

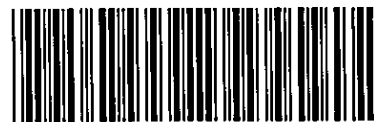
**WEST LOTHIAN DRUG & ALCOHOL SERVICE**  
(A company limited by guarantee)

**Report and Financial Statements  
for the year ended 31 March 2010**

**Charity no: SC005776**

**Company no: SC212157**

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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 31<sup>st</sup> March 2010

The Board of Management presents its report and audited financial statements for the year ended 31<sup>st</sup> March 2010.

#### 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	Paul Thomson Gill Cottrell Patricia Aniello Eadie Hogg  Bob Burnett  Ellen Glass Bill Davidson Sandy Milne 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,
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 31<sup>st</sup> March 2010**

#### **STRUCTURE, GOVERNANCE & MANAGEMENT**

##### Governing document

The organisation is a charitable company limited by guarantee, incorporated on 20<sup>th</sup> October, 2000 and registered as a charity on 21<sup>st</sup> 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 may be exposed in future. 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 31<sup>st</sup> March 2010**

#### 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 Tobacco, Alcohol and Drug Partnership (WLTADP) includes representatives from, amongst others, the local authority, health and voluntary sector agencies. The General Manager sits on the Operational TAPD 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 and tobacco. 1,997 enquiries to the service were recorded from 1<sup>st</sup> April 2009 to 31<sup>st</sup> March 2010.

##### 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.

##### Counselling, support and community rehabilitation

The service received 1,174 referrals in 2009/2010, of which 334 clients became ongoing. All clients are assessed within 2 working weeks of referral. Clinics are offered in health centres across West Lothian and a service in the homeless unit in Blackburn.

The organisation successfully renewed its COSCA Recognition Award.

We are one of the key agencies of West Lothian Drug Addictions 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 60% of our work is with people who are motivated to refer themselves into treatment.

Funding from the Scottish Government to address alcohol problems allowed the organisation to appoint a worker to take referrals from the Accident & Emergency Department at St. John's Hospital at Howden. Since October 2009, 204 clients have been referred.

## **WEST LOTHIAN DRUG & ALCOHOL SERVICE**

### **Report of the Board of Management for the Year Ended 31<sup>st</sup> March 2010**

Back on Track, our young people's counselling service, took 196 referrals which resulted in 85 young people receiving intensive support.

Work with offenders is now an established part of the services we offer. A total of 285 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 H.M. Prisons Saughton, Addiewell and Glenochil as well as HMYOI Polmont.

Funding from West Lothian Council continued for 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.

96 referrals were made to the Headway service from 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.

Due to the success of previous training, staff were able to run a further workshop for workers from different agencies in West Lothian.

Young Peoples Tobacco – Cessation, our stop smoking service for young people took 128 referrals for young people wanting to address their smoking.

£23,234 was received from NHS Lothian to appoint a worker to help implement the Scottish Government's Young People and Tobacco Prevention Strategy.

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 Moore House School.

#### **FINANCIAL REVIEW**

The organisation's reserves increased during the year due to secured agreed funding and prudent spending. The Board of Management deemed this a prudent policy in the present climate.

The second year of the 3-year agreement with West Lothian Tobacco, Alcohol & Drug Partnership included a 2.5% uplift and includes:

- Adult counselling and support;
- Young people's counselling and support (Back on Track);
- Work with offenders;
- Community rehabilitation (Headway);
- Cannabis work.

The current year Core funding from Lothian Health Board and West Lothian Council also included 2.5% uplift.

Some Needle Exchange (HepC) and Operation Floorwalk funding was included, and the two sessional workers funded from January to September 2009 with Alcohol Initiatives money, were retained for the full year in 2009/2010.

New contracts with West Lothian TADP for a full time A & E worker at St. John's Hospital and a part time Development worker with West Lothian Licensing Forum were purchased in October 2009 under the new commissioning process and the above Young People's Tobacco work started in September 2009.

## **WEST LOTHIAN DRUG & ALCOHOL SERVICE**

### **Report of the Board of Management for the Year Ended 31<sup>st</sup> March 2010**

#### Trusts and donations

We received a donation from Mrs Smith after a family bereavement.

#### 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 Tobacco, Alcohol & Drug Partnership

#### New Funding 2010/2011

NHS Lothian awarded £88,668 to assist the organisation to meet the Scottish Government's HEAT targets for drug and alcohol services. Two new workers have been appointed.

