking in with the SDF Drug Death Prevention team to adapt current training.

Emergency Responses to Outbreaks of Bacterial infection

Databases, social media, SNEWF, SHBBV, Family groups all up to date and ready to gather and disseminate information. Upcoming meeting with pharmacy leads to create information dissemination pathway in the event of bacterial outbreak.

- 42 Harm reduction and Bacterial infection training sessions delivered to NHS and 3rd sector staff providing frontline services which equals 334 people
- 1,697 people have registered for the "Bacterial Infection and Drug Use" eLearning
- 1,147 registered for "How are Your Sites?"
- All resources have been reviewed to ensure the content is current
- 8 IEP training sessions delivered to AWTs since April
- 2 consultation sessions with peers re training content

Improving the quality of interventions to drug users at risk of infection - sessions now offered online, and face to face with the option of additional onsite follow up experiential sessions

The recent development of the WAND and AIR Tool have been incorporated fully into all training as a method of best practice when supporting people using IEP services as it gathers and reports data on outbreaks.

For trainees not currently using AIR, a discussion is had on how to report possible outbreaks and who to in their area.

Training included some student nurses, the feedback was so positive, that a plan to offer further training to the university is being explored at present, in discussion to provide sessions to October intake

Training delivered to Scottish Ambulance Service with a view to delivering recurring sessions.

All training focuses on stigma by raising awareness of it, (both conscious and unconscious bias), by exploring the impact of it, and helping people identify ways to address it. Specific focus on how it can prevent people seeking access to wound care.

2 meetings of the Scottish Needle Exchange Workers Forum were held on a range of topics:

- AIR tool presentation from SDF
- IEP Guidance launch, discussion
- European Testing Week
- World AIDS day
- SNEWF terms of reference and future planning - agreed to reduce frequency to three meeting per year with one being in person.
- What changes have been made during Covid which have been helpful, welcomed and will be here to stay?
- IEP in Scotland - Best Practice Guidance
- Wound Care Guidance

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OBJECTIVES AND ACTIVITIES

Significant activities - continued

Addiction Worker Training Project

18 Addiction Worker Trainees graduated in July and further 23 started in October.

Funding continues to be challenging however we have had and continue to receive support from a number of ADPs:

- North Lanarkshire
- Edinburgh
- Fife
- East Ayrshire
- Highland
- Dumfries and Galloway
- Borders

We have also secured additional funding for Argyll and Bute and have had discussions with a number of other areas.

Outcomes continue with high completion rates and trainees gaining employment.

Inclusion and peer engagement team

Establish Structures / Networks to involve people with lived / living experience In Treatment Services

Across SDF's projects, 39 volunteers have been actively involved in work in the last year.

We have engaged with 30 peer research volunteers over the last year, we currently have 20 active volunteers involved across the range of research projects, this includes recently recruited and trained 11 new recruits. E-learning has 4 active volunteers and Hep Scotland has 5.

Specialist training was delivered to women involved with Fife Women's research in working with trauma disclosures and self-care, also in homelessness and substance use for peers involved in HIS homelessness project. Mental health training is currently being developed for forthcoming work in North Lanarkshire.

Mental health support has been a particular issue identified for some peers currently involved in our work. Staff have been working on specialist referrals and additional internal support options to try offer enhanced support during this difficult time. Equally we have restructured staff support and supervision with peers offering them opportunity for group supervision with the wider group to build a better sense of community amongst the group and one to one's are still provided as required.

Work is underway to renew investing in volunteers award and work will is currently underway to review impact and training and development systems as part of renewal.

MAT work and report completed in October with findings launched via webinar. Peers involved in data collection were interviewed and featured in the webinar. Currently working with MIST team to help inform next steps.

Completed evaluations:

- MAT baseline
- D & G pregnancy and substance use
- Dundee oral health
- Covid impact - North Lanarkshire, Fife, East Dunbartonshire
- North Lanarkshire quality principles
- East Ayrshire ADP stigma
- Glasgow OST
- Hepatitis C GP treatment pathway in partnership with Napier University
- Service Evaluation - Borders ADP

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Significant activities - continued

As part of our North Lanarkshire contract, we have also created animated resources featuring local peers and a service directory to promote local services. This work came from the findings of previous projects which identified a lack of awareness of services amongst local service users. This is being launched at a local event next month with attendance from local services and staff and peers involved in this project.

Current evaluations/consultations:

- Investigating Burnout amongst addiction service and related staff in Dundee city ((first draft report submitted and finding launched at webinar)
- Women's experience of Alcohol and Drug services in Fife (first draft report submitted)
- Substance Use and Homelessness project in partnership with HIS and HNS (supporting HIS to complete final report)
- East Ayrshire ADP quality principles (data collection underway)
- ICAROS (covid impact) regional findings being compiled into national report.
- Evaluation of Peer Naloxone Programme in pilot areas of Dundee, Borders and Barlinnie Prison (data collection underway)

Consultations due to commence:

- East Dunbartonshire ADP mental health and substance use - work plan to be agreed
- North Lanarkshire ADP mental health and substance use followed by piece on Family
- International evaluation of Decriminalisation in Scotland, Ireland, Poland, Norway and Maine (USA)

