Charity registration number SC005776 (Scotland)

Company registration number SC212157 (Scotland)

Alexander Sloan
Accountants and Business Advisers

WEST LOTHIAN DRUG & ALCOHOL SERVICE

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

WEST LOTHIAN DRUG & ALCOHOL SERVICE

LEGAL AND ADMINISTRATIVE INFORMATION

Board Of Management	Gill Cottrell	
	Alyson Campbell	
	Sarah Summers	
	Pamela Gordon	
	Kenny Mearns	
	Greig Coull	(Appointed 1 April 2023)
	Deborah McAlpine	(Appointed 1 April 2024)
Senior management	Mark Vance - General Manager	
Charity number (Scotland)	SC005776	
Company number	SC212157	
Registered office	Almondbank Centre Shiel Walk Craigshill Livingston EH54 4EH	
Auditor	Alexander Sloan LLP, Accountants and Business Advisers 1 Lochrin Square 92-98 Fountainbridge Edinburgh EH3 9QA	
Bankers	CAF Bank Ltd 25 Kings Hill Avenue West Malling Kent ME19 4JQ	

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 2024

The Board of Management present their report and financial statements of the charity for the year ended 31 March 2024.

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 of recovery and prevention/ early intervention of those young people and adults at risk of harm from their own or a significant others substance use and the rehabilitation of those using substances and/or affected by another's substance use. 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 Recovery Orientated Systems of Care (ROSC), Quality Principles, MAT (Medically Assisted Treatment) Standards 1 – 10, 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. Also, addressing stigma and discrimination experienced by those people using substances or significant others affected by another's substance use.
- Working towards applying national standards of service within a health and social care setting – dignity, respect, compassion, inclusive, responsive care, support and wellbeing.
- Working in partnership with other agencies and those with lived experience to provide the widest range of evidence-based trauma informed services available (including identifying where gaps exist within current service provision) that best meet the needs of the client population from a person-centered and rights-based approach.

Purpose (Main areas of charitable activity)

- Provide appropriate and relevant advice/information including brief interventions, Alcohol Brief Interventions (ABI) and onward referrals and sign posting
- 1:1 Counselling and psychological therapies
- Manualised psychoeducation group work
- Education/training including drug and alcohol awareness, training to supply and administer Take Home Naloxone – Naloxone Champion
- Grief counselling for young people who have experienced a sudden/unexpected death
- Art therapy for young people and adults
- Reducing barriers to treatment by addressing stigma, discrimination, deprivation and inequalities
- 1:1 and group support for family and friends impacted by another's substance use
- Wraparound care/support from a whole family approach for children, families and young people
- Harm Reduction Outreach providing needle exchange and other appropriate items for safer injecting, Dry Blood Spot Testing (DBST) for Blood Borne Viruses (BBV), wound care, Take Home Naloxone (THN)
- Partnership working and involvement in significant multi-agency (3rd Sector and Statutory) strategical planning groups, development and review groups including, Drug Related Death Reviews
- Quality Improvement Project partner with NHS Lothian Sexual Health, Public Health Scotland (PHS), West Lothian Addiction Care Partnership and West Lothian Alcohol and Drug Partnership to improve staff knowledge/skills and understanding between services and provide a direct pathway to treatment between the respective services for clients/patients.

Achievements and performance

As previously reported in The Report of the Board of Management for the period ended 31st March 2023, WLDAS was successful in a proposal to the Bank of Scotland Foundation (BoSF) for funds (£9,714) to meet the cost of a new server to continue to support cyber security certification. This was part of the original specification essential criteria for the new Therapeutic Support Service (TSS) contract. The BoSF contacted WLDAS on March 28th, 2024, to offer the same amount (£9,714) again as part of their wish to further support beneficiaries during these uncertain times in relation to funding cuts. This amount will be forwarded to WLDAS via bank transfer at the end of September/beginning of October 2024 – these funds are unrestricted.

