



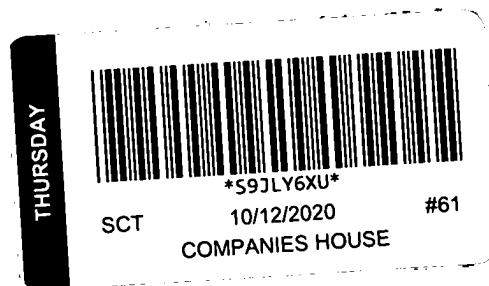
**Alexander Sloan**  
Accountants and Business Advisers

Company Registration No. SC212157 (Scotland)

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**WEST LoTHIAN DRUG & ALCOHOL SERVICE**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2020**

Charity Registration No. SC005776 (Scotland)



COMPANIES HOUSE

**10 DEC 2020**

EDINBURGH MAILBOX

# **WEST LoTHIAN DRUG & ALCOHOL SERVICE**

## **LEGAL AND ADMINISTRATIVE INFORMATION**

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<b>Board Of Management</b>	Elaine Kerridge Paul Thomson Gill Cottrell Alyson Campbell Vicky Wan Moira Connacher
<b>Secretary</b>	Brian Pringle
<b>Senior management</b>	Brian Pringle - General Manager Heather Watson - Deputy Manager
<b>Charity number (Scotland)</b>	SC005776
<b>Company number</b>	SC212157
<b>Registered office</b>	Almondbank Centre Shiel Walk Craigshill Livingston EH54 4EH
<b>Auditor</b>	Alexander Sloan 50 Melville Street Edinburgh EH3 7HF
<b>Bankers</b>	CAF Bank Ltd 25 Kings Hill Avenue West Malling Kent ME19 4JQ

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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 MARCH 2020**

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The Board of Management presents its report and financial statements of the charity for the year ended 31 March 2020.

### **Board of Management**

The Board of Management are Directors of the charitable company for the purposes of company law and are Trustees for the purpose of charity law and throughout this report are collectively referred to as the Board of Management.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's Articles of Association, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2019).

### **Objectives and activities**

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

- Providing a range of services which meet relevant quality standards and address the problems related to substance misuse;
- Limiting the harms associated with substance abuse, not only for the individual but also their family and friends and the wider community of West Lothian;
- Providing educational sessions within schools and communities, aimed to increase the awareness of and reduce the harms caused by substances;
- Working towards applying national standards of service; and
- 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**

#### **Board Membership**

We have had one long standing board member step down at our AGM in 2019 to allow them to concentrate on other areas, and at present our Board of Management has 6 trustees. We lost our advisor from Police Scotland due to internal reorganisation. A representative from the Service User Group joined our meetings in an advisory capacity. West Lothian Drug & Alcohol Service are currently seeking new Board members.

#### **Purpose**

The main areas of charitable activity are the provision of advice and information; health promotion; counselling and support; education and training; grief counselling and rehabilitation for adults and young people in the area of drugs, alcohol and tobacco. We have started to explore activity in the field of gambling which can become problematic and dependant and features from time to time as an issue with adults that we currently support to help them address their substance use.

#### **Health Promotion**

A resource library is based at the Services' office and provides health promotion materials for clients, family members, teachers, social workers, and others wanting to know more about the effects of drug, alcohol and tobacco use. Related to our work there are also books and leaflets around grief, bereavement, and mental health.

# **WEST LOTHIAN DRUG & ALCOHOL SERVICE**

## **REPORT OF THE BOARD OF MANAGEMENT**

**FOR THE YEAR ENDED 31 MARCH 2020**

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### **Education and Training Alcohol and Drugs**

We continue to provide a variety of education, prevention and training to a range of groups and professionals across West Lothian around a range of alcohol and drug issues. In the year we are reporting this included

- 2 training sessions on alcohol for care and education staff from the Jane Moore Trust
- 6 training days for students, predominantly from health disciplines
- West Lothian Council Family Placement Team
- Open Door staff
- Open Door residents
- Oatridge College students and staff
- Blackburn Family Centre
- WL College students-
  - Assisted programmes
  - Sport & Fitness
  - Health and Social Care
  - WL College Construction / Motor vehicle students
- Street League (young people)
- Stoneyburn Life skills Project (young people)
- Street Heroes (young people)

We also arranged 3 training events for West Lothian Alcohol and Drug Partnership members and their wider stakeholders. These included

- 3 full days training delivered by the Scottish Drugs Forum to specialist workers in front line alcohol and drug services
- A seminar to disseminate the results of the West Lothian Health Needs Assessment which was carried out by NHS Lothian's Public Health team, and to start to plan with staff from all the services how the recommendations could be taken forward.

### **Tobacco & Cessation Work**

This year due to service redesign by NHS Lothian, our stop smoking support for young people stopped. This was so NHS Lothian had the same approach throughout Lothian with their own stop smoking service and pharmacies being their preferred approach. WLDAS did however continue to provide support, assisting NHS Lothian with staff shortages and covering clinics for them in Edinburgh. We were able to provide support to people who were accessing our alcohol and substance use service, helping 19 of them address their tobacco use.

