

WEST LOTHIAN DRUG & ALCOHOL SERVICE
(A company limited by guarantee)

**Report and Financial Statements
for the year ended 31 March 2009**

Charity no: SC005776

Company no: SC212157

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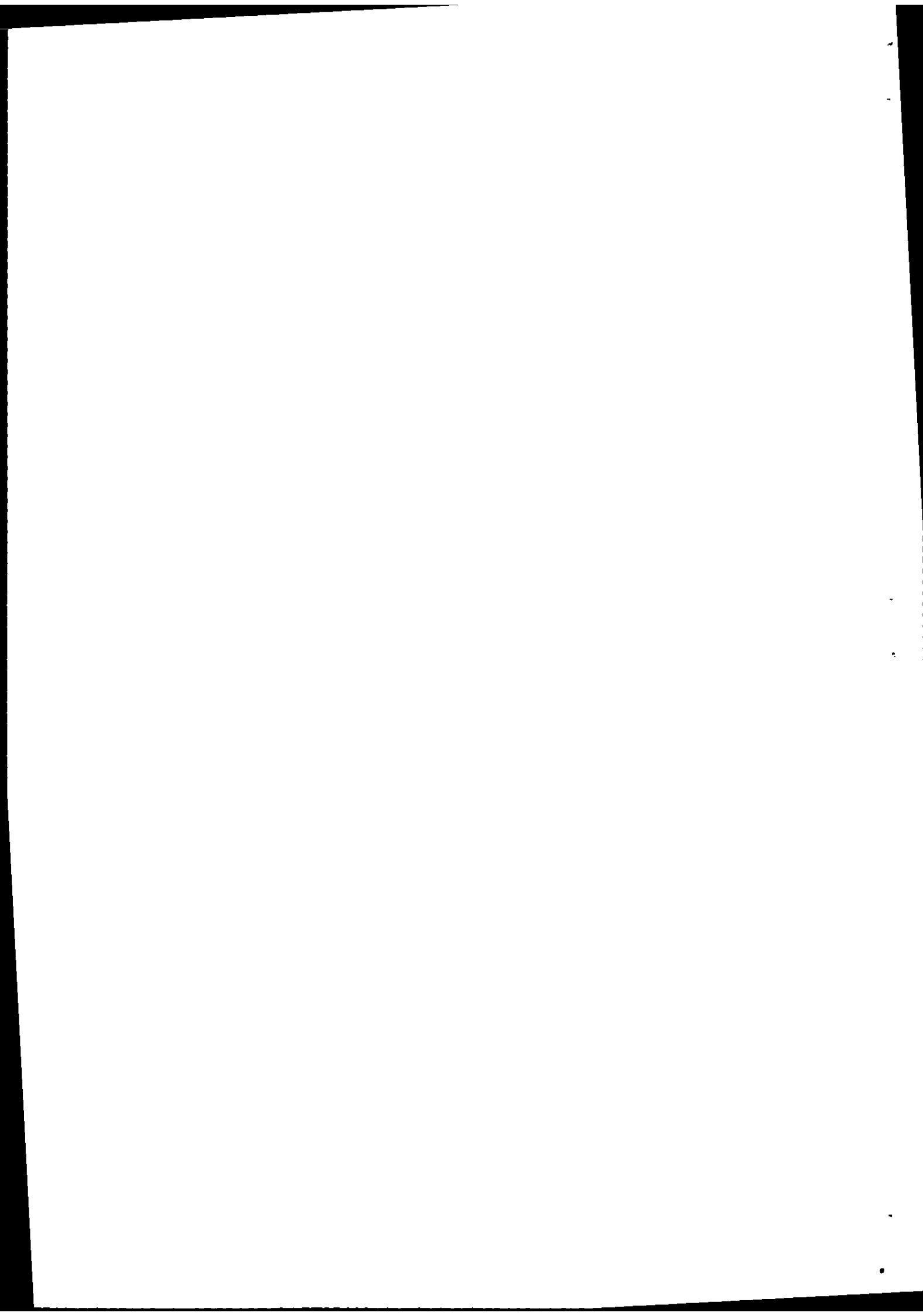


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WEST LOTHIAN DRUG & ALCOHOL SERVICE