Living Experience Project

Initial email contact was made with 8 ADP areas, who had previously expressed an interest through discussions in having a living experience group set up in their local area. We now have work underway in:

- Glasgow City - This group recommenced in Sep 2021 after a break due to covid. The group has had a consistent attendance of between 10-15 people
- West Dunbartonshire- The Dalmuir group commenced, with 12 attending the last group and recruitment ongoing.
- Borders - identified and secured venue and currently building relationships with key partners and actively recruiting members for first group April 11th
- Fife - have identified venue and met with ADP and other key partners to commence recruitment for group
- North Lanarkshire - have identified venue and commenced soft recruitment, working with key partners to arrange cofacilitation.
- East Dunbartonshire - have met with ADP and working with them to identify key partner locally, currently coping venues.
- South Ayrshire - have made initial contact with ADP who are liaising with partners and will invite SDF back for meeting
- Dundee - initial meeting with ADP arranged.
- Edinburgh - SDF assisted with initial set up of group and now working with partners to explore our support to facilitate continuation of the group
- East Renfrewshire - initial contact with ADP made and currently arranging first meeting.

As the focus of the work has currently been in establishing ADP and partner links and setting up initial groups, training development work will be commenced in the next phase of the work.

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OBJECTIVES AND ACTIVITIES

Significant activities - continued

Local Fund

Project started Jan 22; key activity has included:

- Development and launch of scoping survey to identify barriers to applying to the funds - closes end April 22
- Met with key partners at CORRA Foundation and SRC to connect local fund activity with other drug sector funds
- Development of joint agency media campaign with CORRA Foundation and SRC to launch Spring 22 across related funding strands
- Reviewing and streamlining information and application process with CORRA foundation
- Working with 4 organisations on bid development
- Development of an organisational health check to quickly identify support most required by organisations
- Development of a triage system to identify level of support each organisation requires

Death Prevention and Naloxone

Development sessions are adapted continually to meet the needs of localities in line with national guidance.

Development days have been offered to all ADPs and delivered in 12 areas with a further 2 sessions upcoming, which includes bespoke sessions for individual services (4).

Meetings are attended as follows:

- Borders Harm Reduction Group
- Tayside Overdose Prevention Group
- Glasgow City Harm Reduction Action Group
- East Ayrshire Drug Death Prevention Group
- North Ayrshire Drug Death Prevention Group
- Fife Overdose Prevention and Drug Death Monitoring Group
- East Dunbartonshire Drug Death and Suicide Prevention Group
- East Renfrewshire Drug Death Prevention Group
- Inverclyde Drug Related Death Monitoring Group
- Lothian Drug Related Death Group

SA training course has been reviewed.

Regular meetings and development support provided to Scottish Ambulance Service, 6 weekly meetings with Clinical Effectiveness Leads.

- 2 x development meetings with Prison College staff
- 4 x meetings with SPS HQ and Union staff to progress training for SPS Prison Officers
- 3 x meetings of medicines group
- 4 x Police Scotland Harm Prevention Sub Group

SDF took part in evaluation of police naloxone test of change, which has now been published, 64 successful uses in emergency overdoses to date.

Regular meetings with naloxone coordination team following the announcement of a national roll out. Discussions on support to training and sharing of e-learning resource.

Significant proposal with SFRS was developed for test of change with naloxone followed by service roll out, which has been approved and announced by a visit from the First Minister, 8 x meetings with SFRS and 4 x presentations to regional areas.

Monthly meetings with SFRS leads to initiate the project and training plan.

Ongoing via all networks - Drug Death Prevention Groups, ScoNN and peer naloxone networks

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Significant activities - continued

SDF hosted the Peers are Partners webinar raising awareness of the peer supply projects across Scotland, 63 attended on the day and over 380 people have since watched the recording.

Evaluation of How to Save a Life (HTSAL) media campaign

SDF were commissioned by SG to deliver a mass media national naloxone awareness campaign. An evaluation of the campaign is underway led by academic partners, including an analysis of media and public responses led by SDF researcher. This involves analysis of social media, newspaper articles, naloxone supply data, SDF eLearning, the stopthedeaths.com website, and an opinion survey created by SDF for this evaluation.

During the campaign period of Aug 2021 to Jan 2020 there were 41k visits to the stopthedeaths.com website. 8,107 website visitors clicked a link to the eLearning and 3,141 clicked a link to get naloxone. In the same timeframe, there were 4,365 new registrations for the Naloxone eLearning, 2,867 of whom completed it. There were 3,565 naloxone supplies via SFAD, the service linked to the campaign. The social media campaign generated 1,525,050 impressions on Facebook and 731 comments.

Survey: Providing Emergency Help to Someone Experiencing an Overdose

A report has been prepared about the experiences of people who have provided help to somebody experiencing an overdose, based on a survey designed and distributed by SDF which received 385 responses.

SDF have supported external academic partners in evaluating the use of AccuVein technology in services in contact with people who use drugs. SDF created all study materials (protocol, topic guides etc) and conducted two focus groups in services in Glasgow, to learn more about the acceptability of using this technology for staff. A report of the findings was written about this first stage of the evaluation and distributed to academic partners.

Peer to Peer Naloxone evaluation

Helped develop study protocol and topic guides.