We continued with and completed the delivery of NHSL smoke free secondary schools project with action plans being created for going forward, rolling this work out to 8 schools across NHS Lothian board area, working with school staff and pupils to improve the work done in these schools to promote non smoking as the norm and direct those young people who did smoke to services for support in quitting.

As part of the same review carried out by NHS Lothian the focus of the work we carried out in primary schools changed. It moved away from our well received and evaluated education and prevention sessions to looking at removing smoking from the school gates by parents, guardians and kinship carers. WLDAS was able to build on its excellent relationships with schools to make this transition. The smoke free gates work was carried out in 6 schools with the first 2 being pilots to help us test the approach and learn from the experience. The style of delivery is very much partnership with the staff and pupils in the school taking the lead on deciding the approach, with us supporting and helping facilitate the work with our expertise and additional resources that we could provide. This work was subject to evaluation by an NHS Lothian researcher and the outcome was very positive.

# **WEST LoTHIAN DRUG & ALCOHOL SERVICE**

## **REPORT OF THE BOARD OF MANAGEMENT**

### **FOR THE YEAR ENDED 31 MARCH 2020**

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#### **Counselling, Support and Community Rehabilitation**

WLDAS have continued into the second year of a three-year contract which was due to expire in March 2021 but had the option of it being extended for up to 2 years. I am pleased to say we have had confirmation that the funding has been extended by an additional year until the end of March 2022, (with the potential of another 1 year extension) for its Therapeutic Support Service. During 2019-20 the service received 536 referrals. Of these 324 clients were assessed and became ongoing, the remainder were offered appointments but were not taken up. Of this number, 225 clients were male and 99 female. Most referrals came from self drop-in clinics. The largest number of referrals came from the under 45 age range. Alcohol was the majority substance used followed by Cannabis and Cocaine. There was an equal split between employed and unemployed attendees with a further 62 clients being on long term sick/retired/on training courses or support into employment.

We continued to deliver psychological interventions through group work. This year the numbers of groups reduced to use some of the resources to focus on West Lothian's HEAT target which is a collective figure of getting at least 90% of people engaged with a service within 3 weeks. This resulted with them being paused for the first half of the year to allow all resources to focus on reducing overall waiting list and waiting times across drug services in West Lothian, but recommenced in a limited capacity in the last half of the year. We ran the following groups

- Living Life to the Full
- CBT Anxiety
- CBT Depression started in February, but was disbanded due to lockdown restrictions
- Survive and Thrive
- Emotional Regulation
- Coping Skills

#### **Young People**

We were also successful in securing funding from West Lothian Alcohol and Drug Partnership to reinstate a specialist young people worker post on a 0.8 FTE basis. This post is to support young people who are experiencing problems either due to their own substance use or a family or friends use. The new postholder took up post in July 2019 and up until the end of March 2020 they had received 21 referrals and through this went on to provide brief advice information to young people and their families and 10 of these young people went on to being supported on an ongoing basis.

#### **Community Rehabilitation**

The Community Rehabilitation Service has continued through use of reserves. During 2019-20 a total of 35 clients were referred to the service or which 27 were assessed and became ongoing (6 referrals were inappropriate and 2 did not attend). Of these 35 clients 23 were male and 12 were female. The greatest age range in attendance was over 45s for males and 40-44 for females. The majority of clients had been unemployed for over 1 year and the majority lived alone.

#### **Bereavement service**

Our Grief Matters service which was previously funded by Children in Need finished in October 2018. We have since been successful in securing funding from The Big Lottery and Robertson Trust and the service has now been reinstated – with a new worker recruited in March 2020. This funding is for 2 years to provide counselling and support for young people between 12 and 18 years who had experienced a sudden or unexpected death.

WLDAS continues to be a member of COSCA and provides ongoing supervision and training to support the staff team and ensure the quality of our services.

# **WEST Lothian DRUG & ALCOHOL SERVICE**

## **REPORT OF THE BOARD OF MANAGEMENT**

**FOR THE YEAR ENDED 31 MARCH 2020**

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### **Other Activity**

#### **West Lothian Alcohol and Drug Partnerships Waiting Times Action Plan**

We remain one of the key agencies of West Lothian Addictions Care Partnership where all the drug agencies in West Lothian work together on joint assessments of the referrals received and to direct clients into the most appropriate drug service based on their needs.

Through this partnership we were involved with the West Lothian Alcohol And Drug Partnership in developing an action plan to address the long waiting lists that had built up within the statutory services and the partnership as a whole not meeting the Scottish Governments HEAT 11 waiting time targets. This resulted in getting additional funding for a year to take on 2 part time members of staff who would provide key working and support to service users within the Community Addiction Service, freeing up time of nurses and doctors to concentrate on addressing the waiting list and improve waiting times. These posts were very effective and played a key role in reducing both the waiting list and waiting times. Now West Lothian consistently meets the Heat targets with at least 90% of new clients being engaged with a service within 3 weeks of the referral.

### **Collective Advocacy**

The partnership work with the Mental Health Advocacy Project to deliver a collective advocacy service to those who have used/are currently using substances that commenced in January 2019 and the funding for two years continued.