The Chair of the WLDAS Board of Management sent a letter to the Head of Service within West Lothian Health and Social Care Partnership in January 2024 regarding the need for an uplift for years 2 and 3 of the current contract funds due to the cost-of-living crisis and a projected 20% increase in annual referrals in 2023/2024 to the TSS compared with the previous reporting year. As a result, the TSS was awarded an uplift of £27,404 for year 2 (2024/25) which was backdated to April 1st, 2023, thus providing a combined uplift of £54,808.

A new full-time Administrator was appointed and started their post on October 31st, 2023. This will provide extra cover for our current administration staff particularly, the TSS. There is an expectation that the current TSS Administrator will apply over the coming months to further reduce their contracted working hours.

The TSS client case files have been further updated with several unnecessary documents being removed and where required, more relevant documents added to meet the needs of clients during assessment and indeed their ongoing treatment and review process as well as fulfilling WLDAS' reporting requirements to the West Lothian Alcohol and Drug Partnership (WLADP) and West Lothian Council (WLC). Furthermore, separate TSS assessments clinics have ceased as this was not befitting of a trauma informed service. There is now a weekly client allocation(s) meeting with TSS staff and a senior worker, accompanied by a TSS Administrator. This allows for clients to be assessed by the person who will be providing their treatment/support throughout the client's journey within recovery.

A new sign out/sign in record is now in operation for all files being taken from and returned to the office daily. This will allow for a more robust tracking/movement process in line with data protection and GDPR requirements.

WLDAS has become one of the Scottish Fire and Rescue Services (SFRS) official partners with a referral pathway being agreed between both services. Ongoing WLDAS clients will have the opportunity of a rapid referral to the SFRS for fire safety at home visits where smoke/carbon monoxide detectors, fire resistant bedding, letter box covers and general safety at home information/advice can be given. WLDAS in return, will receive referrals where consent has been given to the SFRS community and response crews as they come into contact (at times) with people who are struggling with substance use that WLDAS and its partners would otherwise not be aware of.

WLDAS' General Manager continues to chair the Medically Assisted Treatment (MAT) Standards 6 & 10 Implementation Group on behalf of NHS Lothian Psychology. MAT Standard 6, delivering psychologically informed care and structured psychosocial interventions. MAT Standard 10, services should have an explicit delivery plan in place for delivering trauma informed care.
Full implementation is required by March 31st, 2025. However, in preparation for this there are several tasks/ actions with deadlines to be met for example, staff/client/patient annual survey, staff (Tier 2 intervention) work plans, staff wellbeing plans and staff training to deliver both standards. Through the hard work of the implementation group WLDAS and its addiction partners have met or indeed in some instances exceeded targets set for March 31st, 2024.

The first Contract Monitoring Meeting was held with WLDAS' General Manager and West Lothian Council's Social Policy Business Support Officer in July 2023 after securing the current TSS contract which began on April 1st, 2023. This meeting was to review the full tender submission with additional questions posed relating to for example, quality assurance, quality improvement, staff wellbeing, staff training, governance structure, liven experience consultation/involvement and other funding streams out with West Lothian Council. It was agreed that two additional policies would be written for Duty of Candour and Medication (Naloxone storage/distribution recording and Injecting Equipment Provision) and full Cyber Security Certification would be achieved by the end of August 2023. All three were met and WLDAS was placed on the RAG System as green, low risk.

Board membership

As of March 31st, 2024, the Board of Management consists of six trustees (including the chair). Discussions had been taking place with a potential new addition to the Board of Management in late 2023 and early 2024. After a successful C.V. submission interview and induction, the Board will have a seventh trustee joining officially and attending their first Board of Management meeting in June 2024. The new member brings a wealth of experience after many years with West Lothian Council and providing business support for the WLADP. Moreover, an impressive resume relating to securing significant funding within their current employment.

However, in December 2023 at the WLDAS Board of Management AGM, two trustees (Vice Chair and Treasurer) did share their respective intentions to stand down from Board of Management responsibilities as of December 2024. Preliminary discussions are underway to identify two replacements.

As reported for the period ending 31st March 2023 where preliminary discussions with the Progressing Forward Steering Group (PFSG) regarding a member being invited to meet with the Board of Management twice per year the decision has been taken to postpone this until after the re-launch of the PFSG in late October 2024.

