



Alexander Sloan
Accountants and Business Advisers

Company Registration No. SC212157 (Scotland)
(a company limited by guarantee)

WEST LOTHIAN DRUG & ALCOHOL SERVICE
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

Charity Registration No. SC005776 (Scotland)



WEST LoTHIAN DRUG & ALCOHOL SERVICE

LEGAL AND ADMINISTRATIVE INFORMATION

Board Of Management	Paul Thomson Gill Cottrell Alyson Campbell Sarah Summers Pamela Gordon Kenny Mearns	(Appointed 18 July 2021) (Appointed 18 July 2021) (Appointed 18 July 2021)
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Senior management	Mark Vance - General Manager
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Charity number (Scotland)	SC005776
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Company number	SC212157
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Registered office	Almondbank Centre Shiel Walk Craigshill Livingston EH54 4EH
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Auditor	Alexander Sloan Accountants & Business Advisers 1 Lochrin Square 92-98 Fountainbridge Edinburgh EH3 9QA
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Bankers	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 2022

The Board of Management present their report and financial statements of the charity for the year ended 31 March 2022.

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

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 continue 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.

The past eighteen months have continued to be challenging for WLDAS. Staff have worked well within the safe working protocols put in place to continue to deliver a service to our client group whilst operating within government guidelines around Covid 19.

Most staff continued to work their normal hours utilising the improved IT and telephone systems which were put in place to allow staff to work from home. The Education Team remained furloughed for the periods when schools were closed as they were unable to deliver any content. However, harm reduction outreach was provided within the community to ensure relevant clients received injecting equipment and take-home Naloxone to reduce the risk of blood borne viruses and drug related deaths during government restrictions.

The Covid Working Group, whose membership was made up from across the organisation and chaired by a Board member, continued to meet regularly throughout the year to re assess the situation in light of changing Government guidelines and with a focus on Health and Safety and service provision, but also staff morale and welfare.

WEST LOTHIAN DRUG & ALCOHOL SERVICE

REPORT OF THE BOARD OF MANAGEMENT

FOR THE YEAR ENDED 31 MARCH 2022

Board Membership

During the year one member of the Board of Management (Vicky Wan) stepped down. Three new Trustees were appointed along with the return of our advisor from Police Scotland and a Service User Group representative; therefore, the Board of Management now consists of 7 trustees, two advisors and three members of the senior management team. We thank all of them for their contributions to the work of WLDAS

Health Promotion, Tobacco & Cessation Work

Unfortunately, due to Covid 19 restrictions, the NHS Lothian smoke-free primary school gates work continued to be put on hold, but it was agreed that the funding could be retained, and the work was picked up from September 2021. This also applied to the secondary aged prevention work which is funded through the same stream. Funding for this work however has since come to an end.

Counselling, Support and Community Rehabilitation

Work in this area continued with funding for the Therapeutic Support Service having been awarded a further extension to March 2023.

Referrals dropped off as Lockdown took hold but have since returned to levels which are increased. Clients were offered a menu of options to choose how they would like to engage and although the majority were still being contacted by phone, a limited number of face-to-face appointments had begun to take place from January 2021. More recently staff have returned to working from the office with the majority of client appointments returning to face to face appointments unless a client requests otherwise.

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.

Young People

Funding for the Young Persons Service has been provided from the West Lothian ADP until 31 March 2023. Regular referrals are assessed mainly via the Mental Health and Wellbeing Screening Group. The referrals received continue to be complex, with many young people having social work involvement, poor mental health and difficult living situations or who have become isolated during lockdowns..

Bereavement service

Our Grief Matters Service which provides counselling and support for young people between 12 and 18 years who had experienced a sudden or unexpected death is funded by The Big Lottery and The Robertson Trust. Funding for this work has been secured from the Big Lottery Community Fund until 2025 following a successful bid by WLDAS.

Gambling Education

The Gambling Awareness work with Edinburgh University was postponed due to lockdown. However, the funders had agreed that funding may be carried over and the work is now planned to take place in 2022. WLDAS and service users will be actively involved in Phase 1 of the project.

