

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

**Report and Financial Statements
for the year ended 31 March 2015**

Charity no: SC005776

Company no: SC212157

WEST LOTHIAN DRUG & ALCOHOL SERVICE

**Contents of the Financial Statements
for the Year Ended 31 March 2015**

	Page
Report of the Board of Management	1
Report of the Auditors	8
Statement of Financial Activities	10
Balance Sheet	11
Notes to the Financial Statements	12

WEST LOTHIAN DRUG & ALCOHOL SERVICE

Report of the Board of Management for the Year Ended 31st March 2015

The Board of Management presents its report and audited financial statements for the year ended 31st March 2015.

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Name	West Lothian Drug & Alcohol Service (WLDAS)	
Charitable Status	West Lothian Drug & Alcohol Service is a registered Scottish charity.	
Charity Registration No.	SC005776	
Company Registration No.	SC212157	
Registered Office and Operational Address	Floor 1 The Almondbank Centre Shiel Walk Craigshill LIVINGSTON EH54 5EH	
Board of Management	Paul Thomson Gill Cottrell Patricia Aniello Alyson Campbell Alexander Milne Ann Craig Nicola McCloskey Mark Johnston Jocelyn O'Connor Angela Moohan	Chair Vice Chair Treasurer Resigned 25 November 2014 Treasurer Appointed 25 November 2014 Appointed 25 November 2014 Service User Representative, Police Scotland Elected Member, West Lothian Council
Directors	Paul Thomson Gill Cottrell Patricia Aniello Alexander Milne Alyson Campbell Ann Craig Nicola McCloskey	Resigned 25 November 2014 Appointed 25 November 2014 Appointed 25 November 2014
Company Secretary	Brian Pringle	
Senior Management Team	Brian Pringle Heather Watson	General Manager Deputy Manager
Auditors:	G. O. Thomson & Co. Chartered Accountants & Registered Auditor 13 Hope Street LANARK ML11 7NL	
Bankers	Bank Scotland plc Edinburgh Royal Mile Branch 300 Lawnmarket EDINBURGH EH1 2PH	

WEST LOTHIAN DRUG & ALCOHOL SERVICE

Report of the Board of Management for the Year Ended 31st March 2015

STRUCTURE, GOVERNANCE & MANAGEMENT

Governing document

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

Recruitment and appointment of Board of Management

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

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 and OSCR's Guidance for charity trustees. Periodically, the Board meets, with senior staff in attendance, to discuss strategic planning and organisational development needs.

Risk management

The Board of Management has conducted a review of the major risks to which the charity may be exposed. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the service. The continuing implementation of West Lothian Alcohol and Drug Partnership Outcome Monitoring, the Scottish Government's Waiting Times Reporting, the HEAT targets for smoking cessation services, the National Standards for Drug & Alcohol Services and COSCA Accreditation ensure a consistent quality of delivery for all operational aspects of the charity. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

Organisational Structure

West Lothian Drug & Alcohol Service Board of Management meets bi-monthly 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, senior managers and the Senior Finance and Facilities Administrator. This group reports directly to the full Board at the bi-monthly meetings.

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

WEST LoTHIAN DRUG & ALCOHOL SERVICE

Report of the Board of Management for the Year Ended 31st March 2015

Related parties

At a national level, drug treatment and support services are steered by the Scottish Government's drug strategy "The Road to Recovery" and our alcohol services by the national alcohol strategy "Changing Scotland's Relationship with Alcohol". The local Alcohol and Drug Partnership will be charged with the responsibility for delivering the strategy at local level. It will also be 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.

At a national level, tobacco prevention and stop smoking services are steered by the Scottish Government's "Creating a Tobacco Free Generation – A Tobacco Control Policy for Scotland". The NHS Lothian Tobacco Strategy Board is charged with the responsibility of delivering the strategy locally and also has representatives from, amongst others, the local authority, health and voluntary sector agencies. The General Manager represents the organisation on this group.

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

OBJECTIVES AND ACTIVITIES

The main objectives and activities for the year continued to focus upon the promotion and prevention of the misuse of 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;
- 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 maintained Board membership at 8 until our AGM in November 2014 when one member stood down and two new members were appointed, therefore we had 9 members for the remainder of the year.