#### 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.

#### 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 2010/2011 is £860,000. Unrestricted and undesignated funds amount to £245,566, therefore the present level of reserves available to the charity is 3.4 months. The strategy next year is to continue to build reserves through operating surpluses, however it is anticipated that due to expected cuts in funding, an operating deficit will be reported in future years, which could take the reserve cover to under 3 months.

### **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 3 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 National 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.

## WEST LOTHIAN DRUG & ALCOHOL SERVICE

### Report of the Board of Management for the Year Ended 31<sup>st</sup> March 2010

#### 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, 2006. 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.

#### 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 15 of the Companies Act 2006 relating to small entities.

Approved by the Board of Management on 29<sup>th</sup> September 2010 and signed on its behalf by:



Paul Thomson, 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 2010 which comprise Statement of Financial Activities, Balance Sheet and related notes (on pages nine 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 April 2008).

This report is made exclusively to the members, as a body, in accordance with Sections 495 and 496 of the Companies Act 2006 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 six 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 2006 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 2006, 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 adequate and 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.

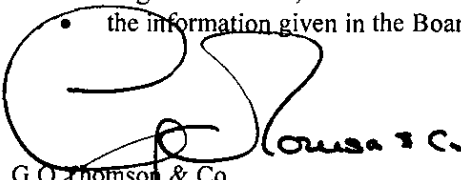
**WEST LOTHIAN DRUG & ALCOHOL SERVICE**

**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 2010, 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 2006, 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

29<sup>th</sup> September 2010

# WEST LOTHIAN DRUG & ALCOHOL SERVICE

## Statement of Financial Activities (including Income and Expenditure Account) for the Year Ended 31 March 2010

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2010 £	Total Funds 2009 £
<b>INCOMING RESOURCES</b>					
<b>Incoming resources from generated funds:</b>					
Voluntary income:					
- Donations		-	675	675	2,045
- Grants receivable	2	-	-	-	1,500
Activities for generating funds:					
- Lecture and placement fees		1,960	1,110	3,070	-
- Miscellaneous income		780	-	780	495
Investment income		3,793	-	3,793	13,397
<b>Incoming resources from charitable activities:</b>					
- Grants receivable	3	<u>290,267</u>	<u>586,001</u>	<u>876,268</u>	<u>889,178</u>
<b>Total Incoming Resources</b>		<u>296,800</u>	<u>587,786</u>	<u>884,586</u>	<u>906,615</u>
<b>RESOURCES EXPENDED</b>					
<b>Costs of generating funds:</b>					
- Costs of generating voluntary income	4	1,191	-	1,191	1,317
<b>Charitable activities</b>	4	196,124	546,141	742,265	764,686
<b>Governance costs</b>	4	<u>4,719</u>	<u>4,662</u>	<u>9,381</u>	<u>8,209</u>
<b>Total Resources Expended</b>		<u>202,034</u>	<u>550,803</u>	<u>752,837</u>	<u>774,212</u>
<b>Net incoming/(outgoing) resources before transfers</b>		<u>94,766</u>	<u>36,983</u>	<u>131,749</u>	<u>132,403</u>
<b>Gross transfers between funds</b>		<u>13,292</u>	<u>(13,292)</u>	<u>-</u>	<u>-</u>
<b>NET MOVEMENT IN FUNDS</b>		<u>108,058</u>	<u>23,691</u>	<u>131,749</u>	<u>132,403</u>
<b>RECONCILIATION OF FUNDS</b>					
Balances brought forward at 1 April 2009		177,508	88,139	265,647	133,244
Net movement in funds		<u>108,058</u>	<u>23,691</u>	<u>131,749</u>	<u>132,403</u>
<b>Balances Carried Forward at 31 March 2010</b>		<u>285,566</u>	<u>111,830</u>	<u>397,396</u>	<u>265,647</u>

All incoming resources and resources expended derive from continuing activities.