We were successful in supporting MHAP (the lead organisation) set up the new collective advocacy groups, which the members named the Voice. A professional designer was employed and through groupwork with the people who attended a logo and information leaflet was designed and distributed to a range of organisations throughout West Lothian. This demonstration project funded by Scottish Government met all the milestones it had in place. The numbers who attended meetings grew and the group were successful in getting issues raised at a local level and are starting to have input into service design and quality improvement.

### **Gambling Education**

Over the year we have been working with Edinburgh University (lead partner) and other stakeholders to develop an educational input aimed at secondary school pupils which aims to increase their knowledge and awareness of gambling, including the increasing popularity of in game purchases. This year has been focusing on the design of the "intervention", educational package to be delivered. It is based on the work that we were involved with Decipher ASSIST (a package designed to reduce the uptake of tobacco use by school aged young people) and the STASH (which aimed to improve the sexual health and quality of relationships, again aimed at secondary school aged pupils).

### **Family Support Service / Family Matters**

Following on from the success our existing Family Support service delivered within St Johns Hospital, Livingston, a 2 year pilot commenced in April 2018 (with the worker starting in role in July 2018) across four areas of West Lothian to provide 1-2-1 and group/peer support work across the country. This pilot was match funded through the West Lothian LEADER programme with WLDAS contributing reserves to the service. The first year saw a total of 59 new clients, with a 30% rise in referrals in the second year. 86% of attendees were female with the most common relationship to a service user being a mother, followed by spouse. The most frequent age group in attendance was the 51-60 bracket. The service adapted throughout the pilot, reviewing locations the group sessions were held in order to accommodate the needs of individuals and best meet demand. The 1-2-1 element was well received, in high demand and a preferred option prior to attending group sessions.

# **WEST Lothian DRUG & ALCOHOL SERVICE**

## **REPORT OF THE BOARD OF MANAGEMENT**

### **FOR THE YEAR ENDED 31 MARCH 2020**

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Group members benefited from regular support, 'sharing' time, alternative therapies, and relevant education/training sessions such as, Naloxone training which is instrumental in reducing drug related deaths. The main themes feedback from our Family Support group surveys highlight:

- Increased confidence and self esteem
- Better equipped to deal/support with their loved ones
- Increased personal self-respect and aspiration
- Decreased anxiety and low mood

Almost all of the group members reported that they felt less alone with their problems and the reduced isolation enabled them to shape a healthier more balanced lifestyle.

An important part of the project plan was to train Family Support Peers to enable the continuation of the new pilot groups, and this would form the main exit strategy. The aim was to have peer led groups in all 4 pilot areas, with WLDAS support for peers involved in the group facilitation. Through the course of the pilot, 6 peers successfully completed the Smart Friends and Family peer training. Prior to the close of the pilot, 2 of the 4 pilot areas were peer led, in Broxburn and Blackburn.

#### **Fundraising**

A number of fundraising activities have been undertaken this year by staff, service users and the Board and we welcome and appreciate these donations very much. These activities have included the Edinburgh Kiltwalk with staff and service users taking part. One of our longer-term staff members also organised a fundraising Halloween fancy dress disco which was well received.

WLDAS continues to promote use of online donations and adopted the Virgin Money Giving platform to support this.

#### **Financial review**

Whilst the start of the year saw cuts to funding, these were replenished during the period to allow the Therapeutic Support Service to meet its aims.

The Statement of Financial Activities shows net expenditure for the year of £26,638 (2019 - net expenditure of £15,637). A total of £455,999 was retained in accumulated funds at the year end (2019 - £482,637).

#### **Reserves policy**

The Board of Management has examined the charity's requirements in light of 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 6 months expenditure. The Board consider this level sufficient to mitigate against the risk of future curtailment of funding, particularly in those projects being offered to tender. Current levels of general funds of £383,364 (2019: £416,059) equate to 7 months (2019: 7 months) at forecast expenditure levels.

#### **Principal Funding Sources**

The principal funding sources for the charity are West Lothian Alcohol and Drug Partnership, NHS Lothian, West Lothian LEADER and the Mental Health Advocacy Group.

#### **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.



# **WEST Lothian Drug & Alcohol Service**

## **REPORT OF THE BOARD OF MANAGEMENT**

***FOR THE YEAR ENDED 31 MARCH 2020***

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### **Risk Management**

The Board of Management has conducted a review of the major risks to which the charity may be exposed. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Internal control risks are minimised by implementation of the 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 West Lothian Alcohol and Drug Partnership Outcome Monitoring, the Scottish Governments Waiting Times Reporting, HEAT targets for smoking cessation services, the National Standards for Drug & Alcohol Services, education training evaluation forms 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.

### **COVID-19**

The arrival of Covid-19 in the UK and subsequent lockdown of the country on 16 March 2020 led to WLDAS rapidly modifying working methods in order to support both staff and clients through the period. The charity has adjusted well to the pandemic and continued to deliver support across its services via telephone and video sessions. Grants made available (from April 2020) to manage the impact on services have allowed WLDAS to invest in new technology and practices, alongside additional staffing in order to maintain a suitable level of support at a time of rising demand.