Naloxone Champion

As part of the strategy to reduce Drug Related Deaths in West Lothian, WLDAS successfully submitted a bid to increase the reach of Naloxone within West Lothian by working with all ADP providers, Addiewell Prison, Pharmacies, and community organisations. As well as training staff and developing protocols we also purchase and distribute Naloxone. In addition, due to the impact of Covid 19, WLDAS have become the sole provider of needle exchange services within West Lothian. This post was initially for 12 months but was extended for an additional year until December 2022.

Family Support Service / Family Matters

Five-year funding for the continuation of this work has been secured from the CORRA Foundation following a successful bid by WLDAS.

The Family Support group continues to operate via weekly Zoom calls and face to face groups and is consistently well attended. Currently, work is being undertaken by the group around stigma.

Fundraising

Fundraising activity was curtailed by Covid 19 but there continues to be generous donations from individuals who have been affected by a loved ones or significant other's substance misuse.

WEST LOTHIAN DRUG & ALCOHOL SERVICE

REPORT OF THE BOARD OF MANAGEMENT

FOR THE YEAR ENDED 31 MARCH 2022

Financial review

The Statement of Financial Activities shows net expenditure for the year of £58,336 (2021 - net expenditure of £29,215). A total of £368,448 was retained in accumulated funds at the year end (2021 - £426,784).

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 4-6 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 £339,240 (2021: £403,775) equate to 5 months (2021: 6.5 months) at forecast expenditure levels.

Principal Funding Sources

The principal funding sources for the charity are West Lothian Alcohol and Drug Partnership, NHS Lothian, the Big Lottery, Robertson Trust, and the Scottish Government.

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.

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.

WEST Lothian DRUG & ALCOHOL SERVICE

REPORT OF THE BOARD OF MANAGEMENT

FOR THE YEAR ENDED 31 MARCH 2022

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 2023. We will shortly be submitting a new tender to West Lothian Council for funding for the next three years.

We are continuing our plan to increase our funders to reduce reliance on funding from the West Lothian Alcohol and Drug Partnership which is our main source of funding. We value their investment and trust in the organisation but realise as public bodies that their budget is coming under increasing pressure and the funding available from them may reduce in the future. However, the Scottish Government has announced a significant increase in spending to tackle the current Drug Crisis which has resulted in increased funding both nationally, and locally through the WLADP.

The new 2022-23 financial year has seen successful bids. The Grief Matters project has fully recommenced with Big Lottery funding for three years. Five year funding has been secured from the CORRA Foundation Children and Families Fund for Wraparound West Lothian which provides support for young people aged 12 years and over and their families who are experiencing challenges involving substance use which may be impacting on family life, education, risk taking behaviours and general health & wellbeing. Circle West Lothian and West Lothian Youth Action are active partners within this project. The CORRA Foundation Improvement Fund is funding Family Matters for four years. One year's funding has also been provided by the West Lothian Alcohol and Drug Partnership for Groupwork Therapeutic Support, Family and Friends and Drop-in Clinics.

Our strategic plan has been reviewed and will be implemented in 2023. A Risk Management Plan has also been developed and approved by the Board and will be reviewed on an ongoing basis.

We continue to actively seek 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 2022

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 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:

Paul Thomson

Gill Cottrell

Alyson Campbell

Vicky Wan

(Resigned 18 July 2021)

Moir Connacher

(Resigned 1 December 2022)

Sarah Summers

(Appointed 18 July 2021)

Pamela Gordon

(Appointed 18 July 2021)

Kenny Mearns

(Appointed 18 July 2021)

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.

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. A more formal induction programme involving all Board and key staff members is planned for the forthcoming year.

WEST LOTHIAN DRUG & ALCOHOL SERVICE

REPORT OF THE BOARD OF MANAGEMENT

FOR THE YEAR ENDED 31 MARCH 2022

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.

Statement of Board of Management's responsibilities

The Board of Management, who are also the Directors of West Lothian Drug & Alcohol Service for the purpose of company law, are 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 are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP FRS102;
- 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 are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them 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. They are 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 are 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.

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.

WEST LoTHIAN DRUG & ALCOHOL SERVICE

REPORT OF THE BOARD OF MANAGEMENT

FOR THE YEAR ENDED 31 MARCH 2022

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.