DASHES (Drug and Alcohol Service users Help to Exit Smoking)

As per the previous Report of the Board of Management 2023, 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. This work has now been completed. WLDAS and partners provided thirty clients for phase 2 of the project carried out by a representative from UoE providing specific tobacco related interventions.

Adult Counselling/Support

The Therapeutic Support Service (TSS) contract to provide counselling, support and psychological therapies with West Lothian Council (WLC) officially ended on March 31st, 2023, after a direct award extension on April 1st, 2022. In preparation for the end of the contract a tendering process began in December 2022. WLDAS did enter this process and submitted a full proposal to WLC ahead of the submission date of January 31st, 2023. WLDAS' was successful in this tendering process. The new contract began on April 1st, 2023, for an initial period of 3 years (March 31st, 2026) with the option of a +1, +1 extension which would be subject to successful outcomes reporting and contract compliance. Everything being successful, this would provide a total fund over 5 years of £2.597 million pounds sterling.

There are obvious financial differences from the previous contract which are the inclusion of groupwork, same day prescribing clinic support (4 years), young person's worker and harm reduction outreach within the overall funding award. Previously, all four new inclusions were paid through separate funding arrangements which in real terms means a reduction of almost £36000 overall.

A Contract Management meeting was held in July 2023 between WLDAS' General Manager and WLC Business Support Officer. At this meeting discussions focussed on the full tender proposal and supplementary documents submitted to WLC by WLDAS. Policies and procedures were viewed in detail with some minor recommendations made to update Staff Handbook, Sickness/Absence policy and an increase in public liability cover. Cyber Security Certification was ongoing at the time of this meeting and was subsequently achieved in August 2023. The latter being an essential criterion of this new contract. The WLC Business Support Officer scored WLDAS as an organisation highly which equates to Green on their RAG system effectively WLDAS is deemed to be 'low risk.'

In line with previous contracts between WLDAS and WLC there is no cost-of-living uplift contained within the new TSS contract. However, a letter was compiled and agreed between the Board of Management Chair and WLDAS' General Manager to ask for a cost-of-living uplift in January 2024. This letter was sent to WLC senior management, and a response was received to confirm that an uplift would indeed become available to WLDAS, and this would be backdated to include the beginning of this new contract on April 1st, 2023. The final figure would be shared after the WL ADP budget had been set.

During this financial year, 2023 – 2024 WLDAS (TSS) received 1053 telephone enquiries which was a reduction of thirteen from the previous reporting year. However, referrals for the TSS increased by sixty-nine from 730 (2022/23) to 799 (2023/24). From the 799 TSS referrals, 436 were assessed and became ongoing clients. Clients offered support and did not attend amounted to 296 people with a further twenty-eight stating they did not require support and four people being deemed to be inappropriate referrals and therefore passed to the most appropriate service within the addiction partnership. Finally, thirty-five people were awaiting an assessment due to being very rigid/specific on days/times and venue.

Of the 1053 enquiries the following is the break down:

Alcohol – 498
Alcohol & Drugs (non-specific) – 106
Cocaine – 126
Cannabis – 63
Drugs (various) – 142
Alcohol & Cocaine (specific) – 53
Prescribed Medication – 7
Information only on service – 2
Support for others use – 45
Bereavement – 11

A groupwork rolling programme was devised by TSS staff and colleagues from NHS Lothian Addictions Psychology. All groups are psycho-educational and written using an evidence-based format. Groups will be co-facilitated by TSS and NHS Lothian Psychology staff. Groups are held at various locations throughout West Lothian where travel expenses will be reimbursed and a certificate of completion given to each group participant on completion of the groupwork. Evaluations from each group will be collated and relevant data extracted for the purposes of future improvement/development. Below is an example of some of the groupwork that is available to all relevant clients within the Addiction Care Partnership.

Survive & Thrive (gender specific) for survivors of historic trauma
Anxiety
Depression
Living Life to the Full
Coping Skills/Relapse Prevention

Young People (TSS)

As previously stated, the Young People's role is now inclusive within the whole TSS fund. Therefore, the staff member concerned provides support for a small number of adult clients with most of the support provided to young people within the 12 – 18 years age range who are actively involved in their own substance use or affected by a significant others substance use. Therefore, the Young People's staff member plays a pivotal role within the other young people's projects provided by WLDAS and partners.