### **PLANS FOR FUTURE PERIODS**

The charity plans to continue the activities outlined above in the forthcoming years, subject to satisfactory and realistic funding arrangements. Our contract with West Lothian Council through the West Lothian Alcohol & Drug Partnership for counselling was secured until 31 March 2021 with a possible extension for a further two years. We are pleased to report that West Lothian Council have confirmed that they are now extending the funding for this work to the 31st of March 2022, with the option to extend for a further year still possible.

We are continuing our plan on increasing our funders to reduce reliance on NHS Lothian and the West Lothian Alcohol and Drug Partnership who are our main sources of funding. We value their investment and trust in the organisation but realise as public bodies that their budgets are coming under increasing pressure and the funding available from them may reduce in the future.

The new 2020-21 financial year has seen successful bids. The Grief Matters project has fully recommenced with Big Lottery and Robertson Trust funding for two years. Funding has been received through several grants in light of Covid-19 in order to allow WLDAS to continue and improve on services during the period. Additional tobacco work funding has been approved, taking elements of the service up to 2021. Additional smaller pieces of funding for work such as work with Gambling Addictions has also been established.

We continue to implement our strategic plan which was finalised in June 2016. WLDAS is keen to reduce grant dependency by exploring other ways of generating income. Support was provided through the Government funded Just Enterprise programme where the Board worked with a consultant to jointly explore opportunities and develop an action plan. We have agreed areas for seeking funding and continue to actively pursue these.

We continue actively seeking new Board members and ensure that we have strong governance structures in place and have a well-rounded, fit for purpose organisation.

# **WEST LOTHIAN DRUG & ALCOHOL SERVICE**

## **REPORT OF THE BOARD OF MANAGEMENT**

**FOR THE YEAR ENDED 31 MARCH 2020**

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### **Structure, governance and management**

#### **Governing document**

The organisation is a charitable company limited by guarantee, incorporated on 20 October 2000, and registered as a charity on 21 July 1992. The company was established under a Memorandum of Association which established the objectives 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.

The members of the Board of Management, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Alexander Milne

(Resigned 25 February 2020)

Elaine Kerridge

Paul Thomson

Gill Cottrell

Alyson Campbell

Vicky Wan

Moir Connacher

#### **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, we ensure expertise in training, education, adult and young person counselling and rehabilitation is well represented.

#### **Organisational structure**

West Lothian Drug & Alcohol Service Board of Management meets quarterly and is 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 finance sub-group has been established which is chaired by the organisations Treasurer and comprises members of the Board, General and Deputy Managers, and the Business Manager (previously titled Senior Finance and Facilities Administrator). This group reports directly to the full Board at the quarterly meetings.

A scheme of delegation is in place and the 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 General and Deputy Manager 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. They are supported by senior workers who are responsible to the Deputy Manager and General Manager and provide line management support and supervision to staff. During the year 2019 -20 the Senior Finance and Facilities Administrator's role was reviewed which resulted in this post taking on additional responsibilities and a new role of Business Manager was created to better meet the organisations requirements.

#### **Board of Management induction and training**

Most Board members are already familiar with the practical work of the charity. Additionally, 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 along with OSCR's Guidance for charity Trustees. Periodically, the Board meets, with senior staff in attendance, to discuss strategic planning and organisational development needs.

# **WEST LoTHIAN DRUG & ALCOHOL SERVICE**

## **REPORT OF THE BOARD OF MANAGEMENT**

**FOR THE YEAR ENDED 31 MARCH 2020**

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### **Key management remuneration policy**

Key management comprises the Board of Management, who are not remunerated, and the General Manager and Deputy Manager. The remuneration of the General Manager and Deputy Manager is set by the Board of Management and in line with applicable market rates for the sector.

### **Related Parties**

At a national level, drug and alcohol treatment and support services are steered by the Scottish Government's "Rights, respect and recovery: alcohol and drug treatment strategy" and associated action plans. The West Lothian Alcohol and Drug Partnership is charged with the responsibility for delivering the strategy at local level. It is also responsible for the commissioning of appropriate services. West Lothian Alcohol and Drug Partnership (WLADP) includes representatives from, amongst others, the local authority, health and voluntary sector agencies. The General Manager represents the organisation on this group and the Deputy Manager deputises when required.

Tobacco prevention and stop smoking services are steered at a national level by the Scottish Governments "Raising Scotland's tobacco free generation: our tobacco control action plan 2018". NHS Lothian is responsible for its implementation across Lothian. The General Manager meets with key staff within this team on a regular basis and is the current Chair of the Scottish Tobacco Alliance which is hosted by ASH Scotland.

Both managers sit on various multi-agency planning and policy groups at local and national level.

### **Auditor**

Alexander Sloan, Accountants and Statutory Auditor, were appointed auditors to the charitable company and a resolution proposing their reappointment will be put to the Annual General Meeting.

This report has been prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies.