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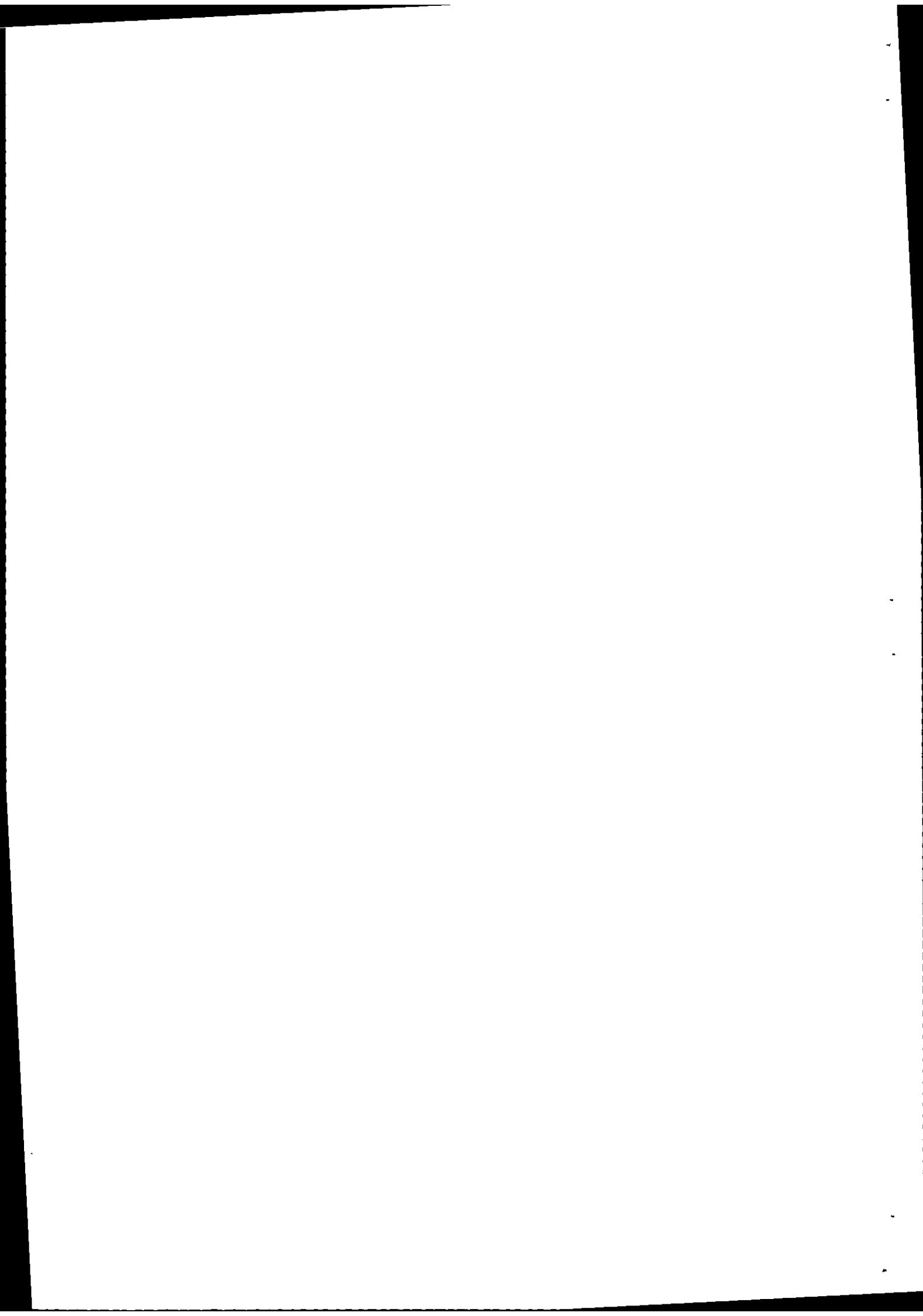
WEST LoTHIAN DRUG & ALCOHOL SERVICE

Report of the Board of Management for the Year Ended 31st March 2009

The Board of Management presents its report and audited financial statements for the year ended 31st March 2009.

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Name	West Lothian Drug & Alcohol Service (WLDAS)	
Charitable Status	West Lothian Drug & Alcohol Service is a registered Scottish charity.	
Charity Registration No.	SC005776	
Company Registration No.	SC212157	
Registered Office and Operational Address	43 Adelaide Street Craigshill LIVINGSTON EH54 5HQ	
Board of Management	Sandy Milne Paul Thomson Patricia Aniello Eadie Hogg Bob Burnett Ellen Glass Bill Davidson Gill Cottrell Derek Fairley	Chair Vice Chair Treasurer Representative, Community Services, West Lothian Council Co-opted Member, West Lothian Healthcare NHS Trust Representative, West Lothian Council Representative, Lothian & Borders Police, Appointed November 2008
Directors	Sandy Milne Gill Cottrell Patricia Aniello Paul Thomson Bill Davidson	
Company Secretary	Margot Ferguson	
Senior Management Team	Margot Ferguson Heather Watson	General Manager Deputy Manager
Auditors:	G. O. Thomson & Co. Chartered Accountants & Registered Auditor 13 Hope Street LANARK ML11 7NL	
Bankers	Lloyds TSB Scotland plc Wishaw Branch 12 Stewarton Street WISHAW ML2 8AW	



WEST LOTHIAN DRUG & ALCOHOL SERVICE

Report of the Board of Management for the Year Ended 31st March 2009

STRUCTURE, GOVERNANCE & MANAGEMENT

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 20th October, 2000 and registered as a charity on 21st July, 1992. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. Under those Articles, the directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Board of Management. Under the requirements of the Memorandum and Articles of Association the members of the Board of Management are elected at the AGM to serve a period of 3 years, subject to ratification at each AGM.

