



**Alexander Sloan**

Accountants and Business Advisers

Charity registration number SC005776 (Scotland)

Company registration number SC212157 (Scotland)

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**WEST LOTHIAN DRUG & ALCOHOL SERVICE**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

# WEST LoTHIAN DRUG & ALCOHOL SERVICE

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Board Of Management</b>	Gill Cottrell Alyson Campbell Sarah Summers Pamela Gordon Kenny Mearns Greig Coull	(Appointed 1 April 2023)
<b>Senior management</b>	Mark Vance - General Manager	
<b>Charity number (Scotland)</b>	SC005776	
<b>Company number</b>	SC212157	
<b>Registered office</b>	Almondbank Centre Shiel Walk Craigshill Livingston EH54 4EH	
<b>Auditor</b>	Alexander Sloan Accountants and Business Advisers 1 Lochrin Square 92-98 Fountainbridge Edinburgh EH3 9QA	
<b>Bankers</b>	CAF Bank Ltd 25 Kings Hill Avenue West Malling Kent ME19 4JQ	

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# WEST LOTHIAN DRUG & ALCOHOL SERVICE

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# **WEST LOTHIAN DRUG & ALCOHOL SERVICE**

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

### ***FOR THE YEAR ENDED 31 MARCH 2023***

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The Board of Management present their report and financial statements of the charity for the year ended 31 March 2023.

#### **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 including Medically Assisted Treatment (MAT) Standards to address the problems related to substance misuse.
- Limiting the harm 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, organisations, and communities, aimed at increasing awareness of and reducing the harm caused by substance misuse within the whole community.
- Working towards applying national standards of service.
- Working in partnership with other agencies to provide the widest range of trauma informed services available that best meet the needs of the client population from a person-centered approach.

#### **Purpose**

The main areas of charitable activity are the provision of advice and information, health promotion, tackling stigma/discrimination/inequalities, 1:1 counselling/support/psychological therapies, groupwork, education and training, grief counselling and rehabilitation for adults/young people and families affected by their own or another's drugs and/or alcohol use. Furthermore, the provision of harm reduction advice, Dry Blood Spot Testing (DBST), Injecting Equipment Provision (IEP) and Take-Home Naloxone (THN).

# **WEST Lothian DRUG & ALCOHOL SERVICE**

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

### **FOR THE YEAR ENDED 31 MARCH 2023**

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#### **Achievements and performance**

All Covid-19 restrictions ended on 18th April 2022 and WLDAS had begun the difficult process of re-establishing community clinics for clients to be seen in person and end telephone/online sessions, except for extenuating circumstances. Due to the hard work of staff and management working in collaboration, clinic capacity has increased to 52 clinics per week across several health and community centre venues in West Lothian.

In line with face-to-face client contact, staff were encouraged to gradually return to an office base and cease home working by week commencing 12th June 2022. Support was provided to staff with concerns regarding returning to the office. An office plan was devised to accommodate staff returning, and perspex screens remain in place for privacy and safety – staff responded well with all returning to an office base within the agreed timeframe. All the above was agreed by the Covid Working Group which subsequently ceased to meet due to the ending of restrictions by the Scottish Government.

WLDAS' Therapeutic Support Service was awarded a new contract after a successful tender submission to West Lothian Council to provide counselling/support and psychological therapies to adults and young people from 1st April 2023 until 31st March 2026, with the option of an additional 2 years, dependent on performance and successful outcomes. Unlike the previous contract, where groupwork, young person's worker, harm reduction outreach and same day prescribing clinics (drop-in) were all funded separately, this new contract amount is inclusive of all these activities – drop-in clinics are funded up to year 4 as there will be a review carried out by the Scottish Government where a decision will be made to provide more funding for such clinics.

WLDAS was also successful in securing 3 years part funding for an Art Psychotherapist from the West Lothian Whole Family Approach PSP, with match funding being provided by The Robertson Trust after another successful proposal. Indeed, The Robertson Trust awarded WLDAS £13,000 per annum for the next 3 years over and above the original £17,000 per year proposal. Thus £90,000 over 3 years instead of £51,000 with the grants awarding Board feeding back that they were very impressed by the work of WLDAS and were aware of the difficulties being experienced by charities due to rising operating costs.

The Bank of Scotland awarded WLDAS £9,714 after a successful proposal to assist with funding a new server, as the existing server would not support Cyber Security Certification next year as advised by our IT partners Dunedin – Cyber Security Essentials being one of the criteria for the new Therapeutic Support Service contract referred to above.

The 8th of September 2022 saw WLDAS hold its first ever networking event which was attended by partners and stakeholders from throughout West Lothian. The 71 people who attended this event heard several presentations from frontline workers from multiple agencies giving a detailed insight into their daily work, and the difficulties they can experience during the delivery of this valued work. The feedback from attendees was incredibly positive with many sharing that their knowledge and understanding of addiction had increased significantly and indeed, a greater awareness of services available throughout West Lothian – another event is being prepared by WLDAS and NHS Sexual Health for early 2024.