### **Disclosure of information to auditor**

Each member of the Board of Management has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The Board of Management's report was approved by the Board Of Management.

*Paul Thomson*

**Paul Thomson**

Chair

Dated: 17 November 2020

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

### **STATEMENT OF BOARD OF MANAGEMENT'S RESPONSIBILITIES**

***FOR THE YEAR ENDED 31 MARCH 2020***

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The Board of Management, who are also the Directors of West Lothian Drug & Alcohol Service for the purpose of company law, is responsible for preparing the Board Of Management's Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Board of Management is required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Board of Management is responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable it to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006. It is also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Board of Management is responsible for the maintenance and integrity of the charity and financial information included on the Charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

# **WEST LOTHIAN DRUG & ALCOHOL SERVICE**

## **INDEPENDENT AUDITOR'S REPORT**

### **TO THE MEMBERS AND TRUSTEES OF WEST LOTHIAN DRUG & ALCOHOL SERVICE**

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#### **Opinion**

We have audited the financial statements of West Lothian Drug & Alcohol Service (the 'Charity') for the year ended 31 March 2020 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the 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, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

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 2020 and of its incoming resources and application of resources, 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 Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity 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 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**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Board of Management's use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Board of Management has not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

#### **Other information**

The Board of Management is responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

# **WEST LOTHIAN DRUG & ALCOHOL SERVICE**

## **INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

### **TO THE MEMBERS AND TRUSTEES OF WEST LOTHIAN DRUG & ALCOHOL SERVICE**

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#### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the Board of Management's Report, which includes the Directors' Report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report included within the Board of Management's Report has been prepared in accordance with applicable legal requirements.

#### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, 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 Board of Management were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Board of Management's Report and from the requirement to prepare a strategic report.

#### **Responsibilities of Board of Management**

As explained more fully in the statement of Board of Management's responsibilities, the Board of Management, who are also the directors of the Charity for the purpose of company law, is 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 Board of Management 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 Board of Management is responsible for assessing the Charity'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 Board of Management either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under Chapter 3 of Part 16 of the Companies Act 2006 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Acts and relevant regulations made or 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 an auditor's report 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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

## **WEST LoTHIAN DRUG & ALCOHOL SERVICE**

### **INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

#### **TO THE MEMBERS AND TRUSTEES OF WEST LoTHIAN DRUG & ALCOHOL SERVICE**

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##### **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 charity'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 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 charitable company, the charitable company's members as a body, and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

*David Jeffcoat*

**David Jeffcoat (Senior Statutory Auditor)  
for and on behalf of Alexander Sloan**

27/11/2020

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**Alexander Sloan Accountants and Business Advisers  
Statutory Auditor**

50 Melville Street  
Edinburgh  
EH3 7HF

# WEST LoTHIAN DRUG & ALCOHOL SERVICE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2020

### Current financial year

		Unrestricted funds general 2020 £	Unrestricted funds designated 2020 £	Restricted funds 2020 £	Total 2020 £	Total 2019 £
	Notes					
<b>Income from:</b>						
Donations and legacies	3	2,285	-	-	2,285	3,272
Charitable activities	4	20,609	659,894	33,538	714,041	604,504
Other trading activities	5	5,723	-	-	5,723	4,757
Investments	6	1,671	-	-	1,671	316
<b>Total income</b>		<b>30,288</b>	<b>659,894</b>	<b>33,538</b>	<b>723,720</b>	<b>612,849</b>
<b>Expenditure on:</b>						
Cost of charitable activities	7	39,691	657,633	53,034	750,358	628,486
<b>Net expenditure before transfers</b>		<b>(9,403)</b>	<b>2,261</b>	<b>(19,496)</b>	<b>(26,638)</b>	<b>(15,637)</b>
Gross transfers between funds		(23,292)	3,796	19,496	-	-
<b>Net expenditure for the year/ Net movement in funds</b>		<b>(32,695)</b>	<b>6,057</b>	<b>-</b>	<b>(26,638)</b>	<b>(15,637)</b>
Fund balances at 1 April 2019		416,059	66,578	-	482,637	498,274
<b>Fund balances at 31 March 2020</b>		<b>383,364</b>	<b>72,635</b>	<b>-</b>	<b>455,999</b>	<b>482,637</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The notes on pages 17 to 30 form an integral part of these financial statements.



## WEST LoTHIAN DRUG & ALCOHOL SERVICE

### STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2020

**Prior financial year**

		Unrestricted funds general 2019 £	Unrestricted funds designated 2019 £	Restricted funds 2019 £	Total 2019 £
	Notes				
<b><u>Income from:</u></b>					
Donations and legacies	3	3,272	-	-	3,272
Charitable activities	4	7,830	547,176	49,498	604,504
Other trading activities	5	4,757	-	-	4,757
Investments	6	316	-	-	316
<b>Total income</b>		<b>16,175</b>	<b>547,176</b>	<b>49,498</b>	<b>612,849</b>
<b><u>Expenditure on:</u></b>					
Cost of charitable activities	7	38,279	509,998	80,209	628,486
<b>Net expenditure before transfers</b>		<b>(22,104)</b>	<b>37,178</b>	<b>(30,711)</b>	<b>(15,637)</b>
Gross transfers between funds		(37,564)	(1,340)	38,904	-
<b>Net expenditure for the year/ Net movement in funds</b>		<b>(59,668)</b>	<b>35,838</b>	<b>8,193</b>	<b>(15,637)</b>
Fund balances at 1 April 2018		475,727	30,740	(8,193)	498,274
<b>Fund balances at 31 March 2019</b>		<b>416,059</b>	<b>66,578</b>	<b>-</b>	<b>482,637</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# WEST LOTHIAN DRUG & ALCOHOL SERVICE