Recruitment and appointment of Board of Management

Due to the size of the organisation, the complexity of funding and the services offered, the Board of Management seeks to ensure that appropriate business and development skills to manage such diversity are reflected in its membership. To enhance the direct client provision, both in education and training, and adult and young people counselling and rehabilitation, expertise in these areas is well represented.

Board of Management induction and training

Most Board members are familiar with the practical work of the charity. On appointment, new members are invited to meet with the General Manager and are given the previous year's Minutes of Meetings, latest financial statements and major reports and OSCR's Guidance for charity trustees. Periodically, the Board meets, with senior staff in attendance, to discuss strategic planning and organisational development needs.

Risk management

The Board of Management has conducted a review of the major risks to which the charity is exposed. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the service. The continuing implementation of Best Value Reviews, the QuADS Standard (Quality Assurance for Drug and Alcohol Services), the National Standards for Drug & Alcohol Services and COSCA Accreditation ensure a consistent quality of delivery for all operational aspects of the charity. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

Organisational Structure

West Lothian Drug & Alcohol Service has a Board of Management of 9 members who meet bi-monthly and are responsible for setting the strategic direction of the charity, monitoring performance and ensuring that governance structures reflect best practice. At present, the Board has members from a variety of professional backgrounds relevant to the work of the charity. The Company Secretary also sits on the Board but has no voting rights.

A scheme of delegation is in place and day-to-day responsibility for the provision of the services rests with the senior management team. The General Manager is responsible for ensuring that the charity delivers the services specified and that key performance outcomes are met. The managers have responsibility for the day-to-day operational management, individual supervision of the respective staff teams and also ensuring that the teams continue to develop their knowledge and skills in line with good practice and meeting recognised standards.

WEST LoTHIAN DRUG & ALCOHOL SERVICE

Report of the Board of Management for the Year Ended 31st March 2009

Related parties

At a national level, drug treatment and support services are steered by the Scottish Government's recently published drug strategy "The Road to Recovery" and our alcohol services by the national alcohol strategy "Changing Scotland's Relationship with Alcohol". The local Drug Action Team will be charged with the responsibility for delivering the strategy and its Review and Commissioning Group will be responsible for the commissioning of appropriate services. West Lothian Drug Action Team includes representatives from, amongst others, the local authority, health and voluntary sector agencies. The General Manager sits on the Operational Drug Action Team for West Lothian. Both Managers sit on various multi-agency planning and policy groups at local and national level.

OBJECTIVES AND ACTIVITIES

The main objectives and activities for the year continued to focus upon the promotion and prevention of the misuse of drugs and the rehabilitation of those drug users. The strategies employed to assist the charity to meet these objectives included the following:

- Providing a range of services which are reflective of relevant quality standards and address the potential problems related to drug misuse;
- Focusing upon limiting the harm which comes with drug abuse, not only for the individual but also their family and friends and the wider community of West Lothian;
- Working towards applying national standards of service;
- Working in partnership with other agencies to secure the widest range of services available that best matches the needs of its client population.

ACHIEVEMENTS AND PERFORMANCE

The main areas of charitable activity are the provision of advice and information; health promotion; counselling and support; education and training; and rehabilitation for adults and young people in the areas of drugs, alcohol, tobacco and sexual health. We took 2,466 enquiries in the year to 31st March, 2009.

In 2007 West Lothian Drug Action Team introduced outcome commissioning to fund a range of services. In March 2008 the organisation won 5 contracts to deliver counselling and support services in West Lothian. Finance to deliver these services was based on full cost recovery. Unfortunately, while securing the biggest award for the next 3 years, only one the services secured the amount of revenue necessary to continue work at the current levels of activity. At the same time NHS Lothian had not confirmed their funding support beyond March 2008. The organisation was facing a difficult future financially. After considering many options, the Board of Management decided that the best way forward to secure longer term viability was to re-structure the organisation. This resulted in 2 redundancies, a reduction in general administration hours and some posts having a dual role and was completed in the current financial year.

Health promotion

A resource library is based at the central office and provides health promotion materials for drug users, teachers, social workers and others wanting to know more about the effects of drug, alcohol and tobacco use. Funding for the service is primarily provided by NHS Lothian.