Purpose

The main areas of charitable activity are the provision of advice and information; health promotion; counselling and support; education and training; and rehabilitation for adults and young people in the areas of drugs, alcohol and tobacco. We continue to be busy with 1,575 enquiries to the service recorded from 1st April, 2014 to 31st March, 2015.

Health promotion

A resource library is based at the Service's 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. Funding for the service is provided by West Lothian Alcohol and Drug Partnership.

WEST Lothian DRUG & ALCOHOL SERVICE

Report of the Board of Management for the Year Ended 31st March 2015

Education and Training

Training on drug and alcohol issues and policy was delivered to a diverse range of professionals, parents, community groups, including health professionals and workplaces. Examples include students at St. John's Hospital, S6 pupils from all schools in West Lothian through West Drive which is a partnership road safety campaign led by Police Scotland, students and staff at West Lothian College, staff at SEHE and HMRC. We also provided educational inputs as part of the Community Payback Orders where substance misuse was identified as an issue that participants wanted information on, and sessions around alcohol as part of language classes for people who have come to live in West Lothian from other countries.

Through funding from West Lothian Alcohol and Drug Partnership via the Family Recovery Service that we deliver in partnership with Circle (Scotland), we started the development of a Primary School Alcohol education resource working very closely with staff and pupils of Fallahill Primary in Fauldhouse.

Using our pool of trained sessional workers, we were able to deliver education sessions on tobacco awareness to 2,003 pupils in 61 primary schools.

The further development of our Smoke Free Homes and Zones project in schools resulted in an additional 3 schools coming on board making it a total of 64 schools engaged in this work. This has resulted in 412 new families pledging that their homes and cars would be smoke free, making the total of families pledging 2,880. This was funded from NHS Tobacco Prevention money.

Our Tobacco Cessation Service which focuses on young people engaged with 108 people wanting to address their smoking and ran group work sessions. 42 young people remained tobacco free four weeks after stopping. This post also undertook educational awareness training activities over the year focusing on community groups and young people.

A new addition for us in the area of tobacco was co-ordinating and delivering the Decipher ASSIST peer influence tobacco prevention intervention on behalf of NHS Lothian throughout Lothian Region. The first year target was to deliver this in eight schools throughout Lothian with S1 or S2 pupils. We met all targets and received excellent feedback from the schools, NHS Lothian staff and Decipher ASSIST themselves. This work is part of a national pilot which the Scottish Government is funding the national evaluation of.

Counselling, support and community rehabilitation

As a result of our previous contracts around offenders, vulnerable adults and young people coming to an end and new services being commissioned, in April 2014 we started to redesign the way counselling and support was provided. We secured the contract for Offenders and Vulnerable Adults and the Moving On Service commenced on 1st April, 2014. In partnership with Circle (Scotland) we were also successful in being awarded the contract for working with Families and Children affected by Parental Substance Misuse. As a result our Back on Track Service finished and a new service, The Family Recovery Service started in April 2014, which included the main elements of the previous service with additional benefits of working more closely with the families. This redesign continued throughout the year when we were notified that our Adult Services contract would come to an end in March 2015 and a new service would be commissioned via competitive tendering in line with European law. We submitted a tender bid and were awarded the contract for the new service which commenced in April 2015.

We are 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.

Together with our colleagues in the NHS Addictions Service and the West Lothian Council's Social Work Addiction Team, we provide Drop In Clinics across the area to allow people quicker access to treatment and support, and ensure that people get the service that best meets their needs. These clinics remain popular and valuable in reducing waiting times. Our service consistently exceeds the HEAT target of 90% of clients being seen within the three week target.

Our adult services received 660 referrals in 2014/2015 and after assessments and referrals to other agencies, there were 357 ongoing clients of the service. Clinics are still offered in health centres and community venues across West Lothian.

WEST LoTHIAN DRUG & ALCOHOL SERVICE

Report of the Board of Management for the Year Ended 31st March 2015

The Family Recovery service element we provide resulted in our young people's counselling service receiving 126 referrals which resulted in 72 young people receiving intensive support.

The Moving On service had a total of 441 referrals. 247 of these were classed as Vulnerable Adults who came mainly via St. John's Hospital and 194 with an offending background mainly via the custody suite of Livingston Police, Addiwell Prison, HMP Edinburgh, Cornton Vale and Polmont. After assessment, liaising with services that these clients were already engaged in and supporting them to engage with more appropriate services, 149 became ongoing clients.