## BALANCE SHEET

AS AT 31 MARCH 2020

	Notes	2020 £	£	2019 £	£
<b>Fixed assets</b>					
Tangible assets	12		672		-
<b>Current assets</b>					
Debtors	13	105,122		87,927	
Cash at bank and in hand		419,536		431,088	
		524,658		519,015	
<b>Creditors: amounts falling due within one year</b>	14	(69,331)		(36,378)	
Net current assets			455,327		482,637
<b>Total assets less current liabilities</b>			455,999		482,637
<b>Income funds</b>					
<u>Unrestricted funds</u>					
Designated funds	19	72,635		66,578	
General unrestricted funds		383,364		416,059	
			455,999		482,637
			455,999		482,637

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Board Of Management on 17 November 2020

*Paul Thomson*

**Paul Thomson**  
Chair

*Alyson Campbell*

**Alyson Campbell**  
Treasurer

Company Registration No. SC212157 (Scotland)

The notes on pages 17 to 30 form an integral part of these financial statements.

# WEST LoTHIAN DRUG & ALCOHOL SERVICE

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2020

	Notes	2020 £	£	2019 £	£
<b>Cash flows from operating activities</b>					
Cash absorbed by operations	23		(12,443)		(50,005)
<b>Investing activities</b>					
Purchase of tangible fixed assets		(780)		-	
Interest received		1,671		316	
<b>Net cash generated from investing activities</b>			891		316
<b>Net cash used in financing activities</b>			-		-
<b>Net decrease in cash and cash equivalents</b>			(11,552)		(49,689)
Cash and cash equivalents at beginning of year			431,088		480,777
<b>Cash and cash equivalents at end of year</b>			419,536		431,088

The notes on pages 17 to 30 form an integral part of these financial statements.

# WEST LoTHIAN DRUG & ALCOHOL SERVICE

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2020

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### 1 Accounting policies

#### Charity information

West Lothian Drug & Alcohol Service is a private company limited by guarantee incorporated in Scotland. The registered office is Almondbank Centre, Shiel Walk, Craigshill, Livingston, EH54 4EH.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's Articles of Association, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), Companies Act 2006, and "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)" (as amended for accounting periods commencing from 1 January 2019). The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the Board of Management has a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. The Covid-19 pandemic has created a degree of uncertainty and the Board of Management have assessed its potential impact on the finances and future of the charity. Further disclosure is made in the Report of the Board of Management on the impact of Covid-19.

The Board of Management consider there are no material uncertainties about the charity's ability to continue as a going concern thus the Board of Management continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Board of Management in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the Board of Management for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# WEST LOTHIAN DRUG & ALCOHOL SERVICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

### 1 Accounting policies

(Continued)

Income from government and other grants, whether 'capital' or 'revenue' in nature, are recognised when the charity has unconditional entitlement to the funds, it is probable that the income will be received, the amount can be measured reliably. Unconditional entitlement will be achieved once any performance or other conditions attached to the grants have been met, or fulfilment of those conditions is wholly within the control of the charity.

Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Grant income is deferred where the grant is subject to performance-related conditions and is received in advance of delivering services required. Where grant income is deferred it is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance related conditions that limit recognition are met.

Income from other trading activities includes income earned from both trading activities to raise funds for the charity and income from fundraising events and is recognised when the charity has entitlement to the funds, it is probable that these will be received and the amounts can be measured reliably.

#### 1.5 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 settlement will be required and the amount of the obligation can be measured or estimated reliably.

Liabilities are measured on recognition at historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date. The exception is that certain financial instruments must be adjusted to their present value; these include financial liabilities where settlement is deferred for more than 12 months after the reporting date.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

#### Charitable activities

Expenditure on charitable activities includes all costs incurred by the charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities. The costs of charitable activities presented in the Statement of Financial Activities includes the costs of both direct service provision and the payments of grant awards if applicable.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings

3 year straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

# WEST LOTHIAN DRUG & ALCOHOL SERVICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

### 1 Accounting policies

(Continued)

#### 1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.9 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

#### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

# WEST LOTHIAN DRUG & ALCOHOL SERVICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

### 1 Accounting policies

(Continued)

#### 1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

### 2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Board of Management is required to make judgements, estimates and assumptions about the carrying amount 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. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Donations and legacies

	Unrestricted funds general 2020 £	Unrestricted funds general 2019 £
Donations and gifts	2,285	3,272