£1,500 of Community Safety Funding was awarded for the production of an Alcohol Service Card for distribution at local police stations and the local Accident & Emergency department.

WEST LoTHIAN DRUG & ALCOHOL SERVICE

Report of the Board of Management for the Year Ended 31st March 2009

Counselling, support and community rehabilitation

We received 1,267 referrals in 2008/2009, of which 472 clients became ongoing. All clients are assessed within two working weeks of referral. We offer clinics in health centres across West Lothian and a service in the homeless unit in Blackburn.

We recently became a member of the Domestic Abuse Screening Group and piloted a domestic abuse screening tool for West Lothian Drug Action Team to ascertain how many women who use substances have been victims of domestic violence.

We are one of the key agencies of West Lothian Drug Care Partnership where all the drug agencies in West Lothian work together on joint assessments of the referrals and direct clients into the most appropriate drug service based on their needs. However, almost 50% of our work is with people who are motivated to refer themselves into treatment.

Due to the organisational re-structuring undertaken last year we lost half a full time equivalent post from our young people's counselling service. Back on Track took 229 referrals which resulted in 98 young people receiving intensive support.

A pilot cannabis post was given 3 years funding as part of the contract with West Lothian Drug Action Team. The post has dealt with 78 clients.

Work with offenders is now an established part of the services we offer. A total of 271 arrestees were screened by the Arrest Referral Worker in the custody suite at 'F' Division, Lothian & Borders Police and our work with the Scottish Prison Service continues, mainly in HM Prisons Saughton, Compton Vale and Addiewell as well as HMYOI Polmont.

We were successful in securing funding from West Lothian Council to continue Operation Floorwalk, an early intervention scheme to tackle underage drinking and anti-social behaviour run in conjunction with Lothian & Borders Police and West Lothian Youth Action Project.

Headway, our Community Rehabilitation Service, also lost half a full time equivalent post. However, 94 referrals were made for clients whose drug and alcohol use was under control and who were considering further education, training, volunteering or employment.

Education and training

Using our pool of trained sessional workers, we were able to deliver tobacco awareness sessions to students in 65 West Lothian primary schools.

Following on from the specialist "Training the Trainers on Cannabis", WLDAS staff were able to run a further workshop for workers from different agencies in West Lothian. Cannabis sessions were delivered to Smoking Cessation Workers in Stirling and the Scottish Tobacco Control Alliance Youth Forum.

Training on drug and alcohol issues and policy was delivered to a diverse range of professionals, parents, community groups, including health professionals, and foster carers. Examples include staff at Oakridge College, Broxburn, West Lothian Council young people's support workers and staff at the Richmond Fellowship.

Re-prioritisation of NHS Lothian drug treatment and tobacco budgets meant the loss of the Sexual Health/BBV Education worker.

Stop Smoking Services

Although the Service saw 126 people about their smoking, NHS Lothian decided to recall the funding for our two Adult Tobacco posts.

Young People's Tobacco (formerly Cloud 9), our young people's stop smoking service, continued with money from NHS Lothian.

New stop smoking groups were also established with ROA money in areas of social disadvantage in West Lothian.

WEST LoTHIAN DRUG & ALCOHOL SERVICE

Report of the Board of Management for the Year Ended 31st March 2009

FINANCIAL REVIEW

Although successful in the commissioning process by securing contracts for five of our services and despite the 7% uplift, the money awarded was not enough to sustain the services at existing levels. The level of uplift in the subsequent two years of the contracts is 2.5%. Some of the services had been "propped up" in previous years by using our reserves. This could not be sustained in the longer term.

For the organisation to remain financially viable until 2011 and to comply with OSCR's recommendation of having 3 months operating costs in reserve, the Board of Management deemed it prudent to re-structure current operations. This resulted in 2 posts being made redundant and a reduction in administration hours.

Our new contracts with West Lothian Drug Action Team became operational from 1st July, 2008. Services purchased under this new commissioning process are

- Adult Counselling and Support
- Young People's Counselling and Support
- Work with Offenders
- Community Rehabilitation
- Cannabis Work

Reprioritisation of NHS tobacco money to meet the Scottish Government's HEAT targets meant the loss of 2 tobacco posts.

Funding from the Drug Treatment budget for Sexual Health and BBV money also ended with the loss of a part-time post.

Principal funding sources

The principal funding sources for the charity are:

NHS Lothian
West Lothian Council – Social Policy (Adult Services)
West Lothian Council – Social Policy (Communities & Information)
West Lothian Council – Education & Cultural Services
West Lothian Drug Action Team

Trust and Donations

Linlithgow & Bo'ness Rotary

New Funding 2009/2010

The Scottish Government made money available to support their new alcohol strategy and we successfully won contracts from West Lothian Drug Action Team to appoint a full-time worker at the Accident & Emergency Department of St. John's Hospital and a part-time worker to develop the work of West Lothian Alcohol Licensing Forum.