Finally, WLDAS' General Manager was elected chair of the MAT (Medically Assisted Treatment) Standards 6 & 10 Implementation Group for West Lothian. West Lothian is unique in that it is the only group from 10 in the Lothians that is chaired by the 3rd sector and not NHS Psychology. The purpose of this group is to fully implement MAT Standard 6 (delivering psychological informed care and structured psychosocial interventions) & 10 (services should have an explicit delivery plan in place for delivering trauma informed care) by March 2025. However, there are a series of tasks to be undertaken with milestones being met before full implementation can be delivered although several tasks have already been actioned and completed by the implementation group using a RAG (RED, AMBER, GREEN) system. Several areas are GREEN with the remainder being AMBER. Consequently, West Lothian is sharing its good practice - and difficulties - with the other 9 groups and it has emerged that there are common areas of work which are proving difficult to complete. The good work is testament to the cohesive nature and desire to succeed within the West Lothian group. Subsequently, West Lothian is on target to meet its current milestones by 31st March 2024.

# **WEST Lothian Drug & Alcohol Service**

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

***FOR THE YEAR ENDED 31 MARCH 2023***

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### **Board Membership**

During this financial year the longstanding chair of the WLDAS Board of Management stepped down after many years of dedication and commitment to WLDAS. Followed by the departure later in the year of another member of the Board of Management. A new chair (existing board member) was elected by the remaining members, with a new trustee being appointed to the board in 2023. Therefore, the Board of Management consists of 5 trustees with work continuing behind the scenes to identify 2 additional trustees. Preliminary discussions are taking place regarding a member of the Progressing Forward Steering Group (formerly Service Users Advisory Group) being a link between lived experience and the Board of Management with each, both the PFSG member and the Board, providing appropriate updates twice per year.

### **Health Promotion, Tobacco & Cessation Work, Gambling Education**

None of the above have been delivered by WLDAS during this financial year as previously this work was carried out from within the Education, Training & Prevention Team. Funding ended for this project in 2021 with one member of the team now working within the adult counselling team and the remaining 2 staff having left WLDAS in late 2022 to join other organisations. However, WLDAS was involved with University of Edinburgh, King's College London, Public Health Scotland, and others in the DASHES (Drug and Alcohol Service users Help to Exit Smoking) research project to devise a delivery model to help people who use substances either quit or reduce their cigarette smoking. Lived experience volunteers from WLDAS were trained to become Peer Interviewers (PIs) by UoE staff and then began field work within West Lothian and Edinburgh to interview peers and gather information to begin to devise a delivery model to be rolled out in phase 2 of the DASHES project beginning late 2023. WLDAS was originally committed to this 2-year study with one of the former Education Team taking a leading role, but that staff member left WLDAS shortly after the project began. This saw a member of the counselling team stepping in and assuming this role. Although, it was agreed with UoE that WLDAS would only now be involved in phase 1 of this study, which would cease in May 2023 and not the original 2 years, as WLDAS could not commit staff time for this duration.

WLDAS will no longer be involved in gambling awareness work with the UoE as the only staff member trained in this field is no longer with the organisation and there were not enough funds to train another member of staff to deliver this work. Indeed, nor was there another member of staff available to be trained.

### **Adult Counselling/Support**

The Therapeutic Support Service (TSS) had been provided with another extension to the existing contract with West Lothian Council to 31st March 2023 through a direct award of funds. However, a tendering process for a new contract would begin in December 2022 – as previously stated WLDAS was the successful bidder in this process.

Funds were available for an additional full-time member of staff for TSS, and adverts were posted to invite candidates to apply for the position of Project Worker. Disappointingly, applications from appropriately qualified candidates were extremely low and thus, the advertisement was extended with, frustratingly, the same outcome. However, a compromise was reached, and 2 successful experienced applicants were offered respective part-time positions within the counselling team.

As previously stated, staff returned to face-to-face clinics and eventually the full staff team returned to an office base. This did present difficulties with a period of adjustment for many who now had to work within an open plan office as opposed to working from home.

# WEST Lothian Drug & Alcohol Service

## REPORT OF THE BOARD OF MANAGEMENT

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WLDAS (TSS) had been awarded the contract to deliver psycho-educational groupwork within the Addictions Care Partnership (ACP) from 1st April 2022, until 31st March 2023. However, due to staffing changes, including a new General Manager coming into post on 11th April 2022, the groupwork programme did not begin until June 2022 after significant preparations. Demand for groupwork was encouraging and therefore, 2 groups were running simultaneously until the end of March 2023. All groups delivered were a success, which was evidenced by the positive feedback/evaluations completed by participants and anecdotal feedback from facilitators – huge thanks were passed on to all staff who worked hard to make these groups a success.

The counselling team remained extremely busy throughout the year with the service dealing with 1066 telephone enquiries. From those enquiries 730 referrals for counselling and support were received, which was indeed a reduction on the previous year (2021/2022) of 104. Despite this reduction in referrals, 61.7% (451) of people referred were assessed and became ongoing clients, an increase of 4.3% on 2021/2022. Importantly, the complexity of client presentations has increased with, at times, multiple issues being shared at assessment for example, poor mental/physical health, financial, housing, historic trauma, and adverse childhood events (ACES). As a result, multi-agency involvement through partnership working is paramount within any recovery/treatment plan.