The NalPORS project is underway with SDF researcher in place. Five sites in Lothian, Lanarkshire and GGC have been trained. One site in Lanarkshire has gone live and is recruiting participants. The remaining four sites are awaiting ethical approval and are ready to go live once these are finalised between KCL and the study sites.

4 x meetings of the UK Enhanced Harm Reduction Service working group, to keep us informed of national progress on drug consumption rooms and share.

National Naloxone Programme

24 sessions delivered across Scotland, 5 of which were directly for people with experience of drug use. An awareness session was also recorded and uploaded to a college student hub accessible by the students

13 T4T sessions delivered. Sessions will now incorporate a follow up reflective/refresher skills session. eLearning redesigned and updated in August.

Response submitted to UK government consultation and ongoing discussions with SG re supporting changes to regulations to allow the continuation on non drug treatment services to supply naloxone, in line with the Lord Advocate statement

1 meeting with ACMD to review naloxone paper

2 meetings of the SLWG. Initial scoping to understand current service provision re Treatment/Choice/Withdrawal Management, Pathways, Accommodation on discharge, Naloxone, A&E, Outreach/Referral process and Harm Reduction.

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OBJECTIVES AND ACTIVITIES

Significant activities - continued

9 areas establishing and developing projects for peer-to-peer naloxone supplies

Peers have supplied 713 kits with 399 being first supplies - we await late data of 6 months for 1 area and expect this number to increase by another 300-400 kits

37 peers recruited in community (2 as volunteers)

Peers have worked almost 1600 hours with 1654 hrs being paid at the partner's sessional rate

18 peers recruited in prison

41 project steering groups to date

7 training sessions for peers & 14 recap sessions

21 support meetings

SDF have coordinated and hosted 2 meetings of the National Peer Naloxone Network with total attendance of 31 peers from 6 organisations and 6 different areas.

SDF have coordinated and hosted two National Peer Naloxone Coordinators Network meeting with 13 coordinators from 8 organisations and 10 areas in attendance.

There is a new awareness raising leaflet in development with SDF Comms and once a draft is completed this will be shared via the National Peer Naloxone Network for input and feedback from peers across Scotland.

Hepatitis Scotland

Attendance at all SHBBV meetings:

- Strategic Leads
- Prevention Leads (sexual transmission)
- Prevention Leads (non-sexual transmission)
- HIV clinical Leads
- Viral Hepatitis Clinical Leads
- Coordination Network Meeting
- Hepatitis C Elimination group meeting

Supporting the development opt out BBV testing guidance for addiction services. Guidance completed awaiting strategic approval.

3 meetings held between Hep C Scotland, Waverley care and HIV Scotland to identify 3 key messages to government:

- National BBV targets must be reprioritised and supported with ring fenced case funding and targeted community funding.
- The response to BBVs should be aligned with drugs policy and broader health and social care priorities.
- BBV education campaigns are required to raise awareness and reduce stigma for both the public and health and social care workforce.
- 4th Meeting to be held in April 2022.

BBV training and development workforce assessment undertaken by SDF.

National conference (Web event) on innovative practice during covid held on WHD. Speakers and topics included assertive outreach by Fife BBV nurses, Epitope Study, launch of SDF BBV workforce training, 2X 3rd sector peer projects and 2 tests of change. The event was attended by 32 people and has been viewed 54 times on our YouTube channel.

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OBJECTIVES AND ACTIVITIES

Significant activities - continued

Distributed 5 Ebulletins - Switching to quarterly E-newsletters, first one in April 2022, focusing on events, innovative practice, stats (when available) and key messages around testing and treatment.

Work being undertaken on website to modernise it, developed an online resource with all materials added to it.

We have distributed branded merchandise with our logo and the "hepatitis can't wait" WHD slogan, (Pens, hand sanitisers and t-shirts).

Currently developing a social media campaign to launch in November, encouraging people to get tested and treated that we will launch on European testing week. Further 2 campaigns being planned for May and July 2022.

- Have developed an awareness training session developed by and aimed at peer workers.
- Awareness sessions now also being delivered to colleges and 3rd sector organisations.
- Wound care guidelines now completed and launched.
- Webinar held on 4th Feb 2022 with 248 attendees and 119 views post launch.
- IEP guidelines now complete and launched on 28th October at a webinar.
- Webinar event was attended by 140 people and 159 people have viewed it afterwards.
- A Hepatitis B information resource has been produced in English and is now available in minority languages editions. This is an SDF first.

Currently we have 3 volunteers and have recruited 2 new volunteers, to start next month, recruitment is ongoing. 5 volunteers moved on to employment in last 6 months and one to university, 2 disengaged.

We accessed from Connecting Scotland 10 chrome books with dongles and two years unlimited DATA which have been distributed to volunteers

The Hepatitis Workers Forum was re-established last month, with 13 people attending the first meeting.

Sexual Health and BBVs

Learning needs assessment undertaken.

Poster presented at Sex, Drugs and Scotland's Health conference.

54 HIV briefings provided.

24 BBV training sessions delivered:

- HIV and harm reduction training reviewed and continues to be delivered.
- Eliminating viral hepatitis in Scotland training created and now being delivered.
- Developing BBV input for 3rd year nursing students for Stirling Uni.
- Scot Gov Bitesize Session on HIV outbreak affecting people who inject drugs

Outreach work continues fortnightly with people who inject drugs to raise the issue of BBVs, especially HIV. Seeing first-hand the impact and benefits of WAND.