We were also successful in our bid to NHS Lothian to host one of 5 posts across the Lothians to develop the Scottish Government Tobacco Prevention plan.

Investment policy

Aside from retaining a prudent amount in reserves each year, most of the charity's funds are to be spent in the shorter term. There are few funds for longer term investments.

WEST LoTHIAN DRUG & ALCOHOL SERVICE

Report of the Board of Management for the Year Ended 31st March 2009

Reserves policy

The Board of Management has examined the charity's requirements in light of the risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be equivalent to a minimum of 3 months expenditure. Budgeted expenditure for 2009/2010 is £780,000 with a 2.5% uplift for services funded by West Lothian Drug Action Team and 2.5% from West Lothian Council and NHS Lothian. Unrestricted funds amount to £177,508. Therefore the present level of reserves available to the charity are slightly below the target level at 2.7 months. Although the strategy is to continue to build reserves through operating surpluses, it has become necessary for the Board to look to other sources of income to meet the financial demands placed on the charity. In the short term, the Board of Management has also considered the extent to which existing activities and expenditure could be curtailed, should circumstances arise.

PLANS FOR FUTURE PERIODS

The charity plans to continue the activities outlined above in the forthcoming years, subject to satisfactory and realistic funding arrangements. However, we must remain flexible especially in light of the proposed efficiency savings facing both central and local government in the next 4 years and be adaptable to changes in how services are commissioned and funded and ensure that our organisational structure and the services it offers are fit for purpose.

The charity will also continue to operate to QuADS Standards (Quality Assurance for Drug & Alcohol Services) and the more recent Standards for Drug Agencies published by the Scottish Executive, as well as improving our monitoring and data recording and reporting to the Drug Action Team.

RESPONSIBILITIES OF THE BOARD OF MANAGEMENT

Company law requires the Board of Management to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the Board of Management should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the company will continue on that basis.

The Board of Management is responsible for maintaining proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act, 1985. The Board of Management is 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.

Members of the Board of Management

Members of the Board of Management, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on Page 1.

In accordance with company law, as the company's directors, we certify that:

- so far as we are aware, there is no relevant audit information of which the company's auditors are unaware; and
- as the directors of the company we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

WEST LOTHIAN DRUG & ALCOHOL SERVICE

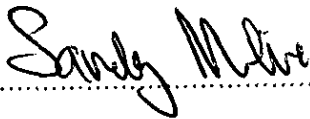
**Report of the Board of Management
for the Year Ended 31st March 2009**

AUDITORS

G. O. Thomson & Co. were re-appointed as the charitable company's auditors during the year and have expressed their willingness to continue in that capacity.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in March, 2005) and in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small entities.

Approved by the Board of Management on 15th September 2009 and signed on its behalf by:

A handwritten signature in cursive script, reading "Sandy Milne", written over a dotted line.

Sandy Milne, Director

WEST LOTHIAN DRUG & ALCOHOL SERVICE

Report of the Independent Auditors to the Members of West Lothian Drug & Alcohol Service

We have audited the financial statements of West Lothian Drug & Alcohol Service for the year ended 31 March 2009 which comprise *Statement of Financial Activities*, *Balance Sheet* and related notes (on pages ten to sixteen). These financial statements have been prepared under the accounting policies set out therein and the requirements of the Financial Reporting Standard for Smaller Entities (effective January 2007).

This report is made exclusively to the members, as a body, in accordance with Section 235 of the Companies Act 1985 and to the charity's trustees, as a body, in accordance with section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the members and the charity's trustees those matters we are required to state to them in an auditor's 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 charity, its members as a body and its trustees as a body for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of the Board of Management and auditors

As described on the Responsibilities of the Board of Management on page five the members of the Board of Management (who are trustees for the purposes of charity law and includes directors of West Lothian Drug & Alcohol Service for the purposes of company law) are responsible for the preparation of the Board of Management's Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

We have been appointed auditors under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 1985 and report to you in accordance with those Acts.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Companies Act 1985, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006. We also report to you whether in our opinion the information given in the Board of Management's Annual Report is consistent with the financial statements.

In addition we report to you if, in our opinion, the charity has not kept proper accounting records, the financial statements do not accord with those records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding trustees' remuneration and transactions is not disclosed.

We read the Board of Management's Annual Report and consider the implications for our report if we become aware of any apparent misstatements within it.