There were fifty-seven referrals within this reporting year (2023/24) with thirty-five young people being assessed as ongoing clients. Fifteen young people did not engage at all and the remaining seven received a BI (Brief Intervention) and/or disengaged form the service. Of the fifty-seven referrals, forty were for drugs and seventeen for alcohol. Referral are received from various sources including (but not limited to), self-referral, education, health, CAHMS, Mental Health and Wellbeing Screening Group, family, Circle, Children & Families Social Work, Youth Action Project and Wraparound West Lothian Project.

Age ranges of those young people who were assessed as ongoing clients were as follows: twelve to14 years – 5, 14 to 16 years – 12 and 16 years and over – 18.

Grief Matters Project

The WLDAS Grief Matters (GM) 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.

As per the previous Board of Management Report, a new GM Therapist started their post on January 17th, 2023. However, they resigned and subsequently left their post on September 29th, 2023. Similarly, WLDAS' other young person's project staff ensured that all GM current and new clients received the appropriate support until a replacement therapist for the GM Project was appointed – Big Lottery Community Fund Manager was informed of this interim change and further kept up to date with recruitment developments.

A new GM Therapist was appointed and started their post on December 5th, 2023, and began their period of induction and subsequently successfully completed an extended probationary period of 4 months due to the extended absence of the Counselling and Psychological Therapies Manager – General Manager assumed the role of Line Manager in the interim.

The GM Project is funded until March 31st, 2025. However, senior management will be proactively organising meetings with funders (mid 2024) to secure funds for the GM Project to continue beyond March 31st, 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 any other member of the West Lothian community on how to respond to an overdose by providing an early intervention that could potentially save a life. Therefore, a vital part of the Scottish Government's National Mission to reduce drug related deaths (DRD).

This role was successfully re-commissioned (£19413) for 12 months from April 1st, 2023, until March 31st, 2024. Consistent will all WLDAS funding, negotiations will begin well in advance of the funding end date to secure continuation of funding beyond March 31st, 2024, for this vital role.

The following numerical data relating to Naloxone Champion activity has been collated from April 1st, 2023, until March 31st, 2024.

Organisations trained – 40
Individuals trained to supply – 156
Individuals trained to administer – 336
Total THN kits supplied – 455

N.B. The full cost of THN kits (Nyxoid/Prenoxad) supplied through the Naloxone Champion role are reimbursed to WLDAS from WL ADP on receipt of an appropriate invoice.

Family Matters

WLDAS Family Matters project began on 1st April 2022, after a successful funding proposal to the Corra Foundation's Improvement Grant. This grant is be paid annually for 4 years dependent on submission of successful annual reports. Grant end date will be 31st March 2026. This project's second annual report was submitted on March 27th, 2024, to the funders at the Corra Foundation. Due to a well-received report and positive feedback from the Grant Manager funds (£57,470) were released and received for year 3 of this project. Discussions will take place with the Corra Foundation Grant Manager during year 3 to negotiate funding to take this project beyond March 31st, 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 mutual aid) and within Change Grow Live (CGL) recovery hub premises in Bathgate (Thursday evenings CBT based groupwork). There is also 1:1 support provided for those people who would prefer not to attend a group in the first instance. Furthermore, alternative therapies are provided on request, for example, Reiki, Mindfulness, breathing and grounding techniques. Those people requiring more in-depth support have access to the TSS for counselling and psychological therapies.

Family Matters attendees remain actively involved in the delivery/presentation of Stigma Awareness evenings within West Lothian to multiple organisations and members of the public.

Throughout the year (2023/24) 148 people benefitted from the Family Matters project. Both weekly groups (Tuesday/Thursday evenings) have been attended by an average of fourteen people over both evenings and combined family/individual support has been provided to 126 people. Furthermore, seven young people were referred to WLDAS' Young People's team for support around addiction within the family and four adults were referred to the TSS for 1:1 counselling and psychological therapies.