In this year we had a seconded worker from NHS Lothian to help meet the increasing demand from clients who were experiencing problems and wanted help to address their cannabis use. As a result 138 referrals were received and 95 of them were assessed and engaged with the service. This post was only for one year and was used to help us reflect on our provision and make changes throughout our counselling team to ensure that clients with cannabis issues still received a service from across the team whilst ensuring that those with the most complex needs received support from the specialist worker.

The Community Rehabilitation element of our service which was part of the new Moving On Service, and part of our generic service providing increased support to help them meaningfully reintegrate to their community received 62 internal referrals with 37 of them actively engaging with this service element.

The organisation continues to be a member of COSCA.

FINANCIAL REVIEW

We received the first year of three years funding from the West Lothian Alcohol & Drug Partnership for the Moving On Service which focuses on work with offenders and vulnerable adults.

We received the first year of three years funding from the West Lothian Alcohol & Drug Partnership via Circle (Scotland) for the young people's support element of the Family Recovery Service.

We continued to receive funding from NHS Lothian for the harm reduction work we do and West Lothian Alcohol & Drug Partnership for our adult and cannabis counselling and support services. These services came to an end as separate funding streams on the 31st March 2014.

A new service for an initial two years was put out for competitive tendering by the West Lothian Alcohol & Drug Partnership through West Lothian Council. We were successful with our submission and the new service and funding arrangements started on 1st April 2015.

Principal funding sources

The principal funding sources for the charity are:

West Lothian Alcohol & Drug Partnership; and
NHS Lothian

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. No money is held for more than one year in a fixed term deposit.

WEST LoTHIAN DRUG & ALCOHOL SERVICE

Report of the Board of Management for the Year Ended 31st March 2015

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 unrestricted and undesignated funds of £613,230 equate to 7 months (2014 – 5.5 months) at forecast expenditure levels.

Any reserves we are entitled to after discharging our contractual obligations have been transferred into general unrestricted funds. Of the £197,814 transferred, £68,841 has been invested back into direct service provision in the 2015/2016 financial year.

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 three contracts with West Lothian Council through the West Lothian Alcohol & Drug Partnership for counselling and education are secured until 31st March 2017 with the possibility of a one year extension.

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.

We have recently reorganised and appointed three senior workers to restructure the management arrangements within the organisation, freeing up senior managers time to identify new service deliverables and funding streams to carry this work out.

We have identified some service gaps and are pursuing funding for these new services through trust funds and other charity funding sources at present. These additional service elements include working with young people who have experienced a sudden death in their family as these can often be alcohol, drug or tobacco related. We were successful in a funding application for this, and have secured three years funding from Children in Need to provide a counselling service for these young people.

We also identified the need to further develop our educational approaches to reduce the chance of young people engaging in problematic substance misuse, and professional training to increase the chances of early identification of substance issues and appropriate interventions being carried out including referrals to services like ours. We have been successful in securing some funding from a local community organisation to allow us to provide education to young mothers and older adults around the effects of alcohol, and are currently working with West Lothian Council to review their substance policy for schools and developing an alcohol educational resource for teachers to use in primary schools. This work is being funded by West Lothian Council via the West Lothian Alcohol & Drug Partnership.

We are working with NHS Lothian and NHS Health Scotland to pilot and evaluate work to engage with people who are arrested and held in the local custody suite, to help those with a substance component to engage effectively with appropriate treatment services throughout Lothian.

We continue to receive funding from NHS Lothian for our young people focused Stop Smoking Service, Smoke Free Homes & Zones and Decipher ASSIST peer influencing smoking prevention programme and have secured funding from the Scottish Government to support this work.

We continue actively pursuing new board members to enhance the skills we already have in the organisation and have one new board member joining us at this year's AGM.

WEST LOTHIAN DRUG & ALCOHOL SERVICE

Report of the Board of Management for the Year Ended 31st March 2015

RESPONSIBILITIES OF THE BOARD OF MANAGEMENT

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

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

The Board of Management is responsible for maintaining proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act, 2006. The Board of Management is also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Members of the Board of Management

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

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

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

AUDITORS

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

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in March, 2005) and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small entities.