Basis of audit opinion

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the Board of Management in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charitable company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

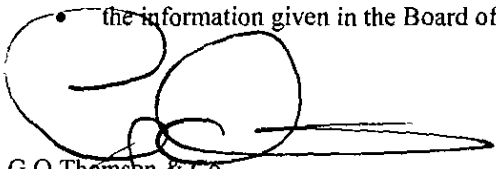
WEST LOTHIAN DRUG & ALCOHOL SERVICE

**Report of the Independent Auditors to the Members of
West Lothian Drug & Alcohol Service**

Opinion

In our opinion:

- the financial statements give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities of the state of the Charity's affairs as at 31 March 2009, and of the incoming resources and application of resources, including income and expenditure, for the year then ended;
- the financial statements have been properly prepared in accordance with the Companies Act 1985, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006; and
- the information given in the Board of Management's Annual Report is consistent with the financial statements.



G O Thomson & Co
Chartered Accountants
& Registered Auditor
13 Hope Street
Lanark
ML11 7NL

15th September 2009

WEST LOTHIAN DRUG & ALCOHOL SERVICE

Statement of Financial Activities (including Income and Expenditure Account) for the Year Ended 31 March 2009

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2009 £	Total Funds 2008 £
INCOMING RESOURCES					
Incoming resources from generated funds:					
Voluntary income:					
- Donations		2,045	-	2,045	4,001
- Grants receivable	2	1,500	-	1,500	150
Activities for generating funds:					
- Lecture and placement fees		-	-	-	1,683
- Miscellaneous income		495	-	495	1,390
Investment income		13,397	-	13,397	10,954
Incoming resources from charitable activities:					
- Grants receivable	3	<u>305,274</u>	<u>583,904</u>	<u>889,178</u>	<u>877,985</u>
Total Incoming Resources		<u>322,711</u>	<u>583,904</u>	<u>906,615</u>	<u>896,163</u>
RESOURCES EXPENDED					
Costs of generating funds:					
- Costs of generating voluntary income	4	1,317	-	1,317	1,357
Charitable activities	4	203,911	560,775	764,686	864,914
Governance costs	4	<u>4,035</u>	<u>4,174</u>	<u>8,209</u>	<u>10,448</u>
Total Resources Expended		<u>209,263</u>	<u>564,949</u>	<u>774,212</u>	<u>876,719</u>
Net incoming/(outgoing) resources before transfers		<u>113,448</u>	<u>18,955</u>	<u>132,403</u>	<u>19,444</u>
Gross transfers between funds		<u>(4,680)</u>	<u>4,680</u>	<u>-</u>	<u>-</u>
NET MOVEMENT IN FUNDS		<u>108,768</u>	<u>23,635</u>	<u>132,403</u>	<u>19,444</u>
RECONCILIATION OF FUNDS					
Balances brought forward at 1 April 2008		68,740	64,504	133,244	113,800
Net movement in funds		<u>108,768</u>	<u>23,635</u>	<u>132,403</u>	<u>19,444</u>
Balances Carried Forward at 31 March 2009		<u>177,508</u>	<u>88,139</u>	<u>265,647</u>	<u>133,244</u>

All incoming resources and resources expended derive from continuing activities.

The notes form part of these financial statements

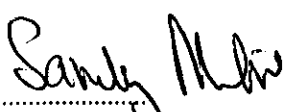
WEST LOTHIAN DRUG & ALCOHOL SERVICE

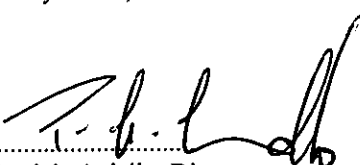
Balance Sheet as at 31 March 2009

		2009		2008	
	Notes	£	£	£	£
FIXED ASSETS:					
Tangible assets	9		658		1,350
CURRENT ASSETS:					
Debtors	10	4,978		4,666	
Cash at bank and in hand		<u>391,690</u>		<u>369,178</u>	
		396,668		373,844	
CREDITORS: Amounts falling due within one year	11	<u>131,679</u>		<u>241,950</u>	
Net current assets			<u>264,989</u>		<u>131,894</u>
Net assets			<u>265,647</u>		<u>133,244</u>
THE FUNDS OF THE CHARITY:					
Unrestricted Funds:					
General funds			137,508		60,525
Designated funds	13		<u>40,000</u>		<u>8,215</u>
			177,508		68,740
Restricted Funds	13		<u>88,139</u>		<u>64,504</u>
Total Charity Funds			<u>265,647</u>		<u>133,244</u>

These financial statements are prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small entities and with the Financial Reporting Standard for Smaller Entities (effective January 2007).