Alcohol enquiries have consistently been high with 470 whereas drug (all drugs) enquiries were 284 and those enquiring about combined drug and alcohol use were 156. Of the 451 males and females who were assessed and became ongoing clients, 200 (44.3%) were aged 45 years and over. Furthermore, 66% of all clients experiencing substance issues reside in the west of West Lothian. From this post code data, WLDAS has increased clinic space within this geographical area.

Client assessment packs, clinical, administrative, and general supervision forms have been changed with the full involvement of the Extended Management Team and accepted by the staff after a period of piloting respective packs and forms – small changes have been made after feedback from all relevant staff. In addition, a new appraisal format has been devised with staff being able to choose from 3 option types of supervision that best suits the needs of the staff member at that specific time. This new format has been met with enthusiasm from staff, particularly the positive structure not being focused purely on performance thus not being viewed as punitive.

#### **Young People**

*Like TSS, funding for the Young Persons Service was also continued by West Lothian Council until 31st March 2026.*

Engagement with young people has fully returned to face-to-face sessions with clinics being held in the community at schools, colleges, WLDAS' office, or any other suitable venue agreed with the client. Referrals continue to be received via the Mental Health and Wellbeing Screening Group and direct referrals from young people.

Clients are provided with counselling/support and psychological therapies for their own active substance use or if they have been affected by another's use for example, parent, guardian, sibling or other significant person in their life.

There were 60 referrals to this service with 42 (70%) young people being assessed and recorded as ongoing clients. Age ranges of these referrals were: 11yrs and under – 1 female; 12-13yrs – 2 males, 3 females; 14-15yrs – 8 males, 10 females; 16-17yrs – 7 males, 11 females. In total – 25 females and 17 males.

Substances used are as follows: alcohol – 8 males, 15 females; cannabis – 8 males, 6 females; cocaine – 3 females; heroin – 1 male, 1 female. No young people were involved in the criminal justice system.

#### **Bereavement Service**

The WLDAS Grief Matters Service provides counselling/support and psychological therapies for young people aged 12-18 years who have experienced the sudden or unexpected death of a loved one or significant other in their life. Unlike other services within WLDAS, Grief Matters is not an addictions service although, any sudden or unexpected death can be related to substances.

# WEST Lothian DRUG & ALCOHOL SERVICE

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### FOR THE YEAR ENDED 31 MARCH 2023

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During this contract year there has been a change of therapist within this role due to the previous member of staff returning to university to complete a doctorate in psychology. Therefore, there was a period when the post was vacant for several weeks due to a slow recruitment process and re-advertisement of the position. Our funder, The National Lottery Community Fund, were made aware of the situation and were supportive during this period and satisfied that ongoing clients were being supported by WLDAS' existing young persons worker(s). This project is funded until 31st March 2025.

#### **Naloxone Champion**

The National Naloxone Programme is to contribute to a reduction in fatal opioid overdoses in Scotland. Naloxone is a medication that temporarily reverses the effects of opioid overdose.

The Naloxone Champion role is to increase the numbers of Take-Home Naloxone (THN) kits in the community by training health workers, carers, family members and the community on how to respond to an overdose and to provide an early intervention that could save a life and is therefore a vital part of the national mission on the drug deaths crisis.

This post was extended for an additional 12 months from 1st January 2022 until 31st December 2022. There was a transitional period at the beginning of January 2022 when the Naloxone Champion role was split between two members of WLDAS staff. However, this did not have any significant impact on the delivery and supply of THN kits – this role is now carried out by a single member of the team after the other moved on from the organisation.

Several organisations, individuals within the community, and family members were either trained to administer or trained to administer and supply THN kits during 2022. See below:

*Blackburn Homeless Unit  
Moore House Care & Education  
WL School Nursing Team  
Polbeth Community Gardens Volunteers  
Rock Trust  
Lucerne Care  
WLC Housing Staff  
WLC Criminal & Youth Justice Service  
Parenting & Groupwork Team  
Jane Moore Trust  
Realm Designer Outlet  
WL Community Addictions Service  
WL Community Volunteers  
St John's Hospital staff  
Fair Deal Taxis  
Open Door  
Citizens Advice Bureau  
WL College staff/students  
Security staff McArthur Glen Designer Outlet (Livingston)*

During this 12-month period there were 436 THN kits distributed throughout West Lothian. A total of 148 individuals/organisations were trained to supply and 338 individuals trained to administer Naloxone.

Despite the funding for this role ending at the end of December 2022, WLDAS proceeded to provide THN training to individuals and organisations from the beginning of January 2023 and beyond. This was to continue with a vigorous harm reduction approach to help reduce drug related deaths as part of the Scottish Government's National Drugs Mission. From 1st January 2023 until 31st March 2023, 71 THN kits were distributed with 11 organisations being trained, 24 individuals trained to administer/supply and 47 individuals trained to administer.