Approved by the Board of Management on 24th Nov 2015 and signed on its behalf by:

Alexander Milne

Alexander Milne, Director

WEST LoTHIAN DRUG & ALCOHOL SERVICE

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

We have audited the financial statements of West Lothian Drug & Alcohol Service for the year ended 31 March 2015 which comprise Statement of Financial Activities, Balance Sheet and related notes (on pages ten to seventeen). The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective April 2008).

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the charitable company's trustees, as a body, in accordance with section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). Our audit work has been undertaken so that we might state to the charitable company's members and its 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, its members as a body and its trustees as a body for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of the Board of Management and auditors

As described on the Responsibilities of the Board of Management on page six the members of the Board of Management (who are trustees for the purposes of charity law and includes directors of West Lothian Drug & Alcohol Service for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

The trustees have elected for the financial statements to be audited in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and also with the Companies Act 2006. Accordingly we have been appointed auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report to you in accordance with those Acts.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of:

- whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed;
- the reasonableness of significant accounting estimates made by the trustees; and
- the overall presentation of the financial statements.

In addition we read all the financial and non-financial information in the Report of the Board of Management to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31st March 2015, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice (applicable to smaller entities); 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).

WEST LOTHIAN DRUG & ALCOHOL SERVICE

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

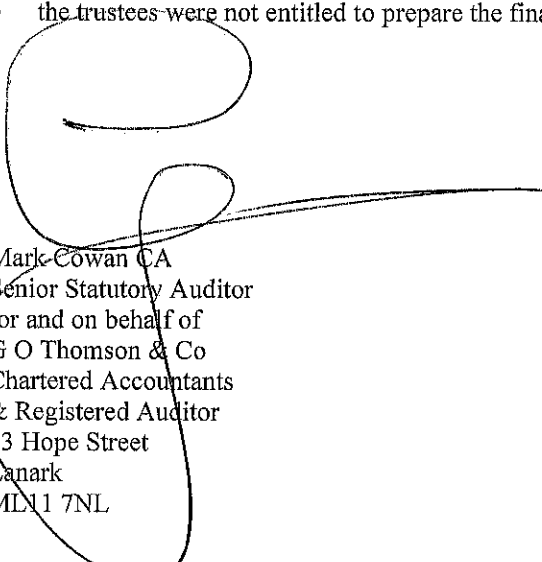
Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the Report of the Board of Management for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which we are required to report by exception

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

- the charitable company has not kept proper and adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime.



Mark Cowan CA
Senior Statutory Auditor
for and on behalf of
G O Thomson & Co
Chartered Accountants
& Registered Auditor
13 Hope Street
Lanark
ML1 7NL

6th October 2015

G O Thomson & Co is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

WEST LOTHIAN DRUG & ALCOHOL SERVICE

**Statement of Financial Activities (including Income and Expenditure Account)
for the Year Ended 31 March 2015**

Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2015 £	Total Funds 2014 £
INCOMING RESOURCES				
Incoming resources from generated funds:				
Voluntary income:				
- Donations	943	-	943	1,529
Activities for generating funds:				
- Lecture and placement fees	200	-	200	30
- Miscellaneous income	735	3,200	3,935	410
Investment income	3,965	-	3,965	4,995
Incoming resources from charitable activities:				
- Grants receivable	2	-	856,198	829,776
Total Incoming Resources	<u>5,843</u>	<u>859,398</u>	<u>865,241</u>	<u>836,740</u>
 RESOURCES EXPENDED				
Costs of generating funds:				
- Costs of generating voluntary income	3	-	1,320	1,017
Charitable activities	3	875,732	901,677	834,820
Governance costs	3	5,808	8,440	10,269
Total Resources Expended	<u>29,897</u>	<u>881,540</u>	<u>911,437</u>	<u>846,106</u>
Net incoming/(outgoing) resources before transfers	<u>(24,054)</u>	<u>(22,142)</u>	<u>(46,196)</u>	<u>(9,366)</u>
Gross transfers between funds	<u>197,814</u>	<u>(197,814)</u>	<u>-</u>	<u>-</u>
NET MOVEMENT IN FUNDS	<u>173,760</u>	<u>(219,956)</u>	<u>(46,196)</u>	<u>(9,366)</u>
 RECONCILIATION OF FUNDS				
Balances brought forward at 1 April 2014	469,508	237,626	707,134	716,500
Net movement in funds	<u>173,760</u>	<u>(219,956)</u>	<u>(46,196)</u>	<u>(9,366)</u>
Balances Carried Forward at 31 March 2015	<u>643,268</u>	<u>17,670</u>	<u>660,938</u>	<u>707,134</u>

All incoming resources and resources expended derive from continuing activities.