Alyson Campbell

Alyson Campbell

Trustee

Dated: 15 December 2022

WEST LOTHIAN DRUG & ALCOHOL SERVICE

INDEPENDENT AUDITOR'S REPORT

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

Opinion

We have audited the financial statements of West Lothian Drug & Alcohol Service (the 'Charity') for the year ended 31 March 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 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 2022 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

In auditing the financial statements, we have concluded that the Board of Management's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Board of Management with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Board of Management are responsible for the other information contained within the annual report. 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. 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 course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

WEST LOTHIAN DRUG & ALCOHOL SERVICE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

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

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 included within the Board of Management's 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, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the 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 are 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

WEST LOTHIAN DRUG & ALCOHOL SERVICE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

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

Extent to which the audit was considered capable of detecting irregularities, including fraud

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with Directors and other management, and from our wider knowledge and experience of the charity sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charitable company, including the Companies Act 2006, Charities SORP (FRS 102) and the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations

Audit response to risks identified

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in the notes to the financial statements were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- requesting correspondence with HMRC and OSCR.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the Directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://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

Use of our report

This report is made solely to the charitable company's members 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 Accountants & Business
Advisers

22/12/2022

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Alexander Sloan Accountants & Business Advisers

1 Lochrin Square
92-98 Fountainbridge
Edinburgh
EH3 9QA

WEST LOTHIAN DRUG & ALCOHOL SERVICE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2022

Current financial year

		Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
	Notes					
Income from:						
Donations and legacies	3	18,103	-	-	18,103	49,298
Charitable activities	4	558,518	-	130,299	688,817	704,262
Other trading activities	5	5,188	-	-	5,188	733
Investments	6	1,574	-	-	1,574	2,602
Total income		583,383	-	130,299	713,682	756,895
Expenditure on:						
Cost of charitable activities	7	637,626	3,023	131,369	772,018	786,110
Net expenditure before transfers		(54,243)	(3,023)	(1,070)	(58,336)	(29,215)
Gross transfers between funds		(10,292)	10,292	-	-	-
Net expenditure for the year/ Net movement in funds		(64,535)	7,269	(1,070)	(58,336)	(29,215)
Fund balances at 1 April 2021		403,775	21,939	1,070	426,784	455,999
Fund balances at 31 March 2022		339,240	29,208	-	368,448	426,784

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 16 to 28 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 2022

Prior financial year

		Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes				
Income from:					
Donations and legacies	3	49,298	-	-	49,298
Charitable activities	4	654,001	-	50,261	704,262
Other trading activities	5	733	-	-	733
Investments	6	2,602	-	-	2,602
Total income		706,634	-	50,261	756,895
Expenditure on:					
Cost of charitable activities	7	736,247	672	49,191	786,110
Net expenditure before transfers		(29,613)	(672)	1,070	(29,215)
Gross transfers between funds		50,024	(50,024)	-	-
Net expenditure for the year/ Net movement in funds		20,411	(50,696)	1,070	(29,215)
Fund balances at 1 April 2020		383,364	72,635	-	455,999
Fund balances at 31 March 2021		403,775	21,939	1,070	426,784

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 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	12		7,269		-
Current assets					
Debtors	13	26,674		178,929	
Cash at bank and in hand		501,652		469,315	
		528,326		648,244	
Creditors: amounts falling due within one year	14	(167,147)		(221,460)	
Net current assets			361,179		426,784
Total assets less current liabilities			368,448		426,784
Income funds					
Restricted funds	17		-		1,070
<u>Unrestricted funds</u>					
Designated funds	18	29,208		21,939	
General unrestricted funds		339,240		403,775	
			368,448		425,714
			368,448		426,784

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 15 December 2022

Alyson Campbell

Alyson Campbell

Company Registration No. SC212157 (Scotland)

The notes on pages 16 to 28 form an integral part of these financial statements.