Children & Families Fund (Wraparound West Lothian Project)

The Wraparound West Lothian Project was awarded a grant for 5 years (August 2027) in the new financial year 2022-2023. WLDAS leads this project in partnership with West Lothian Youth Action Project (WLYAP) and Circle West Lothian. After a successful interim report (November 9th, 2022) and first annual report (August 8th ,2022 - August 8th, 2023) year 2 funds (£97,441) were released to WLDAS 2nd annual report due August 7th, 2024.

The Specialist Link Worker (WLDAS) 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 (WLYAP) 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.

This project has become well established within West Lothian since its inception through the hard work of the whole staff team. Promotional events, networking and relationship building with partners/stakeholders, children, families and young people have been the catalyst to the success thus far. Involving lived/living experiences of others continues to be at the forefront of the project's development into year 2 through consultation and evaluation.

During this project's first year, 329 people in total benefitted across the three services from various inputs and interventions.

See below extract from Corra Children & Families Fund annual report 08/08/2023.

Training Deliveries = 183

Oct – Dec 2022 = 81 people trained across 4 schools and 5 organisations.

Jan – July 2023 = 102 people trained across 6 schools and 6 organisations

School training = 102 staff Training delivered in 9 out of 13 secondary schools to pupil support and head of house teams.

Two schools deferred until next year, one only opened this year so only S1 cohort so felt was not best placed for this year and final school only opens in August officially.

Organisations = 81 Further Education – West Lothian College Support Team Residential Units – Torcroft YPC (Local Authority) - Moore House Residential Team (private) Local Authority – Inclusion and Support Service (Attendance) - Inclusion and Support Service (Wellbeing) - Listen and Link (Wellbeing Support Helpline Team) Third Sector – Youth Navigator Teams (funded by NHS Lothian) - Action For Children (Housing Outreach Team) - Carers of West Lothian (staff and volunteers) - S.M.I.L.E Counselling (school counselling team) - The Larder

(Training Team) Consultations 58 completed from August 22 to July 23

School = 34 Parents = 12 Other Family Member = 1 Carer/Guardian = 2 College Support Team = 5 CAMHS = 2 Inclusion and Support Service = 1 Third Sector organisation = 1 (The Larder) Counselling/Support

35 young people offered direct support in some way. 9 complete pieces of work (minimum of 12 sessions) 7 short pieces of work (3 to 11 sessions) 5 brief interventions (up to 3 sessions) 3 ongoing 4 declined support after initial contact 6 had no direct contact with YP after referral stage (YP not consenting) 1 led to no referral after consultation (referrer had not sought YP opinion)

Total sessions offered = 225

Total Sessions attended = 151 (67%) DNA mostly due to school holidays/sickness/strikes etc.

Education and prevention sessions – West Calder High School- S5 Well Being Classes, all year group received sessions around drug and alcohol education.

S6 Well Being Classes, all year group received sessions around drug and alcohol education.

S4 Year group classes, all year group received education sessions around drugs and alcohol.

S4 targeted girls' group – 7 participants received 3-week input Whitburn Academy Tooled up group – 8 boys have received drug and alcohol input, and cannabis and tobacco and vaping information.

Youth Action Girls group – 5 girls received drug and alcohol education along with cannabis, tobacco and vaping information sessions.

Street Hero's group – Inveralmond and Armadale Academy have received drug and alcohol education and cannabis, tobacco and vaping information. Cedarbank School have received education sessions around vaping and tobacco. The Larder Training school have received drug and alcohol education sessions. Inveralmond community high school targeted girls group received education sessions. James Young High School S6, all year group received education on drugs, alcohol and spiking in partnership with WLDAS. Attended Blackburn Community information session.

Pop up clinic at James Young High School ran for 6 weeks in partnership with Tracy from WLDAS, referrals were received from teaching and support staff.

1:1 referrals – 11 Referrals received in total, two refused to engage with service, one has been discharged, and eight are still engaging and working with service. 120 1:1 sessions have been attended by young people and forty-two sessions have been cancelled for various reasons.

The girl's group has been running from beginning of January 2023, we have between 4 and 8 girls attending weekly, the girls have taken part in twelve weekly sessions of boxing which they enjoyed immensely and written recorded and filmed a video for an anti-tobacco song. They have attended twenty-eight sessions in total.