The notes form part of these financial statements


WEST LOTHIAN DRUG & ALCOHOL SERVICE

Balance Sheet as at
31 March 2015

		2015		2014	
	Notes	£	£	£	£
FIXED ASSETS:					
Tangible assets	8		8,100		7,889
CURRENT ASSETS:					
Debtors	9	1,776		5,856	
Cash at bank and in hand		<u>826,338</u>		<u>887,380</u>	
		828,114		893,236	
CREDITORS: Amounts falling due within one year					
	10	<u>175,276</u>		<u>193,991</u>	
Net current assets			<u>652,838</u>		<u>699,245</u>
Net assets			<u>660,938</u>		<u>707,134</u>
THE FUNDS OF THE CHARITY:					
Unrestricted Funds:					
General funds			613,230		439,681
Designated funds	12		<u>30,038</u>		<u>29,827</u>
			643,268		469,508
Restricted Funds	12		<u>17,670</u>		<u>237,626</u>
Total Charity Funds			<u>660,938</u>		<u>707,137</u>

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

Approved by the Board of Management on 24th Nov 2015 and signed on its behalf by:


.....
Alexander Milne, Director


.....
Alyson Campbell, Director

The notes form part of these financial statements

WEST LOTHIAN DRUG & ALCOHOL SERVICE

Notes to the Financial Statements for the Year Ended 31 March 2015

1. Accounting Policies

- (a) The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Statement of Recommended Practice: Accounting and Reporting by Charities issued in March 2005.
- (b) Voluntary income is received by way of grants, donations and gifts and is included in the Statement of Financial Activities when receivable.
- (c) Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the period in which they are receivable.
- (d) Incoming resources from investments are included when receivable.
- (e) Expenditure is recognised on an accrual basis as a liability is incurred and is reported as part of the expenditure to which it relates:
- Costs of generating funds comprise the costs associated with attracting voluntary income.
 - Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
 - Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.
 - All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis as set out in note 3.
- (f) Fixed assets are capitalised in the year of acquisition and depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.
- | | |
|-----------|-----------------|
| Equipment | -33.33% on cost |
|-----------|-----------------|
- (g) Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.
- (h) Designated funds are unrestricted funds earmarked by the Board of Management for particular purposes.
- (i) Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs.
- (j) The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. Contributions payable for the year are charged in the Income and Expenditure Account.

WEST LOTHIAN DRUG & ALCOHOL SERVICE

**Notes to the Financial Statements
for the Year Ended 31 March 2015**

		Unrestricted Funds £	Restricted Funds £	Total Funds 2015 £	Total Funds 2014 £
2.	Incoming resources from charitable activities				
	Grants receivable				
	West Lothian Council	-	-	-	5,000
	West Lothian Alcohol and Drug Partnership	-	646,150	646,150	775,269
	NHS Lothian	-	128,660	128,660	49,507
	Circle (Scotland)	-	<u>81,388</u>	<u>81,388</u>	-
		<u>-</u>	<u>856,198</u>	<u>856,198</u>	<u>829,776</u>

3.	Total Resources Expended	Basis of Allocation	Core Activities £	Other Activities £	Governance £	Total 2015 £	Total 2014 £
	Costs directly allocated to activities						
	Audit fees	Direct	-	-	3,225	3,225	3,482
	Annual report	Direct	-	-	2,583	2,583	4,041
	Staff costs	Direct	754,595	18,024	2,632	775,251	723,233
	Training	Direct	31,211	1,706	-	32,917	15,498
	Operation floorwalk	Direct	332	-	-	332	2,459
	Evening waiting times	Direct	-	-	-	-	2,875
	Support costs allocated to activities						
	Staff costs	Usage	-	1,320	-	1,320	1,017
	Operating costs	Usage	25,966	2,718	-	28,684	30,710
	Premises costs	Usage	53,235	1,289	-	54,524	50,503
	General expenses	Usage	1,934	2,208	-	4,142	4,613
	Depreciation	Usage	<u>8,459</u>	<u>-</u>	<u>-</u>	<u>8,459</u>	<u>7,675</u>
			<u>875,732</u>	<u>27,265</u>	<u>8,440</u>	<u>911,437</u>	<u>846,106</u>