The notes form part of these financial statements

# WEST LoTHIAN DRUG & ALCOHOL SERVICE

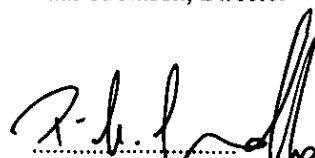
## Balance Sheet as at 31 March 2010

		2010		2009	
	Notes	£	£	£	£
<b>FIXED ASSETS:</b>					
Tangible assets	9		5,522		658
<b>CURRENT ASSETS:</b>					
Debtors	10	3,713		4,978	
Cash at bank and in hand		<u>580,439</u>		<u>391,690</u>	
		584,152		396,668	
<b>CREDITORS:</b> Amounts falling due within one year	11	<u>192,278</u>		<u>131,679</u>	
<b>Net current assets</b>			<u>391,874</u>		<u>264,989</u>
<b>Net assets</b>			<u>397,396</u>		<u>265,647</u>
<b>THE FUNDS OF THE CHARITY:</b>					
Unrestricted Funds:					
General funds			245,566		137,508
Designated funds	13		<u>40,000</u>		<u>40,000</u>
			285,566		177,508
Restricted Funds	13		<u>111,830</u>		<u>88,139</u>
<b>Total Charity Funds</b>			<u>397,396</u>		<u>265,647</u>

These financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small entities and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Approved by the Board of Management on 29<sup>th</sup> September 2010 and signed on its behalf by:

  
Paul Thomson, 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 2010

#### 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 April 2008), the Companies Act 2006, 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 2010

			Unrestricted Funds £	Restricted Funds £	Total Funds 2010 £	Total Funds 2009 £
2.	<b>Donations and grants</b>					
	Linlithgow & Bo'ness Rotary					
			-	-	-	1,500
3.	<b>Incoming resources from charitable activities</b>					
	Grants receivable					
	West Lothian Council					
			117,993	15,120	133,113	169,720
	West Lothian Tobacco, Alcohol and Drug Partnership					
			-	494,733	494,733	433,032
	NHS Lothian					
			<u>172,274</u>	<u>76,148</u>	<u>248,422</u>	<u>286,426</u>
			<u>290,267</u>	<u>586,001</u>	<u>876,268</u>	<u>889,178</u>
4.	<b>Total Resources Expended</b>					
	<b>Basis of Allocation</b>	<b>Core Activities £</b>	<b>Other Activities £</b>	<b>Governance £</b>	<b>Total 2010 £</b>	<b>Total 2009 £</b>
	<b>Costs directly allocated to activities</b>					
	Audit fees	Direct	-	-	2,964	2,907
	Annual report	Direct	-	-	3,818	2,794
	Staff costs	Direct	460,046	166,322	2,599	628,967
	Training	Direct	12,035	5,304	-	17,339
	No smoking day	Direct	-	-	-	2,561
	Operation floorwalk	Direct	2,440	-	-	2,440
	Alcohol waiting times	Direct	14,808	-	-	14,808
	Evening waiting times	Direct	3,666	-	-	3,666
	<b>Support costs allocated to activities</b>					
	Staff costs	Usage	-	1,191	-	1,191
	Operating costs	Usage	17,923	7,450	-	25,373
	Premises costs	Usage	30,186	13,572	-	43,758
	General expenses	Usage	2,970	2,560	-	5,530
	Depreciation	Usage	<u>2,067</u>	<u>916</u>	<u>-</u>	<u>2,983</u>
			546,141	197,315	9,381	752,837
						774,212

# WEST LoTHIAN DRUG & ALCOHOL SERVICE

## Notes to the Financial Statements for the Year Ended 31 March 2010

### 5. Net Incoming resources for the period

This is stated after charging:

	2010	2009
	£	£
Depreciation – owned assets	2,983	1,563
Trustee's remuneration	-	-
Trustee's expenses	-	-
Auditors' remuneration		
Audit services	2,964	2,907
Accountancy and payroll services	<u>3,576</u>	<u>3,526</u>

### 6. Staff costs and numbers

Staff costs were as follows:

	2010	2009
	£	£
Salaries and wages	537,885	546,462
Social security costs	51,124	45,221
Superannuation costs	<u>36,185</u>	<u>38,447</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:

	2010	2009
Directors	-	-
Core service	5	6
Tobacco issues worker	-	2
Young People's Tobacco - Cessation	1	1
Young People's Tobacco – Prevention	1	-
Back on Track worker	2	2
Headway	2	2
Counsellor	4	5
Cannabis worker	1	1
A & E Liaison	1	-
Licensing Development	<u>1</u>	<u>-</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 (2009 - £Nil) or expenses (2009 - £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 2010 was £333 (2009 - £215).