" I have taken part in Street work every second Friday afternoon talking and engaging with young people who are hanging around in the community."

" I have attended Addiewell youth group 5 times in the evening and help facilitate the group".

" I had a joint visit to one of our young people's Mums with Circle to offer the projects support.

"I went on a residential to Kinlochleven with seven young people from our community groups and took part in activities such as rock climbing and cliff steering for 3 days."

5 families are currently active in service

• 7 Parents/carers have been supported in their parenting role by increasing parenting capacity using a strengths-based approach to address the individual needs of the family

• 11 Children/Young People supported to increase opportunities and have one-one support at home and in school to manage family life and the impact that substance use has upon their family.

• All five families are an unemployed household

• All 5 families are impacted by current or historic substance use

• four of the families are being supported to engage in Education and increase levels of attendance and attainment."

Progressing Forward Steering Group (PFSG) formerly Service User Advisory Group (SUAG)

The WLDAS SUAG has been an integral part of the development of WLDAS services for several years carrying out evaluations and being actively involved in research projects such as most recently the DASHES tobacco project.

However, during the pandemic the group ceased to operate, and it has proven difficult to sustain a regular worthwhile attendance at meetings despite the hard work and drive of the group facilitator. Therefore, those who were attending the group decided it may be time for a name change which is more trauma informed, less stigmatising/discriminatory (Service User) and reflective of the work and direction of the group. Therefore, the PFSG was collaboratively agreed with group members as the new name going forward. Furthermore, there will be an official event to launch the PFSG in October 2024. A new Terms of Reference (ToR) has been written and the group will form links with other lived experience groups in West Lothian.

Art Therapist

Due to a successful proposal to the West Lothian Whole Family Approach Public Social Partnership (WFA-PSP) and match funding (£17000) received from the Robertson Trust, WLDAS appointed an Art Therapist after a competitive recruitment drive – start date, December 5th, 2023. This position is part-time (0.8 FTE, Monday - Thursday) and will provide an alternative to talking therapies through expressive/creative mediums. There will be direct links with all WLDAS projects and with our Addiction Care Partnership partners (NHS/Social Work Community Addictions Service, Youth Action Project, Change Grow Live and Circle West Lothian). Thus, referrals can be made on behalf of young people and adults already engaging within WLDAS and its direct partners. This will be a 3-year project where funds are released annually after successful reporting to the respective funders.

N.B The Robertson Trust awarded WLDAS an additional £13000 per annum over and above the Art Therapist match funding of £17000 as they recognise the financial constraints being experienced by charity organisations during the current cost of living crisis. Therefore, 2023 to 2026 WLDAS will receive £30000 per annum amounting to £90000 instead of the £51000 requested. The additional funds can be used for general running costs.

Financial review

The Statement of Financial Activities shows net expenditure for the year of £2,515 (2023 - net income of £37,043). A total of £402,976 was retained in accumulated funds at the year end (2023 - £405,491).

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 £369,403 (2023: £376,770) equate to 5 months (2023: 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.

Looking to the future

WLDAS plans to continue the activities outlined previously within this report 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. Discussions regarding other project funding including the Corra Improvement Fund, Children & Families Fund, Naloxone Champion and the Big Lottery Community Fund will be taking place with all the relevant Grant Managers regarding securing continuation of funds well in advance of their respective funding end dates. Indeed, there will be a proposal being submitted to the Big Lottery Community Fund in August 2024 as it nears the end of its current funding arrangement in March 2025.

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. The EMT will not focus exclusively on securing restricted funds for new initiatives/projects but will explore funders who provide unrestricted funds to be used for daily running costs of the organisation – small pots of funding will be sourced for the volunteer programme for training/equipment and the functioning of the PFSG (former SUAG) as costs for both were traditionally absorbed by WLDAS from frugal budgeting and public donations. Finally, WLDAS staff, volunteers and clients are looking at the prospect of engaging in the 2024 Edinburgh Kiltwalk to raise funds for the organisation with the hope that this will be an annual source of fundraising using traditional sponsorship sheets and Just Giving pages – a small working group has been established to pursue this idea.