# WEST LoTHIAN DRUG & ALCOHOL SERVICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

### 4 Charitable activities

	2020 £	2019 £
Performance related grants	713,297	604,444
Other income	744	60
	<u>714,041</u>	<u>604,504</u>
Analysis by fund		
Unrestricted funds - general	20,609	7,830
Unrestricted funds - designated	659,894	547,176
Restricted funds	33,538	49,498
	<u>714,041</u>	<u>604,504</u>
<b>Performance related grants</b>		
West Lothian Alcohol and Drug Partnership	571,742	453,639
NHS Lothian	88,153	92,537
Children in Need	-	18,454
National Lottery	2,813	-
West Lothian LEADER Local Action Group	30,725	31,044
Mental Health Advocacy Project	15,704	3,320
Fauldhouse Community Development Trust	-	1,000
Blackburn Local Employment Scheme	-	4,450
Other	4,160	-
	<u>713,297</u>	<u>604,444</u>

### 5 Other trading activities

	Unrestricted funds general 2020 £	Unrestricted funds general 2019 £
Fundraising events	<u>5,723</u>	<u>4,757</u>



# WEST LoTHIAN DRUG & ALCOHOL SERVICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

### 6 Investments

	Unrestricted funds general 2020 £	Unrestricted funds general 2019 £
Interest receivable	1,671	316

### 7 Cost of charitable activities

	Charitable Expenditure Heading 1 2020 £	Charitable Expenditure Heading 1 2019 £
Staff costs	591,356	507,607
Depreciation and impairment	108	370
Premises costs	31,690	33,915
Running costs	115,116	75,946
Legal and professional	6,480	4,962
Interest and finance charges	88	322
Governance costs	5,520	5,364
	750,358	628,486
	750,358	628,486
<b>Analysis by fund</b>		
Unrestricted funds - general	39,691	38,279
Unrestricted funds - designated	657,633	509,998
Restricted funds	53,034	80,209
	750,358	628,486

### 8 Net expenditure

	2020 £	2019 £
Net expenditure for the year is stated after charging:		
Depreciation of owned tangible fixed assets	108	370

## WEST LOTHIAN DRUG & ALCOHOL SERVICE

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

#### 9 Board Of Management

None of the Board of Management (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

#### 10 Auditor's remuneration

The analysis of auditor's remuneration is as follows:

<b>Fees payable to the auditor:</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Audit of the annual accounts	5,520	5,364
	<u>          </u>	<u>          </u>

#### 11 Employees

##### Number of employees

The average monthly number of employees during the year was:

	<b>2020</b>	<b>2019</b>
	<b>Number</b>	<b>Number</b>
Full Time	9	6
Part Time	9	10
Sessional	2	2
	<u>          </u>	<u>          </u>
	20	18
	<u>          </u>	<u>          </u>

##### Employment costs

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Wages and salaries	498,712	428,406
Social security costs	42,336	35,890
Other pension costs	50,308	43,311
	<u>          </u>	<u>          </u>
	591,356	507,607
	<u>          </u>	<u>          </u>

##### Key management remuneration

The remuneration of key management personnel during the year, including wages and salaries, and employer's contributions to national insurance and pensions, was £92,335 (2019: £88,747).

There were no employees whose annual remuneration was £60,000 or more.

# WEST LoTHIAN DRUG & ALCOHOL SERVICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

### 12 Tangible fixed assets

	Fixtures and fittings £
<b>Cost</b>	
At 1 April 2019	55,809
Additions	780
At 31 March 2020	56,589
<b>Depreciation and impairment</b>	
At 1 April 2019	55,809
Depreciation charged in the year	108
At 31 March 2020	55,917
<b>Carrying amount</b>	
At 31 March 2020	672

### 13 Debtors

	2020 £	2019 £
<b>Amounts falling due within one year:</b>		
Trade debtors	100,735	56,175
Other debtors	176	51
Prepayments and accrued income	4,211	31,701
	105,122	87,927

### 14 Creditors: amounts falling due within one year

	2020 £	2019 £
Trade creditors	9,783	19,192
Other creditors	-	4,055
Accruals and deferred income	59,548	13,131
	69,331	36,378

## WEST LoTHIAN DRUG & ALCOHOL SERVICE

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

#### 15 Deferred Income

	1 April '19 £	Receipts in year £	Released in year £	31 Mar '20 £
<b>Grants</b>				
Grief Matters	-	53,074	(2,813)	50,261
	-	53,074	(2,813)	50,261

#### 16 Retirement benefit schemes

##### Defined contribution schemes

The Charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Charity in an independently administered fund.

The charge to the statement of financial activities in respect of defined contribution schemes was £50,308 (2019: £43,311).

The amounts due to pension schemes at the year-end was £nil (2019: £4,055).