Approved by the Board of Management on 15th September 2009 and signed on its behalf by:


Sandy Milne, Director


Patricia Aniello, Director

The notes form part of these financial statements

WEST LoTHIAN DRUG & ALCOHOL SERVICE

Notes to the Financial Statements for the Year Ended 31 March 2009

1. Accounting Policies

- (a) The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007), the Companies Act 1985, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Statement of Recommended Practice: Accounting and Reporting by Charities issued in March 2005.
- (b) Voluntary income is received by way of grants, donations and gifts and is included in the Statement of Financial Activities when receivable.
- (c) Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the period in which they are receivable.
- (d) Incoming resources from investments are included when receivable.
- (e) Expenditure is recognised on an accrual basis as a liability is incurred and is reported as part of the expenditure to which it relates:
- Costs of generating funds comprise the costs associated with attracting voluntary income.
 - Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
 - Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.
 - All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis as set out in note 4.
- (f) Fixed assets are capitalised in the year of acquisition and depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.
- | | |
|-----------|-----------------|
| Equipment | -33.33% on cost |
|-----------|-----------------|
- (g) Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.
- (h) Designated funds are unrestricted funds earmarked by the Board of Management for particular purposes.
- (i) Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs.
- (j) The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. Contributions payable for the year are charged in the Income and Expenditure Account.

WEST LOTHIAN DRUG & ALCOHOL SERVICE

Notes to the Financial Statements for the Year Ended 31 March 2009

			Unrestricted Funds £	Restricted Funds £	Total Funds 2009 £	Total Funds 2008 £	
2.	Donations and grants						
	Linlithgow & Bo'ness Rotary		1,500	-	1,500	150	
3.	Incoming resources from charitable activities						
	Grants receivable						
	West Lothian Council		128,881	40,839	169,720	250,598	
	West Lothian Drug Action Team		-	433,032	433,032	312,586	
	NHS Lothian		176,393	110,033	286,426	299,840	
	ASH Scotland		-	-	-	3,743	
	Big Lottery Fund via NHS Lothian		-	-	-	11,218	
			<u>305,274</u>	<u>583,904</u>	<u>889,178</u>	<u>877,985</u>	
4.	Total Resources Expended						
	Basis of Allocation	Core Activities £	Other Activities £	Governance £	Total 2009 £	Total 2008 £	
	Costs directly allocated to activities						
	Audit fees	Direct	-	-	2,907	2,907	3,131
	Annual report	Direct	-	-	2,794	2,794	4,890
	Staff costs	Direct	482,357	175,520	2,508	660,385	759,763
	Training	Direct	10,195	4,235	-	14,430	12,711
	No smoking day	Direct	2,561	-	-	2,561	1,904
	World Aids day	Direct	-	-	-	-	1,076
	Knightsbridge						
	Easter programme	Direct	-	-	-	-	288
	Operation floorwalk	Direct	1,485	-	-	1,485	-
	Alcohol waiting times	Direct	5,071	-	-	5,071	-
	Evening waiting times	Direct	3,076	-	-	3,076	-
	Support costs allocated to activities						
	Staff costs	Usage	-	1,317	-	1,317	1,357
	Operating costs	Usage	21,163	7,715	-	28,878	40,691
	Premises costs	Usage	33,488	13,340	-	46,828	45,098
	General expenses	Usage	244	2,673	-	2,917	2,379
	Depreciation	Usage	<u>1,135</u>	<u>428</u>	<u>-</u>	<u>1,563</u>	<u>3,431</u>
			560,775	205,228	8,209	774,212	876,719

WEST LoTHIAN DRUG & ALCOHOL SERVICE

Notes to the Financial Statements for the Year Ended 31 March 2009

5. Net Incoming resources for the period

This is stated after charging:

	2009	2008
	£	£
Depreciation – owned assets	1,563	3,431
Trustee's remuneration	-	-
Trustee's expenses	-	-
Auditors' remuneration		
Audit services	2,907	3,131
Accountancy and payroll services	<u>3,526</u>	<u>3,808</u>

6. Staff costs and numbers

Staff costs were as follows:

	2009	2008
	£	£
Salaries and wages	546,462	619,471
Social security costs	45,221	56,601
Superannuation costs	<u>38,447</u>	<u>41,905</u>

No member of the Board of Management accrues any benefits from the defined retirement benefit scheme.

No employee received emoluments of more than £60,000.

The average weekly number of employees during the year, calculated on the basis of full time equivalents, was as follows:

	2009	2008
Directors	-	-
Core service	6	7
Schools Service	-	1
Tobacco issues worker	2	1
Young People's Tobacco	1	1
Packit In	-	1
It's Time	-	½
Back on Track worker	2	2
Headway	2	2
Healthy Respect	-	-
Counsellor	5	6
Cannabis worker	<u>1</u>	<u>1</u>

7. Taxation

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

8. Trustees Remuneration and Related Party Transactions

No members of the Board of Management received any remuneration (2008 - £Nil) or expenses (2008 - £Nil) during the year.