HIV e-learning has been developed and reviewed.

Updated HIV - What workers need to know resource.

Developing resource in partnership with NHS GGC Health Improvement - HIV leaflet aimed at people who use drugs and wider community members.

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OBJECTIVES AND ACTIVITIES

Significant activities - continued

Currently developing a photo-voice anti stigma / digital inclusion project with homeless drug users.

Attend monthly Glasgow city centre harms group and quarterly IMT.

Facilitated World AIDS Day online event - highlighting the different organisations providing treatment, care and support for people who inject drugs and are affected by the HIV outbreak - this event also provided a networking opportunity for those wishing to take part in breakout room discussions looking at what more can be done to reach zero transmission target of HIV amongst people who inject drugs.

35 training sessions for staff working with vulnerable young people have been delivered.

E-learning on contraception has been developed.

Currently working on e-learning with ADP around working with LGBTQI+ young people.

Currently linking in with ADPs and MCNs to ensure staff have access to training.

Linking staff in their local areas through training.

Working with staff at Common Threads who support the most vulnerable young people and developing care pathways with appropriate staff in D&G.

Attending Glasgow City Sexual Health Strategy Group - Young People and Families with ADP and MCN.

Consultations and bespoke sex and drugs/ harm reduction resources for staff to deliver to:

- 16-20-year-old care leavers
- 18- 25-year-olds not in education or employment
- 12-16-year-olds off campus
- Under 25 year old steroid users
- 8-18-year-old Children affected by parental substance use
- 12-25-year-old LGBTQI+

Masterclass to 130 Sexual Health staff

8 consultation training intervention sessions directly with YP 14-15

AMOUNT theory study - advisory group member with Liverpool John Moors University

More than 35 sessions delivered, including:

- 6 Chemsex training sessions delivered in conjunction with Terence Higgins Trust.
- Chemsex workshop delivered at Sex, Drugs and Scotland's Health Conference in partnership with THT.
- Contributed to Chemsex roundtable masterclass at Sex, Drugs and Scotland's Health Conference.

35 steroid use awareness sessions.

11 facilitated sessions / inputs on women who use drugs including selling or exchanging sex.

4 sessions on HIV, Hepatitis and Sexual health to ADPs/MCNs.

Facilitated 6 sessions to develop pathways and evaluate for BBV peer navigation partnership.

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OBJECTIVES AND ACTIVITIES

Significant activities - continued

3 sessions - Assisted NHS Fife with tests of change and shared learning NHS Forth Valley and National conference input.

12 sessions engaging with women who use drugs.

4 sessions engaging with people living with BBVs .

4 consultations with Midwives and Social work teams supporting vulnerable pregnant women who use drugs.

Consultation with public health and sexual health consultants in Fife on developing ways to provide cancer screening to vulnerable groups who use drugs.

Paper published - Vulnerability, Risk and Harm for People Who Use Drugs and Are Engaged in Transactional Sex.

4 podcasts released supporting the Drug Deaths Task Force's report on Women and Drug Related Deaths.

Hosted International Women's Day online conference and networking event - Women who use drugs and harm reduction. Supported 1 woman, with Simon Community, to share her lived experience at International Women's Day Conference.

FINANCIAL REVIEW

Financial position

The Statement of Financial Activities, on page 22, shows an overall increase in funds of £375,182. This is made up of:

- An increase in the General Fund of £97,671
- An increase in the Designated Funds of £187,552
- An increase in the Restricted Funds of £89,959

Details of grants receivable are shown in notes 2 and 4 on pages 28 and 29.

The movement on funds over the year is shown in note 17 on pages 35 to 40.

THE SCOTTISH DRUGS FORUM

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

FINANCIAL REVIEW

Funds

General Fund

Once again in 2021/22 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 2022/23. Funding has all been confirmed at the same level as in 2021/22.

At 31 March 2022, the balance of the General Fund stood at £758,862. 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 2021/22 our Covid induced operating environment was still uncertain. However with the lockdown experience of 2020/21 behind us we were confident that we could continue delivery our range of activity at costs which would allow us to breakeven for the year. During the year we were successful in attracting a range of new funding enabling us to expand our work. Additionally we experienced costs savings through a number of staff vacancies and through the continued closure of our office for extended periods. The net effect of all of this 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 2022/23 a further expanded activity base has allowed us to target a positive contribution to the General Reserve even if it is not quite at the level of long term aspirations. 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 £753,725 include:

- a redundancy provision of £156,197 (to ensure SDF can meet its legal obligations to staff when required) and £18,485 representing the carrying value of tangible fixed assets;
- £442,907 which has been set aside to support future work and;
- £136,136 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 £879,324 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 2022

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 2022, this would have suggested an appropriate level of available reserves to be between £904,000 - £1,506,000, although these figures have been skewed by an £800,000 grant we received for a short term media campaign. Without this our appropriate level of reserves would lie in the range of £703,000 - £1,172,000.

Additionally SDF's Board has taken account of their need to fund cashflow for the significant portion of grant funding which is now being received in arrears. For the year to 31 March 2022, this would have suggested an appropriate level of further available reserves to be around £200,000. The level of available General Reserves at 31 March 2022 were £758,862.