Importantly, WLDAS invoices West Lothian Council for Naloxone kits purchased and will indeed be reimbursed for staffing costs. Furthermore, WLDAS was successful in a 'Quick Quote' proposal to continue to provide the Naloxone Champion role from 1st April 2023.

N.B. All WLDAS staff are trained to administer, supply and train others to administer THN to clients, family members or significant others involved in client's treatment/care. This training is also part of the new staff induction process.



# WEST LOTHIAN DRUG & ALCOHOL SERVICE

## REPORT OF THE BOARD OF MANAGEMENT

### FOR THE YEAR ENDED 31 MARCH 2023

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#### **Family Support**

WLDAS Family Matters project began on 1st April 2022, after a successful funding proposal to the Corra Foundation's Improvement Grant. This grant will be paid annually for 4 years dependent on submission of successful quarterly reports in year 1 and annual reports thereafter. Grant end date will be 31st March 2026.

Family members, friends, loved ones and significant others affected by another person's substance use are provided support from a member of WLDAS staff and peer support within a group setting twice weekly at St John's hospital psychology department (Tuesday evenings) and in partnership with Change Grow Live (CGL) at their premises in Bathgate (Thursday evenings) providing SMART (Self-Management and Recovery Training) for Friends and Families. The latter began late November 2022. There is also 1:1 support provided for those people who do not want to be part of a group setting. Furthermore, alternative therapies are provided, for example, Reiki, Mindfulness breathing and grounding techniques. Those people requiring more in-depth support can access the TSS for counselling and psychological therapies.

Again, all contact is now face to face after consultations were held with those attending via Zoom's online platform. However, should there be a requirement, online meetings can be easily resurrected.

Throughout the year, 74 people have regularly attended the Tuesday evening group and 48 people have regularly attended the Thursday evening group – some people attend both groups. Furthermore, 124 1:1 sessions have been delivered and in total, 143 individuals have directly benefitted from this project.

As part of WLDAS' overall mission to tackle stigma and discrimination, members of the Family Matters support group and WLDAS staff compiled a Family Matters/Stigma Matters awareness programme where a PowerPoint overview on stigma/discrimination combined with 3 Family Matters members with lived experience providing a personal account of being at the receiving end of stigma and discriminatory behaviour due to a loved one's substance use has been rolled out. The first Stigma Awareness evening took place at the Paul Taylor Lecture Theatre within St John's hospital on 13th December 2022, followed by another evening on 2nd March 2023, within Blackburn Partnership Centre. Both were well attended with a combined audience of 39 people. Feedback/evaluations from both events were extremely positive with many people reporting a change in their understanding and indeed way of thinking regarding stigma and discrimination. Stigma Awareness evenings will continue to take place throughout the funding period of this project – the biggest barrier to treatment for those who use substances or are affected by another's use is stigma (Scottish Government Drugs Death Task Force Final Report (July 2022)).

#### **Children & Families Fund**

The Wraparound West Lothian Project was awarded a grant for 5 years in the new financial year 2022-2023. WLDAS leads this project in partnership with West Lothian Youth Action Project (WLYAP) and Circle West Lothian.

The project's official start date was delayed until 8th August 2022 due to recruitment issues relating to low numbers of suitable applications resulting in positions for the respective posts of Specialist Link Worker (WLDAS) and Youth Worker (WLYAP) being re-advertised. This project uses a Whole Family Approach providing support for children, young people and families who are experiencing substance related difficulties that may be impacting on family life/relationships, education/schooling, risk taking behaviours and general health and wellbeing.

The Specialist Link Worker provides trauma informed counselling and psychological therapies to young people experiencing issues with substances, linking in with the existing young person's worker within the TSS. Also, this role will facilitate training for other professionals to increase knowledge and skills around substances as well as carrying out brief interventions and referring to appropriate services within the project. The Youth Worker engages with young people in a 1:1 format or within small groups using a person-centred approach. Bespoke interventions are designed with young people at the core of this. Interventions are broad ranging and include discussion focused sessions and diversionary activities that are meaningful to the individual and groups alike. Circle takes a holistic approach providing outreach to the whole family from children, young people, and parents/carers. Thus, supporting resilience building, parenting capacity and positive relationships aiding positive physical/mental and emotional wellbeing.

Early indications from interim reporting suggest that the project is on course to meet or, indeed, exceed the targets aligned with the three outcomes set out in the Evaluation Planning Grid (EPG) agreed with the Corra Grant Adviser.

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# **WEST Lothian Drug & Alcohol Service**

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

***FOR THE YEAR ENDED 31 MARCH 2023***

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### **Fundraising**

There have been no specific fundraising events as the focus has been on returning to an office base and face-to-face working. However, ideas have been shared at team meetings for possible future fundraising events. Although, individual and organisational donations continue to be provided by generous people who have benefitted from WLDAS as a service or indeed want to support what WLDAS does within the West Lothian community.