Further 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 – NHS Sexual and Reproductive Health (SRH), NHS Blood Borne Virus (BBV) team, Public Health Scotland (PHS) and the NHS ROAM team for men who have sex with men (MSM) are just some of the are just some of the organisations that WLDAS and its partners will be joining to formulate a quality improvement initiative over the next two years.

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), the West Lothian Alcohol and Drug Partnership (WLADP) and West Lothian Council statutory services. Including, but not limited to, continued chairing of the MAT Standards 6 & 10 Implementation Group, Recovery Orientated Systems of Care (ROSC), MAT Standards and Alcohol Treatment, Drug & Alcohol Related Death Review Group, West Lothian Alcohol Licensing Forum, Third Sector Strategy Group (TSSG), Recovery Community & Employability Group, Blackburn Action Group and Multi Agency Risk Assessment Conference (MARAC).

The WLDAS 3 – 5 Year Strategic Plan will be reviewed and updated as will the Risk Management Plan and Staff Handbook. Furthermore, and where appropriate, specific policies requiring an update will be on the coming agenda. Indeed, two new policies have been written (approved by the Board of Management and WLC) as per West Lothian Council (WLC) Business Support recommendation. Those being, Duty of Candour and Medication Policy.

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. Going forward there will be a revised interview process and induction for successful candidates with amendments to WLDAS' current student policy.

WLDAS hopes to possibly add two new members of staff to the TSS from savings realised by reductions in staffing costs from current staff reducing their working hours as well as uplift(s) from our current largest funder WLC and prudent management of finances – this will be with the approval of the Finance Sub-Committee and ultimately the WLDAS Board of Management.

Structure, governance and management

WEST LOTHIAN DRUG & ALCOHOL SERVICE

REPORT OF THE BOARD OF MANAGEMENT

FOR THE YEAR ENDED 31 MARCH 2024

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:

Gill Cottrell	
Alyson Campbell	
Sarah Summers	
Pamela Gordon	
Kenny Mearns	
Greig Coull	(Appointed 1 April 2023)
Deborah McAlpine	(Appointed 1 April 2024)

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 Manger and provide line management support and supervision to staff

Board of Management induction and training

Most Board members are already familiar with the practical work of the charity. Additionally, new members are invited to meet with the General Manager and are given the previous year's Minutes of Meetings, latest financial statements and major reports along with OSCR's Guidance for charity Trustees. Periodically, the Board meets, with senior staff in attendance, to discuss strategic planning and organisational development needs. A more formal induction programme involving all Board and key staff members is in place.

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 2024

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.

Kenny Mearns
Trustee
Dated: 12 December 2024

WEST LOTHIAN DRUG & ALCOHOL SERVICE

INDEPENDENT AUDITOR'S REPORT

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

Opinion

We have audited the financial statements of West Lothian Drug & Alcohol Service (the 'Charity') for the year ended 31 March 2024 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 2024 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.

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.

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

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.

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

16/12/2024

David Jeffcoat (Senior Statutory Auditor)
for and on behalf of Alexander Sloan LLP, 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 2024

Current financial year

	Notes	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
Income from:						
Donations and legacies	**3**	1,932	-	-	1,932	1,787
Charitable activities	**4**	626,942	-	204,174	831,116	857,803
Other trading activities	**5**	-	-	-	-	500
Investments	**6**	9,935	-	-	9,935	5,404
Total income		638,809	-	204,174	842,983	865,494
Expenditure on:						
Cost of charitable activities	**7**	634,572	6,752	204,174	845,498	828,451
Net income before transfers		4,237	(6,752)	-	(2,515)	37,043
Gross transfers between funds		(11,604)	11,604	-	-	-
Net (expenditure)/income for the year/ Net movement in funds		(7,367)	4,852	-	(2,515)	37,043
Fund balances at 1 April 2023		376,770	28,721	-	405,491	368,448
Fund balances at 31 March 2024		369,403	33,573	-	402,976	405,491

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 22 to 34 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 2024

Prior financial year

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

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 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Fixed assets					
Tangible assets	**13**		11,634		6,782
Current assets					
Debtors	**14**	36,764		46,101	
Cash at bank and in hand		397,468		435,801	
		434,232		481,902	
Creditors: amounts falling due within one year	**15**	(42,890)		(83,193)	
Net current assets			391,342		398,709
Total assets less current liabilities			402,976		405,491
Income funds					
Unrestricted funds			402,976		405,491
			402,976		405,491

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 12 December 2024

Kenny Mearns

Company Registration No. SC212157 (Scotland)

The notes on pages 22 to 34 form an integral part of these financial statements.