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 2022/23 of £2,300,000 this would suggest an appropriate level of General Reserves to be £958,000. 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 - various departments
National Lottery Community Fund
Borders Alcohol & Drug Partnership / NHS Borders
The Corra Foundation
Dumfries & Galloway Alcohol & Drug Partnership
East Ayrshire Alcohol & Drug Partnership / East Ayrshire Council
East Dunbartonshire Alcohol & Drug Partnership / East Dunbartonshire Council
Edinburgh City ADP
Erasmus+ European Union Programme
Fife Alcohol & Drug Partnership
Glasgow City Council Integrated Grants Fund
Highland Alcohol & Drug Partnership
King's College London
National Institute for Health and Care Research - EPIToPE & SHARPS
North Lanarkshire Alcohol & Drugs Partnership
North Lanarkshire Council
NHS Fife
NHS Greater Glasgow & Clyde /Glasgow Alcohol & Drugs Partnership
NHS Lanarkshire

THE SCOTTISH DRUGS FORUM

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

FUTURE PLANS

Our current (2022/23) core funding agreement from Scottish Government is for one year, to March 2023. We are grateful to them and the majority of our other funders who confirmed their funding of our activities during 2021/22 and have done so again for 2022/23.

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
J A Adam
H Robertson
J Budd
G Webster
M D McCann
A O'Gorman
P Tougher (resigned 31/3/2022)
P Tracey
G J Brown
G A Burton
L C Christopher
M D Paul
J Kelland

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 2022

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

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.

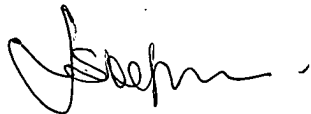
THE SCOTTISH DRUGS FORUM

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

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 15 June 2022 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'J Stephen', followed by a small horizontal line.

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 2022 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 2022 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 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.

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.



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

15 June 2022

THE SCOTTISH DRUGS FORUM

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME FROM					
Grants and subscriptions	2	286,000	-	286,000	286,000
Charitable activities	4				
Hepatitis Scotland		-	187,558	187,558	179,321
Other national services		-	2,271,656	2,271,656	1,132,628
Addiction Worker's Training Programme		-	564,856	564,856	525,413
User involvement & peer research		-	153,415	153,415	164,225
Consultancy, educational training & other income		149,771	-	149,771	7,880
Investment income	3	1,502	-	1,502	1,209
Total		437,273	3,177,485	3,614,758	2,296,676
EXPENDITURE ON					
Direct charitable costs	5				
Administrative costs		(50,634)	200,169	149,535	159,442
Staff costs		158,847	1,601,110	1,759,957	1,506,334
Project costs	7	14,640	1,315,444	1,330,084	282,346
Total		122,853	3,116,723	3,239,576	1,948,122
NET INCOME		314,420	60,762	375,182	348,554
Transfers between funds	17	(29,197)	29,197	-	-
Net movement in funds		285,223	89,959	375,182	348,554
RECONCILIATION OF FUNDS					
Total funds brought forward		1,227,364	789,365	2,016,729	1,668,175
TOTAL FUNDS CARRIED FORWARD		1,512,587	879,324	2,391,911	2,016,729

The notes form part of these financial statements

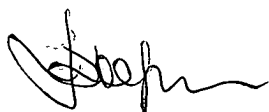
THE SCOTTISH DRUGS FORUM (REGISTERED NUMBER: SC106295)

**BALANCE SHEET
31 MARCH 2022**

	Notes	2022 £	2021 £
FIXED ASSETS			
Tangible assets	12	18,485	13,677
CURRENT ASSETS			
Debtors	13	129,468	84,154
Cash at bank and in hand		2,378,744	2,005,983
		<u>2,508,212</u>	<u>2,090,137</u>
CREDITORS			
Amounts falling due within one year	14	(134,786)	(87,085)
NET CURRENT ASSETS		<u>2,373,426</u>	<u>2,003,052</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>2,391,911</u>	<u>2,016,729</u>
NET ASSETS		<u>2,391,911</u>	<u>2,016,729</u>
FUNDS	17		
Unrestricted funds:			
General fund		758,862	661,191
Redundancy provision		156,197	190,507
Fixed asset fund		18,485	13,677
Long term absence reserve		26,040	29,576
Training reserve		28,831	34,296
Accommodation development		33,397	33,397
Programme development		319,639	182,770
Future commitments fund		136,136	51,950
Contact Management		30,000	30,000
Volunteer Support		5,000	-
		<u>1,512,587</u>	<u>1,227,364</u>
Restricted funds		<u>879,324</u>	<u>789,365</u>
TOTAL FUNDS		<u>2,391,911</u>	<u>2,016,729</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 15 June 2022 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 2022**

	Notes	2022 £	2021 £
Cash flows from operating activities			
Cash generated from operations	1	<u>390,599</u>	<u>408,732</u>
Net cash provided by operating activities		<u>390,599</u>	<u>408,732</u>
Cash flows from investing activities			
Purchase of property plant and equipment		(19,340)	(9,575)
Interest received		<u>1,502</u>	<u>1,209</u>
Net cash used in investing activities		<u>(17,838)</u>	<u>(8,366)</u>
Change in cash and cash equivalents in the reporting period		<u>372,761</u>	<u>400,366</u>
Cash and cash equivalents at the beginning of the reporting period		<u>2,005,983</u>	<u>1,605,617</u>
Cash and cash equivalents at the end of the reporting period		<u><u>2,378,744</u></u>	<u><u>2,005,983</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 2022**