### **Financial review**

The Statement of Financial Activities shows net income for the year of £37,043 (2022 - net expenditure of £58,336). A total of £405,491 was retained in accumulated funds at the year end (2022 - £368,448).

### **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 £376,770 (2022: £339,240) equate to 5 months (2022: 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**

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### **PLANS FOR FUTURE PERIODS**

WLDAS plans to continue the activities outlined above in the coming years subject to satisfactory and realistic funding arrangements. As previously stated, the newly secured TSS contract will provide at least 3 years funding with the possibility of an additional 2-year funding subject to successful contract monitoring, evaluations and outcomes.

The Extended Management Team (EMT) will continue to explore all possibilities regarding potential funders for WLDAS as it strives to increase its funders and not be reliant on West Lothian Council as a main source of funding. Moreover, having multiple funding streams provides evidence to new potential funders of WLDAS' ability to diversify within the funding landscape for sustainability of the charity.

Of equal importance, WLDAS will not source funding for the sake of it. Every proposal will be appropriately costed and, where it is deemed a potential project may not be viable, the charity will not take unnecessary risks.

Networking events will be held and delivered by WLDAS or in partnership with other relevant partners/stakeholders with attendees from a diverse range of organisations and individuals going forward, to not only increase the knowledge and skills of its own workforce but also that of others and individual members of the community.

The charity will build on its lived experience volunteer numbers within the Progressing Forward Steering Group to support and develop the projects within WLDAS. Furthermore, volunteers will be linked with other partners with lived experience volunteer groups to increase their voice and practical input within West Lothian and beyond. Volunteer practical involvement within WLDAS will always be meaningful and an opportunity for volunteers to learn and develop new or existing skills.

Student counsellor placements have for many years been an important part of WLDAS' support of further education establishments. In several instances students have gained employment with WLDAS and other well-known counselling organisations. This successful learning environment will continue at WLDAS.

WLDAS senior management will continue to play leading roles within relevant strategic planning and implementation groups within the immediate West Lothian Addiction Care Partnership (WLACP) and indeed the West Lothian Alcohol and Drug Partnership (WLADP). The latter will have the WLDAS General Manager chairing the ADP Collaborative which will pave the way for WLDAS to have a periodic presence on the ADP Executive representing the ACP – a first for a 3rd sector organisation to chair a traditionally statutory service led group.

The WLDAS 3–5-year Strategic Plan was written and accepted by the Board of Management in December 2022 and contains many more realistic aspirations for WLDAS' future. This document will be reviewed as part of the ongoing activities of the EMT to maintain an evidenced track record of forecasted pursuits being completed and adding mitigation to offset against any potential risks to service delivery in alignment with the Risk Management Plan.

# **WEST LOTHIAN DRUG & ALCOHOL SERVICE**

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

***FOR THE YEAR ENDED 31 MARCH 2023***

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

#### **Governing document**

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

The 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 (Resigned 15 December 2022)

Gill Cottrell

Alyson Campbell

Moirra Connacher (Resigned 15 December 2022)

Sarah Summers

Pamela Gordon

Kenny Mearns

Greig Coull (Appointed 1 April 2023)

#### **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. 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 OSCAR'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 in place.

# **WEST LoTHIAN DRUG & ALCOHOL SERVICE**

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### **Key management remuneration policy**

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

### **Related Parties**

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

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;
- 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 Business Advisers, were appointed auditors to the charitable company and a resolution proposing their reappointment will be put to the Annual General Meeting.

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

# WEST LoTHIAN DRUG & ALCOHOL SERVICE

## REPORT OF THE BOARD OF MANAGEMENT

***FOR THE YEAR ENDED 31 MARCH 2023***

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### **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**

Trustee

Dated: 14 December 2023

# WEST LoTHIAN DRUG & ALCOHOL SERVICE

## INDEPENDENT AUDITOR'S REPORT

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

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#### Opinion

We have audited the financial statements of West Lothian Drug & Alcohol Service (the 'Charity') for the year ended 31 March 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and 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 Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 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; 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

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

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

- the information given in the Board of Management's report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, 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.

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

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#### **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

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#### 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*

18/12/2023

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

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 2023**

### Current financial year

		Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
	Notes					
<b><u>Income from:</u></b>						
Donations and legacies	3	1,787	-	-	1,787	18,103
Charitable activities	4	703,415	-	154,388	857,803	688,817
Other trading activities	5	500	-	-	500	5,188
Investments	6	5,404	-	-	5,404	1,574
<b>Total income</b>		<b>711,106</b>	<b>-</b>	<b>154,388</b>	<b>865,494</b>	<b>713,682</b>
<b><u>Expenditure on:</u></b>						
Cost of charitable activities	7	670,453	3,610	154,388	828,451	772,018
<b>Net income/(expenditure) before transfers</b>		<b>40,653</b>	<b>(3,610)</b>	<b>-</b>	<b>37,043</b>	<b>(58,336)</b>
Gross transfers between funds		(3,123)	3,123	-	-	-
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		<b>37,530</b>	<b>(487)</b>	<b>-</b>	<b>37,043</b>	<b>(58,336)</b>
Fund balances at 1 April 2022		339,240	29,208	-	368,448	426,784
<b>Fund balances at 31 March 2023</b>		<b>376,770</b>	<b>28,721</b>	<b>-</b>	<b>405,491</b>	<b>368,448</b>

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

All income and expenditure derive from continuing activities.