## WEST LoTHIAN DRUG & ALCOHOL SERVICE

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

#### 17 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds					Movement in funds				
	Balance at 1 April 2018	Income	Expenditure	Transfers		Balance at 1 April 2019	Income	Expenditure	Transfers	Balance at 31 March 2020
	£	£	£	£		£	£	£	£	£
Grief Matters Service	(8,193)	18,454	(36,895)	26,634	-	2,812	(2,812)	-	-	-
Family Support Group	-	31,044	(43,314)	12,270	-	30,726	(50,222)	19,496	-	-
	<u>(8,193)</u>	<u>49,498</u>	<u>(80,209)</u>	<u>38,904</u>	<u>-</u>	<u>33,538</u>	<u>(53,034)</u>	<u>19,496</u>	<u>-</u>	<u>-</u>

#### Purposes of restricted funds

##### Grief Matters Service

This fund is to provide a bereavement service for young people with income from Children in Need, National Lottery and The Robertson Trust.

##### Family Support Group

This fund was created from a grant from West Lothian LEADER Local Action Group to support a pilot project to support families and friends affected by substance misuse of a loved one. During the year £19,496 was transferred from Unrestricted General Reserves to cover the deficit in this fund.

## WEST LoTHIAN DRUG & ALCOHOL SERVICE

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

#### 18 Analysis of net assets between funds

	General 2020 £	Designated 2020 £	Restricted 2020 £	Total 2020 £	General 2019 £	Designated 2019 £	Restricted 2019 £	Total 2019 £
Fund balances at 31 March 2020 are represented by:								
Tangible assets	-	672	-	672	-	-	-	-
Current assets/(liabilities)	383,364	71,963	-	455,327	416,059	66,578	-	482,637
	<u>383,364</u>	<u>72,635</u>	<u>-</u>	<u>455,999</u>	<u>416,059</u>	<u>66,578</u>	<u>-</u>	<u>482,637</u>

## WEST LOTHIAN DRUG & ALCOHOL SERVICE

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

#### 19 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds				Movement in funds			
	Balance at 1 April 2018	Income	Expenditure	Transfers	Balance at 1 April 2019	Income	Expenditure	Transfers
	£	£	£	£	£	£	£	£
Premises Fund	21,939	-	-	-	21,939	-	-	-
Capital Fund	370	-	(370)	-	-	-	(108)	780
Psych Services Fund	260	446,291	(406,812)	2,262	42,001	556,639	(552,647)	-
Tobacco Education and Cessation	8,171	92,536	(94,467)	(3,602)	2,638	88,153	(89,776)	3,016
Family Support Group	-	8,349	(8,349)	-	-	15,102	(15,102)	-
	<u>30,740</u>	<u>547,176</u>	<u>(509,998)</u>	<u>(1,340)</u>	<u>66,578</u>	<u>659,894</u>	<u>(657,633)</u>	<u>3,796</u>
								<u>72,635</u>

## WEST LoTHIAN DRUG & ALCOHOL SERVICE

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

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#### 19 Designated funds

(Continued)

##### 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.

##### Capital Fund

The Board of Management has designated funds to cover future depreciation of assets.

##### Psych Services Fund

This fund is for drug and enhanced alcohol counselling provision with income from West Lothian Alcohol and Drug Partnership. All contract income and related expenditure associated with the service is recorded through this designated fund.

##### Moving On Service

This fund is to provide services to offenders and vulnerable adults with income from West Lothian Alcohol and Drug Partnership. All contract income and related expenditure associated with the service is recorded through this designated fund.

##### Tobacco Education & Cessation

This fund is for tobacco prevention and education for primary school children with income from NHS Lothian. All contract income and related expenditure associated with the service is recorded through this designated fund.

##### Family Support Group

This fund was created from designated funds, raised as match funding the Restricted Family Support Group fund, to support a pilot project to support families and friends affected by substance misuse of a loved one.



## WEST LoTHIAN DRUG & ALCOHOL SERVICE

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 MARCH 2020

#### 20 Operating lease commitments

At the reporting end date the Charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2020 £	2019 £
Within one year	3,841	4,190
Between two and five years	-	3,841
	<u>3,841</u>	<u>8,031</u>

Lease payments recognised as an expense during the year totaled £4,221 (2019: £7,135)

#### 21 Related party transactions

There were no disclosable related party transactions during the year (2019 - none).

#### 22 Covid-19

In March 2020, the World Health Organisation declared the Covid-19 outbreak a pandemic. The long-term financial implications are not yet known but there has been significant disruption to West Lothian Drug & Alcohol Service's operations in 2020/21, as disclosed in more detail in the Report of the Board of Management

The Board of Management have considered the period up to the date of approval of the financial statements and further disclosure on the impact of the ongoing consequences of the pandemic is noted in the Report of the Board of Management. The Board of Management do not consider that any events have arisen after the balance sheet date which would indicate an impairment to assets held as at 31 March 2020.

#### 23 Cash generated from operations

	2020 £	2019 £
Deficit for the year	(26,638)	(15,637)
Adjustments for:		
Investment income recognised in statement of financial activities	(1,671)	(316)
Depreciation and impairment of tangible fixed assets	108	370
Movements in working capital:		
(Increase) in debtors	(17,195)	(60,988)
Increase in creditors	32,953	26,566
Cash absorbed by operations	<u>(12,443)</u>	<u>(50,005)</u>

#### 24 Analysis of changes in net funds

The Charity had no debt during the year.