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

	2022	2021
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	375,182	348,554
Adjustments for:		
Depreciation charges	14,532	20,233
Interest received	(1,502)	(1,209)
Decrease in stocks	-	50
(Increase)/decrease in debtors	(45,314)	87,108
Increase/(decrease) in creditors	47,701	(46,004)
Net cash provided by operations	390,599	408,732

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/21	Cash flow	At 31/3/22
	£	£	£
Net cash			
Cash at bank and in hand	2,005,983	372,761	2,378,744
	<u>2,005,983</u>	<u>372,761</u>	<u>2,378,744</u>
Total	<u>2,005,983</u>	<u>372,761</u>	<u>2,378,744</u>

THE SCOTTISH DRUGS FORUM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

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 2022/23 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 16. 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 2022

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 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.

Fund accounting

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

THE SCOTTISH DRUGS FORUM

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

1. ACCOUNTING POLICIES - continued

Fund accounting

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

	2022 £	2021 £
Grants	<u>286,000</u>	<u>286,000</u>

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

	2022 £	2021 £
NHS Borders	3,000	3,000
Scottish Government - for National core activities (including directory)	<u>283,000</u>	<u>283,000</u>
	<u>286,000</u>	<u>286,000</u>

THE SCOTTISH DRUGS FORUM

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

3. INVESTMENT INCOME

	2022	2021
	£	£
Bank interest receivable	<u>1,502</u>	<u>1,209</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	2022	2021
	£	£
National services:		
Hepatitis Scotland	187,558	179,321
Other national services	2,271,656	1,132,628
Operations projects:		
Addiction Worker's Training Programme	564,856	525,413
User involvement & peer research	153,415	164,225
Consultancy, educational training & other income	149,771	7,880
	<u>3,327,256</u>	<u>2,009,467</u>

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

	2022	2021
	£	£
Scottish Government - Naloxone/critical incidents training	226,264	161,774
Scottish Government - Sexual Health	203,853	191,870
East Dunbartonshire Council - user involvement	-	14,250
East Ayrshire ADP - User involvement & peer to peer recovery	49,915	49,915
Scottish Government - Hepatitis Scotland	172,277	174,321
Scottish Government - Media	800,000	-
Scottish Government - Emergency plan	65,619	65,000
Addiction workers training project	406,276	524,951
NHS Fife - User involvement and Workforce Development	20,000	40,000
Scottish Government - Workforce Development Project	313,732	313,733
Scottish Government - Harm Reduction	76,916	-
Scottish Government - MAT Development	60,000	60,000
Scottish Government - Living Experience	150,755	-
Corra Foundation	384,124	77,527
Other grants	241,509	206,739
	<u>3,171,240</u>	<u>1,980,080</u>

THE SCOTTISH DRUGS FORUM

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Administrative costs	-	149,535	149,535
Staff costs	1,742,563	17,394	1,759,957
	<u>1,742,563</u>	<u>166,929</u>	<u>1,909,492</u>

6. SUPPORT COSTS

	Management and head office costs £	Finance £	Governance costs £	Totals £
Administrative costs	136,749	67	12,719	149,535
Staff costs	4,972	-	12,422	17,394
	<u>141,721</u>	<u>67</u>	<u>25,141</u>	<u>166,929</u>

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

Management and head office costs

	Administrative costs £	Staff costs £	2022 Total activities £	2021 Total activities £
Rent and rates	43,974	-	43,974	18,523
Postage and telephone	17,006	-	17,006	17,836
Property services	28,925	-	28,925	50,419
Office supplies	15,218	-	15,218	11,699
Office equipment costs	16,787	-	16,787	21,410
Professional fees	1,039	-	1,039	372
Staff recruitment	-	4,972	4,972	2,988
Depreciation of plant and equipment	13,800	-	13,800	19,221
	<u>136,749</u>	<u>4,972</u>	<u>141,721</u>	<u>142,468</u>

Governance costs

	Administrative costs £	Staff costs £	2022 Total activities £	2021 Total activities £
Wages	-	12,160	12,160	10,094
Auditors' remuneration	5,240	-	5,240	5,240
Rent and rates	2,314	-	2,314	975
Property services	1,522	-	1,522	2,654
Staff recruitment	-	262	262	157
Postage and telephone	895	-	895	939
Office supplies and equipment	1,685	-	1,685	1,743
Carried forward	<u>11,656</u>	<u>12,422</u>	<u>24,078</u>	<u>21,802</u>

THE SCOTTISH DRUGS FORUM

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

6. SUPPORT COSTS - continued

Governance costs - continued

	Administrative costs	Staff costs	2022 Total activities	2021 Total activities
	£	£	£	£
Brought forward	11,656	12,422	24,078	21,802
Professional fees	331	-	331	20
Depreciation of plant and equipment	732	-	732	1,012
	<u>12,719</u>	<u>12,422</u>	<u>25,141</u>	<u>22,834</u>

7. PROJECT COSTS

	2022 £	2021 £
Travel and subsistence	9,371	994
Staff training and development	1,905	4,280
Publications, printing and subscriptions	1,185	1,058
National services project costs	947,088	60,918
Operations services project costs	353,496	205,942
Other project costs	17,039	9,154
	<u>1,330,084</u>	<u>282,346</u>

8. NET INCOME/(EXPENDITURE)

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

	2022 £	2021 £
Auditors' remuneration	5,240	5,240
Depreciation - owned assets	14,532	20,233
Other operating leases	<u>46,288</u>	<u>19,498</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

During the year, no Trustees were paid any remuneration or received any benefits (2021: £nil).