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

The notes on pages 20 to 33 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 2023**

Prior financial year

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

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

All income and expenditure derive from continuing activities.

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

# WEST LOTHIAN DRUG & ALCOHOL SERVICE

## BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
<b>Fixed assets</b>					
Tangible assets	12		6,782		7,269
<b>Current assets</b>					
Debtors	13	46,101		26,674	
Cash at bank and in hand		435,801		501,652	
		481,902		528,326	
<b>Creditors: amounts falling due within one year</b>	14	(83,193)		(167,147)	
Net current assets			398,709		361,179
<b>Total assets less current liabilities</b>			405,491		368,448
<b>Income funds</b>					
<u>Unrestricted funds</u>					
Designated funds	18	28,721		29,208	
General unrestricted funds		376,770		339,240	
			405,491		368,448
			405,491		368,448

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 14 December 2023

*Alyson Campbell*

Alyson Campbell

Company Registration No. SC212157 (Scotland)

The notes on pages 20 to 33 form an integral part of these financial statements.

# WEST LoTHIAN DRUG & ALCOHOL SERVICE

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
<b>Cash flows from operating activities</b>					
Cash (absorbed by)/generated from operations	23		(68,132)		41,055
<b>Investing activities</b>					
Purchase of tangible fixed assets		(3,123)		(10,292)	
Interest received		5,404		1,574	
<b>Net cash generated from/(used in) investing activities</b>			2,281		(8,718)
<b>Net cash used in financing activities</b>			-		-
<b>Net (decrease)/increase in cash and cash equivalents</b>			(65,851)		32,337
Cash and cash equivalents at beginning of year			501,652		469,315
<b>Cash and cash equivalents at end of year</b>			435,801		501,652

The notes on pages 20 to 33 form an integral part of these financial statements.

# WEST LOTHIAN DRUG & ALCOHOL SERVICE

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 MARCH 2023**

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### **1 Accounting policies**

#### **Charity information**

West Lothian Drug & Alcohol Service is a private company limited by guarantee incorporated in Scotland. The registered office 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 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 2023**

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### **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	4 year straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.



# WEST LoTHIAN DRUG & ALCOHOL SERVICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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### 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 2023

### 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 2023 £	Unrestricted funds general 2022 £
Donations and gifts	1,787	1,047
Legacies receivable	-	128
Job Retention Scheme furlough grant	-	16,928
	<u>1,787</u>	<u>18,103</u>

**WEST LoTHIAN DRUG & ALCOHOL SERVICE**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2023**

**4 Charitable activities**

	<b>2023</b>	2022
	<b>£</b>	<b>£</b>
Performance related grants	857,723	687,809
Other income	80	1,008
	<u>857,803</u>	<u>688,817</u>
Analysis by fund		
Unrestricted funds - general	703,415	558,518
Restricted funds	154,388	130,299
	<u>857,803</u>	<u>688,817</u>
<b>Performance related grants</b>		
West Lothian Alcohol and Drug Partnership	683,344	547,214
Robertson Trust	10,000	10,000
National Lottery	37,299	44,850
Mental Health Advocacy Project	-	28,500
Corra Foundation	84,209	32,029
Children First	14,920	14,920
Other	7,960	5,336
The Brock Foundation	19,991	4,960
Other	-	-
	<u>857,723</u>	<u>687,809</u>

**5 Other trading activities**

	<b>Unrestricted funds general 2023 £</b>	Unrestricted funds general 2022 £
Fundraising events	500	5,188
	<u>500</u>	<u>5,188</u>

**WEST LOTHIAN DRUG & ALCOHOL SERVICE**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2023**

**6 Investments**

	<b>Unrestricted funds general 2023 £</b>	<b>Unrestricted funds general 2022 £</b>
Interest receivable	5,404	1,574

**7 Cost of charitable activities**

	<b>Total 2023 £</b>	<b>Total 2022 £</b>
Staff costs	713,931	623,493
Depreciation and impairment	3,610	3,023
Project and activities costs	9,522	9,850
Premises costs	39,213	34,795
Running costs	53,035	86,751
Motor and travel costs	7,914	3,651
Legal and professional	10,490	4,285
Interest and finance charges	101	96
Bad and doubtful debts	(16,625)	-
Governance costs	7,260	6,074
	<b>828,451</b>	<b>772,018</b>
	<b>828,451</b>	<b>772,018</b>
<b>Analysis by fund</b>		
Unrestricted funds - general	670,453	637,626
Unrestricted funds - designated	3,610	3,023
Restricted funds	154,388	131,369
	<b>828,451</b>	<b>772,018</b>