WEST LoTHIAN DRUG & ALCOHOL SERVICE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Cash flows from operating activities					
Cash generated from operations	22		41,055		47,177
Investing activities					
Purchase of tangible fixed assets		(10,292)		-	
Interest received		1,574		2,602	
Net cash (used in)/generated from investing activities			(8,718)		2,602
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			32,337		49,779
Cash and cash equivalents at beginning of year			469,315		419,536
Cash and cash equivalents at end of year			501,652		469,315

The notes on pages 16 to 28 form an integral part of these financial statements.

WEST LOTHIAN DRUG & ALCOHOL SERVICE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

West Lothian Drug & Alcohol Service is a private company limited by guarantee incorporated in Scotland. The registered office and principal place of business 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 have 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 2022

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
Computers	

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 2022

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 2022

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 are 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 2022 £	Unrestricted funds general 2021 £
Donations and gifts	1,047	1,299
Legacies receivable	128	2,532
Job Retention Scheme furlough grant	16,928	45,467
	<u>18,103</u>	<u>49,298</u>

WEST LoTHIAN DRUG & ALCOHOL SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

4 Charitable activities

	2022 £	2021 £
Performance related grants	687,809	704,142
Other income	1,008	120
	<u>688,817</u>	<u>704,262</u>
Analysis by fund		
Unrestricted funds - general	558,518	654,001
Restricted funds	130,299	50,261
	<u>688,817</u>	<u>704,262</u>
Performance related grants		
West Lothian Alcohol and Drug Partnership	547,214	539,762
NHS Lothian	-	31,000
Robertson Trust	10,000	10,000
National Lottery	44,850	50,261
West Lothian LEADER Local Action Group	-	10,064
Mental Health Advocacy Project	28,500	17,980
Corra Foundation (2022) / Wellbeing Fund (2021)	32,029	22,550
Children First (2022) / Fast Forward (2021)	14,920	13,925
Other	5,336	8,600
The Brock Foundation	4,960	-
	<u>687,809</u>	<u>704,142</u>

5 Other trading activities

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Fundraising events	<u>5,188</u>	<u>733</u>

WEST LOTHIAN DRUG & ALCOHOL SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

6 Investments

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Interest receivable	1,574	2,602

7 Cost of charitable activities

	Total 2022 £	Total 2021 £
Staff costs	623,493	632,177
Depreciation and impairment	3,023	672
Project and activities costs	9,850	3,685
Premises costs	34,795	27,594
Running costs	86,751	93,768
Motor and travel costs	3,651	4,120
Legal and professional	4,285	4,303
Interest and finance charges	96	111
Bad and doubtful debts	-	13,620
Governance costs	6,074	6,060
	772,018	786,110
	772,018	786,110
Analysis by fund		
Unrestricted funds - general	637,626	736,247
Unrestricted funds - designated	3,023	672
Restricted funds	131,369	49,191
	772,018	786,110

8 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.

WEST LOTHIAN DRUG & ALCOHOL SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

9 Net expenditure

	2022	2021
	£	£
Net expenditure for the year is stated after charging:		
Depreciation of owned tangible fixed assets	3,023	672

10 Employees

The average monthly number of employees during the year was:

	2022	2021
	Number	Number
Total	20	21

Employment costs	2022	2021
	£	£
Wages and salaries	528,112	522,630
Social security costs	43,327	47,857
Other pension costs	52,054	61,690
	623,493	632,177

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 £126,495 (2021: £112,851).

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

11 Auditor's remuneration

The analysis of auditor's remuneration is as follows:

Fees payable to the auditor:	2022	2021
	£	£
Audit of the annual accounts	6,074	6,060

WEST LOTHIAN DRUG & ALCOHOL SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

12 Tangible fixed assets

	Fixtures and fittings £	Computers £	Total £
Cost			
At 1 April 2021	56,589	-	56,589
Additions	4,321	5,971	10,292
At 31 March 2022	60,910	5,971	66,881
Depreciation and impairment			
At 1 April 2021	56,589	-	56,589
Depreciation charged in the year	1,530	1,493	3,023
At 31 March 2022	58,119	1,493	59,612
Carrying amount			
At 31 March 2022	2,791	4,478	7,269

13 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Trade debtors	7,033	157,096
Other debtors	176	176
Prepayments and accrued income	19,465	21,657
	26,674	178,929