THE SCOTTISH DRUGS FORUM

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

9. TRUSTEES' REMUNERATION AND BENEFITS - continued

Trustees' expenses

During the year, Trustees of the Board received reimbursement of expenses of £116 (2021: £110).

10. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	1,497,234	1,285,133
Social security costs	163,339	135,972
Other pension costs	94,150	82,084
	<u>1,754,723</u>	<u>1,503,189</u>

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

	2022	2021
Management	9	9
Project/development	27	25
Administrative support	5	5
Trainees	20	20
	<u>61</u>	<u>59</u>

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

	2022	2021
£60,001 - £70,000	<u>1</u>	<u>1</u>

During the year, total remuneration of £142,846 (2021 - £139,333) 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	286,000	-	286,000
Charitable activities			
Hepatitis Scotland	-	179,321	179,321
Other national services	-	1,132,628	1,132,628
Addiction Worker's Training Programme	-	525,413	525,413
User involvement & peer research	-	164,225	164,225
Consultancy, educational training & other income	7,880	-	7,880
Investment income	1,209	-	1,209
Total	<u>295,089</u>	<u>2,001,587</u>	<u>2,296,676</u>

EXPENDITURE ON

THE SCOTTISH DRUGS FORUM

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Direct charitable costs			
Administrative costs	11,043	148,399	159,442
Staff costs	184,739	1,321,595	1,506,334
Project costs	9,602	272,744	282,346
Total	205,384	1,742,738	1,948,122
NET INCOME	89,705	258,849	348,554
Transfers between funds	7,201	(7,201)	-
Net movement in funds	96,906	251,648	348,554
RECONCILIATION OF FUNDS			
Total funds brought forward	1,130,458	537,717	1,668,175
TOTAL FUNDS CARRIED FORWARD	1,227,364	789,365	2,016,729

12. TANGIBLE FIXED ASSETS

	Leasehold improvements £	Fixtures, fittings and equipment £	Totals £
COST			
At 1 April 2021	80,649	86,731	167,380
Additions	-	19,340	19,340
Disposals	-	(3,161)	(3,161)
At 31 March 2022	80,649	102,910	183,559
DEPRECIATION			
At 1 April 2021	80,649	73,054	153,703
Charge for year	-	14,532	14,532
Eliminated on disposal	-	(3,161)	(3,161)
At 31 March 2022	80,649	84,425	165,074
NET BOOK VALUE			
At 31 March 2022	-	18,485	18,485
At 31 March 2021	-	13,677	13,677

THE SCOTTISH DRUGS FORUM

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade debtors	102,571	62,413
Prepayments and accrued income	26,897	21,741
	<u>129,468</u>	<u>84,154</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	14,668	22,448
Social security and other taxes	91,829	38,345
Other creditors	6,276	7,251
Funds held for ERIT	5,678	5,678
Accruals and deferred income	16,335	13,363
	<u>134,786</u>	<u>87,085</u>

Funds of £5,678 (2021 - £5,678) are held on behalf of the Federation of European Professional Associations Working in the Field of Drug Abuse (ERIT).

15. LEASING AGREEMENTS

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

	2022	2021
	£	£
Within one year	9,317	9,317
Between one and five years	149,072	149,072
In more than five years	139,755	177,023
	<u>298,144</u>	<u>335,412</u>

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	2022 Total funds	2021 Total funds
	£	£	£	£
Fixed assets	18,485	-	18,485	13,677
Current assets	1,628,888	879,324	2,508,212	2,090,137
Current liabilities	(134,786)	-	(134,786)	(87,085)
	<u>1,512,587</u>	<u>879,324</u>	<u>2,391,911</u>	<u>2,016,729</u>