4.	Net Incoming resources for the period				
	This is stated after charging:				
				2015	2014
				£	£
	Depreciation – owned assets			8,459	7,675
	Trustee's remuneration			-	-
	Trustee's expenses			264	206
	Auditors' remuneration				
	Audit services			3,225	3,482
	Accountancy and payroll services			<u>4,053</u>	<u>4,309</u>

WEST LOTHIAN DRUG & ALCOHOL SERVICE

**Notes to the Financial Statements
for the Year Ended 31 March 2015**

8. Tangible fixed assets

	Equipment	Totals
	£	£
COST:		
At 1 April 2014	65,565	65,565
Additions	8,670	8,670
Disposals	<u>(22,676)</u>	<u>(22,676)</u>
At 31 March 2015	<u>51,559</u>	<u>51,559</u>
DEPRECIATION:		
At 1 April 2014	57,676	57,676
Charge for year	8,459	8,459
Eliminated on disposal	<u>(22,676)</u>	<u>(22,676)</u>
At 31 March 2015	<u>43,459</u>	<u>43,459</u>
NET BOOK VALUE:		
At 31 March 2015	<u>8,100</u>	<u>8,100</u>
At 31 March 2014	<u>7,889</u>	<u>7,889</u>

9. Debtors

	2015	2014
	£	£
Debtors	-	5,250
Prepayments	<u>1,776</u>	<u>606</u>
	<u>1,776</u>	<u>5,856</u>

10. Creditors: amounts falling due within one year

	2015	2014
	£	£
Creditors	33,700	42,364
Accrued charges	38,183	73,947
Advance funding	<u>103,393</u>	<u>77,680</u>
	<u>175,276</u>	<u>193,991</u>

11. Analysis of net assets between funds

	General Funds £	Designated Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	8,100	-	-	8,100
Current assets	608,207	30,038	189,869	828,114
Current liabilities	<u>(3,077)</u>	<u>-</u>	<u>(172,199)</u>	<u>(175,276)</u>
	<u>613,230</u>	<u>30,038</u>	<u>17,670</u>	<u>660,938</u>

WEST LoTHIAN DRUG & ALCOHOL SERVICE

Notes to the Financial Statements
for the Year Ended 31 March 2015

12. Movements in funds

	Balance 31/03/2014 £	Movement in Resources: Incoming Outgoing £ £		Transfers £	Balance 31/03/2015 £
Restricted funds					
Core Service Fund	75,929	10,117	(9,962)	(76,084)	-
Adult Counselling Service	116,921	404,200	(423,499)	(97,622)	-
Cannabis Worker Fund	44,776	87,963	(96,663)	(36,076)	-
Moving On Service	-	187,150	(170,747)	-	16,403
Family Recovery Service	-	81,388	(80,121)	-	1,267
Tobacco Education & Cessation	-	88,580	(100,548)	11,968	-
	<u>237,626</u>	<u>859,398</u>	<u>(881,540)</u>	<u>(197,814)</u>	<u>17,670</u>
Unrestricted funds					
Designated Premises Fund	21,939	-	-	-	21,939
Designated Capital Fund	7,888	-	-	211	8,099
General Funds	<u>439,681</u>	<u>5,843</u>	<u>(29,897)</u>	<u>197,603</u>	<u>613,230</u>
	<u>469,508</u>	<u>5,843</u>	<u>(29,897)</u>	<u>197,814</u>	<u>643,268</u>
Total funds	<u>707,134</u>	<u>865,241</u>	<u>(911,437)</u>	<u>-</u>	<u>660,938</u>

13. Purposes of restricted funds

Core Service Fund	Core activities include health promotion, education, training, counselling and support.
Adult Counselling Services	This fund is for drug and enhanced alcohol counselling provision. This fund ceased in March 2015.
Cannabis Worker Fund	This fund is for policy development and counselling and support for cannabis users. This fund ceased in March 2015.
Moving On Service	This fund is to provide services to offenders and vulnerable adults.
Family Recovery Service	This fund provides flexible and holistic support to children, young people and families affected by substance misuse.
Tobacco Education & Cessation	This fund is for tobacco prevention and education for primary school children.

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 fixed assets.

Transfers

After contractual obligations have been fulfilled any reserves held in restricted funds are transferred to unrestricted general funds.