**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 2023**

**9 Net expenditure**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Net expenditure for the year is stated after charging:		
Depreciation of owned tangible fixed assets	3,610	3,023
	<u>          </u>	<u>          </u>

**10 Employees**

The average monthly number of employees during the year was:

	<b>2023</b>	<b>2022</b>
	<b>Number</b>	<b>Number</b>
Total	23	20
	<u>          </u>	<u>          </u>

**Employment costs**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Wages and salaries	611,303	528,112
Social security costs	55,961	43,327
Other pension costs	46,667	52,054
	<u>          </u>	<u>          </u>
	713,931	623,493
	<u>          </u>	<u>          </u>

**Key management remuneration**

The remuneration of key management personnel during the year, including wages and salaries, and employer's contributions to national insurance and pensions, was £152,822 (2022: £126,495).

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:

<b>Fees payable to the auditor:</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Audit of the annual accounts	7,260	6,074
	<u>          </u>	<u>          </u>

# WEST LOTHIAN DRUG & ALCOHOL SERVICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 12 Tangible fixed assets

	Fixtures and fittings £	Computers £	Total £
<b>Cost</b>			
At 1 April 2022	60,910	5,971	66,881
Additions	1,559	1,564	3,123
At 31 March 2023	62,469	7,535	70,004
<b>Depreciation and impairment</b>			
At 1 April 2022	58,119	1,493	59,612
Depreciation charged in the year	1,726	1,884	3,610
At 31 March 2023	59,845	3,377	63,222
<b>Carrying amount</b>			
At 31 March 2023	2,624	4,158	6,782
At 31 March 2022	2,791	4,478	7,269

### 13 Debtors

	2023 £	2022 £
<b>Amounts falling due within one year:</b>		
Trade debtors	4,987	7,033
Other debtors	19,081	176
Prepayments and accrued income	22,033	19,465
	46,101	26,674

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

	Notes	2023 £	2022 £
Deferred income	15	59,709	134,165
Trade creditors		16,224	20,401
Other creditors		-	5,981
Accruals and deferred income		7,260	6,600
		83,193	167,147

# WEST LOTHIAN DRUG & ALCOHOL SERVICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 15 Deferred Income

	2023 £	2022 £
Total deferred income	59,709	134,165

Deferred income includes £34,051 (2022: £124,165) of contracted income invoiced in advance and £25,658 (2022: £10,000) of deferred grants which is analysed as follows:

Grants	1 Apr'22 £	Receipts in year £	Released in year £	31 Mar'23 £
Grief Matters	10,000	-	(10,000)	-
Corra Foundation - Children & Families	-	41,163	(24,012)	17,151
TNL Community	-	45,807	(37,300)	8,507
	10,000	86,970	(71,312)	25,658

### 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 £46,667 (2022: £52,054).

The amounts due to pension schemes at the year-end was £nil (2022: £nil).

# WEST LOTHIAN DRUG & ALCOHOL SERVICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 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:

	Balance at 1 April 2021 £	Movement in funds		Balance at 1 April 2022 £	Movement in funds		Balance at 31 March 2023 £
		Income	Expenditure		Income	Expenditure	
Grief Matters Service	1,070	54,850	(55,920)	-	47,299	(47,299)	-
Family Matters programme	-	32,029	(32,029)	-	60,197	(60,197)	-
Children 1st - Mental Health in Young People	-	14,920	(14,920)	-	14,920	(14,920)	-
The Voice - MHAP	-	28,500	(28,500)	-	-	-	-
Dashes Project	-	-	-	-	7,960	(7,960)	-
Children and Families	-	-	-	-	24,012	(24,012)	-
	1,070	130,299	(131,369)	-	154,388	(154,388)	-



# WEST Lothian Drug & Alcohol Service

## Notes to the Financial Statements (Continued) for the year ended 31 March 2023

17	Restricted funds	(Continued)
	<b>Purposes of restricted funds</b>	
	<b>Grief Matters Service</b>	
	This fund is to provide a bereavement service for young people with income from Corra Foundation, National Lottery and The Robertson Trust.	
	<b>Family Matters</b>	
	A Grassroots Fund grant was received from Corra Foundation towards the Family Matters programme.	
	<b>Children 1st - Mental Health in Young People</b>	
	Funding was received from Children 1st towards providing a support worker to work with young people in West Lothian.	
	<b>The Voice - MHAP</b>	
	Funding was received from Mental Health Advocacy Project towards work project work with young people.	
	<b>Dashes Project</b>	
	Funding was received from the University of Edinburgh towards the Drugs and Alcohol Service users Help to Exit Smoking project.	
	<b>Children and Families</b>	
	A grant was received from Corra Foundation towards the Children and Families programme.	