THE SCOTTISH DRUGS FORUM

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

17. MOVEMENT IN FUNDS

	At 1/4/21 £	Net movement in funds £	Transfers between funds £	At 31/3/22 £
Unrestricted funds				
General fund	661,191	124,179	(26,508)	758,862
Redundancy provision	190,507	(38,948)	4,638	156,197
Fixed asset fund	13,677	(14,532)	19,340	18,485
Long term absence reserve	29,576	-	(3,536)	26,040
Training reserve	34,296	(5,465)	-	28,831
Accommodation development	33,397	-	-	33,397
Programme development	182,770	115,000	21,869	319,639
Future commitments fund	51,950	134,186	(50,000)	136,136
Contact Management	30,000	-	-	30,000
Volunteer Support	-	-	5,000	5,000
	<u>1,227,364</u>	<u>314,420</u>	<u>(29,197)</u>	<u>1,512,587</u>
Restricted funds				
Hepatitis Scotland	19,812	15,210	6,429	41,451
AWTP	312,187	(94,701)	16,921	234,407
East Dunbartonshire UI	2,952	(2,952)	-	-
East Ayrshire UI	8,838	(5,912)	-	2,926
BBV Research	3,432	(3,000)	-	432
Naloxone directory	168,546	177,089	11,380	357,015
Contact management	4,000	-	-	4,000
Emergency plan	2,810	868	(894)	2,784
Fife UI	25,430	(23,687)	-	1,743
Workforce development	113,473	(3,044)	10	110,439
Alcohol & Drug Education	18,738	(11,632)	(843)	6,263
EPIToPe	(15,417)	4,964	-	(10,453)
Argyll & Bute	10,373	(10,373)	-	-
Vulnerable Young People	-	(4,007)	4,007	-
Specific Pops?	-	3,003	(3,003)	-
People who Inject	-	2,201	(2,201)	-
E.A.E.R.	(473)	(1,857)	2,330	-
Aberdeenshire - research	3,040	(3,040)	-	-
City Centre Group	2,818	-	-	2,818
OST Guidance	10,355	(10,355)	-	-
North Lanarkshire	40,511	(33,696)	-	6,815
Keep Safe Mats	2,000	-	-	2,000
MAT Comms	33,574	6,317	(1,088)	38,803
Burn-out	21,616	(21,616)	-	-
GCU Voluntary	750	(150)	-	600
Local Community Fund	-	26,450	(893)	25,557
Living Experience	-	54,682	(2,958)	51,724
	<u>789,365</u>	<u>60,762</u>	<u>29,197</u>	<u>879,324</u>
TOTAL FUNDS	<u>2,016,729</u>	<u>375,182</u>	<u>-</u>	<u>2,391,911</u>

THE SCOTTISH DRUGS FORUM

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

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	303,087	(178,908)	124,179
Redundancy provision	-	(38,948)	(38,948)
Fixed asset fund	-	(14,532)	(14,532)
Training reserve	-	(5,465)	(5,465)
Programme development	-	115,000	115,000
Future commitments fund	134,186	-	134,186
	437,273	(122,853)	314,420
Restricted funds			
Hepatitis Scotland	187,558	(172,348)	15,210
AWTP	406,276	(500,977)	(94,701)
East Dunbartonshire UI	-	(2,952)	(2,952)
East Ayrshire UI	49,915	(55,827)	(5,912)
BBV Research	-	(3,000)	(3,000)
Naloxone directory	1,369,786	(1,192,697)	177,089
Emergency plan	65,619	(64,751)	868
Fife UI	20,000	(43,687)	(23,687)
Workforce development	390,648	(393,692)	(3,044)
Alcohol & Drug Education	80,000	(91,632)	(11,632)
EPIToPe	8,953	(3,989)	4,964
Argyll & Bute	-	(10,373)	(10,373)
Vulnerable Young People	61,266	(65,273)	(4,007)
Specific Pops?	66,040	(63,037)	3,003
People who Inject	61,266	(59,065)	2,201
E.A.E.R.	7,669	(9,526)	(1,857)
Aberdeenshire - research	-	(3,040)	(3,040)
OST Guidance	-	(10,355)	(10,355)
North Lanarkshire	23,500	(57,196)	(33,696)
MAT Comms	52,441	(46,124)	6,317
SG MAT Quality	60,000	(60,000)	-
Burn-out	3,000	(24,616)	(21,616)
GCU Voluntary	-	(150)	(150)
Local Community Fund	68,141	(41,691)	26,450
Living Experience	150,911	(96,229)	54,682
Borders	15,496	(15,496)	-
Homelessness	29,000	(29,000)	-
	3,177,485	(3,116,723)	60,762
TOTAL FUNDS	3,614,758	(3,239,576)	375,182

THE SCOTTISH DRUGS FORUM

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

17. MOVEMENT IN FUNDS - continued

Comparatives for 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>

THE SCOTTISH DRUGS FORUM

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

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	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
	<u>295,089</u>	<u>(205,384)</u>	<u>89,705</u>
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
	<u>2,001,587</u>	<u>(1,742,738)</u>	<u>258,849</u>
TOTAL FUNDS	<u>2,296,676</u>	<u>(1,948,122)</u>	<u>348,554</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.

THE SCOTTISH DRUGS FORUM

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

17. MOVEMENT IN FUNDS - continued

Redundancy provision

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

Fixed asset fund

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

Long term absence reserve

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

Training reserve

Allows for the training and development of staff.

Accommodation development

A short term fund targeting enhancement of the Glasgow office premises.

Programme development

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

Future Commitments

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

Contact Management

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

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.

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.

THE SCOTTISH DRUGS FORUM

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

17. 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.

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.

City Centre Group

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

North Lanarkshire

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

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.

SG MAT Quality

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

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.

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 2022

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 £94,150 (2021 - £82,084). At the year end, there was an outstanding amount due of £3,505 (2021 - £2,678).

19. RELATED PARTY DISCLOSURES

During the year, payments to Trustees of the Board amounted to £116 (2021 : £110).

There are no other related parties for the year ended 31 March 2022 (2021: £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.