14 Creditors: amounts falling due within one year

	Notes	2022 £	2021 £
Deferred income	15	134,165	193,249
Trade creditors		20,401	18,838
Other creditors		5,981	3,600
Accruals and deferred income		6,600	5,773
		167,147	221,460

WEST LOTHIAN DRUG & ALCOHOL SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

15 Deferred Income

	2022 £	2021 £
Total deferred income	134,165	193,249

Deferred income includes £124,165 (2021:£138,399) of contracted income invoiced in advance and £10,000 (2021:£54,850) of deferred grants which is analysed as follows:

	1 April '21 £	Receipts in year £	Released in year £	31 Mar '22 £
Grants				
Grief Matters	54,850	10,000	(54,850)	10,000
	54,850	10,000	(54,850)	10,000

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 £52,054 (2021: £61,690).

The amounts due to pension schemes at the year-end was £nil (2020: £nil).

WEST LoTHIAN DRUG & ALCOHOL SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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		
	Income	Expenditure	Balance at 1 April 2021	Income	Expenditure	Balance at 31 March 2022
	£	£	£	£	£	£
Grief Matters Service	50,261	(49,191)	1,070	54,850	(55,920)	-
Family Matters programme	-	-	-	32,029	(32,029)	-
Children 1st - Mental Health in Young People	-	-	-	14,920	(14,920)	-
The Voice - MHAP	-	-	-	28,500	(28,500)	-
	<u>50,261</u>	<u>(49,191)</u>	<u>1,070</u>	<u>130,299</u>	<u>(131,369)</u>	<u>-</u>

Purposes of restricted funds

Grief Matters Service

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

Family Matters

A Grassroots Fund grant was received from Corra Foundation towards the Family Matters programme.

Children 1st - Mental Health in Young People

Funding was received from Children 1st towards providing a support worker to work with young people in West Lothian.

The Voice - MHAP

Funding was received from Mental Health Advocacy Project towards work project work with young people.

WEST LOTHIAN DRUG & ALCOHOL SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

18 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:

	Balance at 1 April 2020	Expenditure	Transfers	Balance at 1 April 2021	Expenditure	Transfers	Balance at 31 March 2022
	£	£	£	£	£	£	£
Premises Fund	21,939	-	-	21,939	-	-	21,939
Capital Fund	672	(672)	-	-	(3,023)	10,292	7,269
Psych Services Fund	45,993	-	(45,993)	-	-	-	-
Tobacco Education and Cessation	4,031	-	(4,031)	-	-	-	-
	<u>72,635</u>	<u>(672)</u>	<u>(50,024)</u>	<u>21,939</u>	<u>(3,023)</u>	<u>10,292</u>	<u>29,208</u>

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.

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.

WEST LOTHIAN DRUG & ALCOHOL SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

19 Analysis of net assets between funds

	General 2022 £	Designated 2022 £	Restricted 2022 £	Total 2022 £	General 2021 £	Designated 2021 £	Restricted 2021 £	Total 2021 £
Fund balances at 31 March 2022 are represented by:								
Tangible assets	-	7,269	-	7,269	-	-	-	-
Current assets/(liabilities)	339,240	21,939	-	361,179	426,784	-	-	426,784
	<u>339,240</u>	<u>29,208</u>	<u>-</u>	<u>368,448</u>	<u>426,784</u>	<u>-</u>	<u>-</u>	<u>426,784</u>

WEST LOTHIAN DRUG & ALCOHOL SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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:

	2022 £	2021 £
Within one year	12,308	9,280

Lease payments recognised as an expense during the year totalled £22,731 (2021: £22,882)

21 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

22 Cash generated from operations

	2022 £	2021 £
Deficit for the year	(58,336)	(29,215)
Adjustments for:		
Investment income recognised in statement of financial activities	(1,574)	(2,602)
Depreciation and impairment of tangible fixed assets	3,023	672
Movements in working capital:		
Decrease/(increase) in debtors	152,255	(73,807)
Increase/(decrease) in creditors	4,771	(41,120)
(Decrease)/increase in deferred income	(59,084)	193,249
Cash generated from operations	41,055	47,177

23 Analysis of changes in net funds

The Charity had no debt during the year.