Margot Ferguson is on the Board of Management at Acredale House. The charity hires the meeting room and Headway clients provide volunteer services. West Lothian Drug and Alcohol is invoiced on a commercial basis for the room hire and volunteer expenses. The total paid to Acredale House in the year to 31 March 2009 was £215 (2008 - £675).

David Watson, husband of Heather Watson, provides driving lessons to Headway clients. The total cost in the year to 31 March 2009 was £nil (2008 - £522).

WEST LoTHIAN DRUG & ALCOHOL SERVICE

Notes to the Financial Statements for the Year Ended 31 March 2009

9. Tangible fixed assets

	Equipment	Totals
	£	£
COST:		
At 1 April 2008	20,282	20,282
Additions	<u>871</u>	<u>871</u>
At 31 March 2009	<u>21,153</u>	<u>21,153</u>
DEPRECIATION:		
At 1 April 2008	18,932	18,932
Charge for year	<u>1,563</u>	<u>1,563</u>
At 31 March 2009	<u>20,495</u>	<u>20,495</u>
NET BOOK VALUE:		
At 31 March 2009	<u>658</u>	<u>658</u>
At 31 March 2008	<u>1,350</u>	<u>1,350</u>

10. Debtors

	2009	2008
	£	£
Accrued income	1,403	2,797
Prepayments	<u>3,575</u>	<u>1,869</u>
	<u>4,978</u>	<u>4,666</u>

11. Creditors: amounts falling due within one year

	2009	2008
	£	£
Creditors	12,399	1,521
Accrued charges	54,123	47,709
Advance funding	<u>65,157</u>	<u>192,720</u>
	<u>131,679</u>	<u>241,950</u>

12. Analysis of net assets between funds

	General Funds £	Designated Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	-	-	658	658
Current assets	236,751	40,000	119,917	396,668
Current liabilities	<u>(99,243)</u>	<u>-</u>	<u>(32,436)</u>	<u>(131,679)</u>
	<u>137,508</u>	<u>40,000</u>	<u>88,139</u>	<u>265,647</u>

WEST LoTHIAN DRUG & ALCOHOL SERVICE

Notes to the Financial Statements for the Year Ended 31 March 2009

13. Movements in funds

	Balance 31/03/2008 £	Movement in Resources:		Transfers £	Balance 31/03/2009 £
		Incoming £	Outgoing £		
Restricted funds					
Core Service Fund	-	9,698	(9,632)	-	66
Schools Services Fund	12,842	19,197	(18,747)	-	13,292
Tobacco Issues Fund	27,349	94,857	(79,495)	-	42,711
Young People's Tobacco	6,600	24,386	(28,082)	-	2,904
Back on Track Fund	9,132	70,422	(75,876)	-	3,678
Headway Fund	-	79,368	(80,227)	859	-
Additional Counselling Fund	-	224,829	(228,650)	3,821	-
Cannabis Worker Fund	5,878	61,147	(44,240)	-	22,785
Various Small Funds	2,703	-	-	-	2,703
	<u>64,504</u>	<u>583,904</u>	<u>(564,949)</u>	<u>4,680</u>	<u>88,139</u>
Unrestricted funds					
Designated premises fund	8,215	-	-	31,785	40,000
General funds	<u>60,525</u>	<u>322,711</u>	<u>(209,263)</u>	<u>(36,465)</u>	<u>137,508</u>
	<u>68,740</u>	<u>322,711</u>	<u>(209,263)</u>	<u>(4,680)</u>	<u>177,508</u>
Total funds	<u>133,244</u>	<u>906,615</u>	<u>(774,212)</u>	<u>-</u>	<u>265,647</u>

14. Purposes of restricted funds

Core service fund	Core activities include health promotion, education, training, counselling and support.
Schools services fund	This is a project to raise drug awareness and tobacco education in schools.
Tobacco issues fund	Activities include education, training, counselling and community development.
Young people's tobacco fund	The fund is to develop a smoking cessation service for the young people in West Lothian.
Back on Track fund	Activities include counselling and support, groupwork for young people at risk of drug and alcohol problems or offending behaviour.
Headway fund	This fund is to develop a rehabilitative project to assist ex and stabilised drug users into education, training and employment.
Additional counselling fund	This fund is for drug and alcohol services for offenders.
Cannabis worker fund	This is a cannabis prevention and cessation project.
Various small funds	These funds are for specific projects concerning drug, alcohol and tobacco misuse and sexual health promotion in the community.

Purposes of designated funds

Premises fund	The Board of Management has designated funds for the future development of the premises and to continue to meet health & safety requirements.
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