# WEST LoTHIAN DRUG & ALCOHOL SERVICE

## Notes to the Financial Statements for the Year Ended 31 March 2010

### 9. Tangible fixed assets

	Equipment	Totals
	£	£
<b>COST:</b>		
At 1 April 2009	21,153	21,153
Additions	<u>7,848</u>	<u>7,848</u>
At 31 March 2010	<u>29,001</u>	<u>29,001</u>
<b>DEPRECIATION:</b>		
At 1 April 2009	20,495	20,495
Charge for year	<u>2,984</u>	<u>2,984</u>
At 31 March 2010	<u>23,479</u>	<u>23,479</u>
<b>NET BOOK VALUE:</b>		
At 31 March 2010	<u>5,522</u>	<u>5,522</u>
At 31 March 2009	<u>658</u>	<u>658</u>

### 10. Debtors

	2010	2009
	£	£
Accrued income	480	1,403
Prepayments	<u>3,233</u>	<u>3,575</u>
	<u>3,713</u>	<u>4,978</u>

### 11. Creditors: amounts falling due within one year

	2010	2009
	£	£
Creditors	26,918	12,399
Accrued charges	48,559	54,123
Advance funding	<u>116,801</u>	<u>65,157</u>
	<u>192,278</u>	<u>131,679</u>

### 12. Analysis of net assets between funds

	General Funds £	Designated Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	1,602	-	3,920	5,522
Current assets	345,153	40,000	198,999	584,152
Current liabilities	<u>(101,189)</u>	<u>-</u>	<u>(91,089)</u>	<u>(192,278)</u>
	<u>245,566</u>	<u>40,000</u>	<u>111,830</u>	<u>397,396</u>



# WEST LoTHIAN DRUG & ALCOHOL SERVICE

## Notes to the Financial Statements for the Year Ended 31 March 2010

### 13. Movements in funds

	Balance 31/03/2009 £	Movement in Resources:		Transfers £	Balance 31/03/2010 £
		Incoming £	Outgoing £		
<b>Restricted funds</b>					
Core Service Fund	66	23,029	(17,248)	-	5,847
Schools Services Fund	13,292	-	-	(13,292)	-
Tobacco Issues Fund	42,711	5,183	(6,033)	-	41,861
Young People's Tobacco – Stop Smoking	2,904	54,572	(48,164)	-	9,312
Young People's Tobacco – Prevention	-	23,234	(22,608)	-	626
Back on Track Fund	3,678	74,405	(72,480)	-	5,603
Headway Fund	-	87,807	(84,619)	-	3,188
Additional Counselling Fund	-	234,314	(223,300)	-	11,014
Cannabis Worker Fund	22,785	52,975	(45,910)	-	29,850
A & E Liaison Fund	-	20,978	(17,594)	-	3,384
Licensing Development Fund	-	11,289	(10,144)	-	1,145
Various Small Funds	2,703	-	(2,703)	-	-
	<u>88,139</u>	<u>587,786</u>	<u>(550,803)</u>	<u>(13,292)</u>	<u>111,830</u>
<b>Unrestricted funds</b>					
Designated premises fund	40,000	-	-	-	40,000
General funds	137,508	296,800	(202,034)	13,292	245,566
	<u>177,508</u>	<u>296,800</u>	<u>(202,034)</u>	<u>13,292</u>	<u>285,566</u>
<b>Total funds</b>	<u>265,647</u>	<u>884,586</u>	<u>(752,837)</u>	<u>-</u>	<u>397,396</u>

## WEST LoTHIAN DRUG & ALCOHOL SERVICE

### Notes to the Financial Statements for the Year Ended 31 March 2010

#### 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 – Stop Smoking	The fund is to develop a stop smoking service for the young people in West Lothian.
Young People's Tobacco – Prevention	The fund is to develop smoking prevention activities for the young people in West Lothian
Back on Track Fund	Activities include early intervention strategies, counselling and support for young people at risk of drug and alcohol problems or offending behaviour.
Headway Fund	This fund is to develop a rehabilitative service to assist ex and stabilised drug users into education, training and employment.
Additional Counselling Fund	This fund is for drug and enhanced alcohol counselling provision, including Arrest Referral and Prison Throughcare.
Cannabis Worker Fund	This fund is for policy development and counselling and support for cannabis users.
Accident & Emergency Liaison Fund	This fund is to provide an alcohol counselling service to patients presenting to Accident & Emergency at St. John's Hospital at Howden.
Licensing Development Fund	This fund provides admin support and service development to West Lothian Alcohol Licensing Forum.
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 and safety requirements.
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