# WEST LOTHIAN DRUG & ALCOHOL SERVICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 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 2021 £	Expenditure £	Transfers £	Balance at 1 April 2022 £	Expenditure £	Transfers £	Balance at 31 March 2023 £
Premises Fund	21,939	-	-	21,939	-	-	21,939
Capital Fund	-	(3,023)	10,292	7,269	(3,610)	3,123	6,782
	21,939	(3,023)	10,292	29,208	(3,610)	3,123	28,721

#### 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.

# WEST Lothian Drug & Alcohol Service

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

19	Analysis of net assets between funds																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
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# WEST LoTHIAN DRUG & ALCOHOL SERVICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 20 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

#### 21 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:

	2023 £	2022 £
Within one year	10,621	12,308
Between two and five years	4,013	-
	<u>14,634</u>	<u>12,308</u>

Lease payments recognised as an expense during the year totalled £22,750 (2022: £22,731)

#### 22 Funds held for third parties

West Lothian Drug & Alcohol Service acted as a partner and agent in the delivery of the wraparound service, receiving funds from the Corra foundation to fund a new 3-post multi-agency team and remitting a proportion of these funds to the other two charitable organisations involved in the service. As such, income from the Corra foundation is stated as the total income received less amounts remitted, as these funds were held on behalf of and paid over to third parties. In the year to 31 March 2023, West Lothian Drug & Alcohol Service received £99,283 and remitted £58,120 in funds to third parties (2022: £Nil).

#### 23 Cash generated from operations

	2023 £	2022 £
Surplus/(deficit) for the year	37,043	(58,336)
Adjustments for:		
Investment income recognised in statement of financial activities	(5,404)	(1,574)
Depreciation and impairment of tangible fixed assets	3,610	3,023
Movements in working capital:		
(Increase)/decrease in debtors	(19,427)	152,255
(Decrease)/increase in creditors	(9,498)	4,771
(Decrease) in deferred income	(74,456)	(59,084)
<b>Cash (absorbed by)/generated from operations</b>	<u>(68,132)</u>	<u>41,055</u>

#### 24 Analysis of changes in net funds

The Charity had no debt during the year.

**The following pages do not form part of the statutory accounts**

**WEST LOTHIAN DRUG & ALCOHOL SERVICE**

**DETAILED TRADING AND PROFIT AND LOSS ACCOUNT**

***FOR THE YEAR ENDED 31 MARCH 2023***

		<b>2023</b>		<b>2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b><u>Income</u></b>				
Donations and gifts	1,787		1,047	
Legacies	-		128	
Job Retention Scheme furlough grant	-		16,928	
		1,787		18,103
<b><u>Income from charitable activities</u></b>				
Grants - Unrestricted	703,335		557,510	
Grants - Restricted	154,388		130,299	
Other income	80		1,008	
		857,803		688,817
<b><u>Income from trading activities</u></b>				
Fundraising events	500		5,188	
		500		5,188
<b><u>Investment income</u></b>				
Other interest receivable	5,404		1,574	
		5,404		1,574
<b>Total income</b>		865,494		713,682
<b>Total expenditure</b>		(828,451)		(772,018)
<b>Net surplus/(deficit) for the year</b>		37,043		(58,336)

# WEST LOTHIAN DRUG & ALCOHOL SERVICE

## DETAILED TRADING AND PROFIT AND LOSS ACCOUNT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

	£	2023 £	£	2022 £
<b><u>Charitable activities</u></b>				
<b><u>Staff costs</u></b>				
Wages and salaries	611,303		528,112	
Social security costs	55,961		43,327	
Staff pension costs defined contribution	46,667		52,054	
		713,931		623,493
<b><u>Depreciation</u></b>				
Depreciation	3,610		3,023	
		3,610		3,023
<b><u>Projects and activities</u></b>				
Resources and activities costs	9,522		9,850	
		9,522		9,850
<b><u>Premises costs</u></b>				
Rent	15,975		18,670	
Rates	1,474		1,450	
Insurance	2,016		1,881	
Other premises costs	19,748		12,794	
		39,213		34,795
<b><u>Running costs</u></b>				
Printing, postage and stationery	9,129		9,646	
Telephone	7,192		5,625	
Computer, website and IT costs	17,824		8,439	
Training costs	3,429		4,835	
Advertising and marketing	945		2,270	
General expenses	1,487		3,583	
External and other costs of staffing	13,029		52,353	
		53,035		86,751
<b><u>Motor and travel costs</u></b>				
Travel and subsistence	7,914		3,651	
		7,914		3,651
<b><u>Legal and professional</u></b>				
Legal and professional fees	10,490		4,285	
		10,490		4,285
<b><u>Interest and finance charges</u></b>				
Bank charges	101		96	
		101		96
<b><u>Bad and doubtful debts</u></b>				
Bad debts recovered	(16,625)		-	
		(16,625)		-

# WEST LoTHIAN DRUG & ALCOHOL SERVICE

## DETAILED TRADING AND PROFIT AND LOSS ACCOUNT (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2023*

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	£	2023 £	£	2022 £
<u>Governance costs</u>				
Audit fees	7,260		6,074	
		7,260		6,074
<b>Total charitable activities expenditure</b>		<b>828,451</b>		<b>772,018</b>
<b>Total expenditure</b>		<b>828,451</b>		<b>772,018</b>

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