WEST LOTHIAN DRUG & ALCOHOL SERVICE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Cash flows from operating activities					
Cash absorbed by operations	**26**		(36,664)		(68,132)
Investing activities					
Purchase of tangible fixed assets		(11,604)		(3,123)	
Interest received		9,935		5,404	
Net cash (used in)/generated from investing activities			(1,669)		2,281
Net cash used in financing activities			-		-
Net decrease in cash and cash equivalents			(38,333)		(65,851)
Cash and cash equivalents at beginning of year			435,801		501,652
Cash and cash equivalents at end of year			397,468		435,801

The notes on pages 22 to 34 form an integral part of these financial statements.

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 or grantors 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.

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.

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.

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 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	1,932	1,787

4 Charitable activities

	2024	2023
	£	£
Performance related grants	819,251	857,723
Other income	11,865	80
	831,116	857,803
Analysis by fund		
Unrestricted funds - general	626,942	703,415
Restricted funds	204,174	154,388
	831,116	857,803
Performance related grants		
West Lothian Alcohol and Drug Partnership	586,752	683,344
Robertson Trust	25,750	10,000
National Lottery	62,665	37,299
Circle	14,497	-
Corra Foundation	104,548	84,209
Children First	-	14,920
Other (under <£10,000)	9,712	7,960
The Brock Foundation	15,327	19,991
	819,251	857,723

5 Income from other trading activities

	Unrestricted funds 2024	Unrestricted funds 2023
	£	£
Fundraising events	-	500

6 Income from investments

	Unrestricted funds 2024	Unrestricted funds 2023
	£	£
Interest receivable	9,935	5,404

7 Expenditure on charitable activities

	2024	2023
	£	£
Direct costs		
Staff costs	713,133	713,931
Depreciation and impairment	6,752	3,610
Projects and activities	13,305	9,522
Premises costs	33,537	39,213
Running costs	49,155	53,035
Motor and travel costs	12,087	7,914
Legal and professional	8,501	10,490
Interest and finance charges	88	101
Bad and doubtful debts	-	(16,625)
Governance costs	8,940	7,260
	845,498	828,451
Analysis by fund		
Unrestricted funds - general	634,572	670,453
Unrestricted funds - designated	6,752	3,610
Restricted funds	204,174	154,388
	845,498	828,451

8 Net movement in funds

	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable to the charity's auditor:		
- for the audit of the charity's financial statements	8,940	7,260
- for other financial services	2,140	5,410
Depreciation of owned tangible fixed assets	6,752	3,610

9 Board Of Management

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

10 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Total	22	23

Employment costs	2024 £	2023 £
Wages and salaries	595,842	611,303
Social security costs	53,572	55,961
Other pension costs	63,719	46,667
	713,133	713,931

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 £157,198 (2023: £152,822).

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

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

12 Auditor's remuneration

The analysis of auditor's remuneration is as follows:

Fees payable to the auditor:	2024 £	2023 £
Audit of the annual accounts	8,940	7,260
Non-audit services		
All other non-audit services	2,140	5,410

13 Tangible fixed assets

	Fixtures and fittings	Computers	Total
	£	£	£
Cost			
At 1 April 2023	62,469	7,535	70,004
Additions	87	11,517	11,604
At 31 March 2024	62,556	19,052	81,608
Depreciation and impairment			
At 1 April 2023	59,845	3,377	63,222
Depreciation charged in the year	1,989	4,763	6,752
At 31 March 2024	61,834	8,140	69,974
Carrying amount			
At 31 March 2024	722	10,912	11,634
At 31 March 2023	2,624	4,158	6,782

14 Debtors

	2024	2023
Amounts falling due within one year:	£	£
Trade debtors	133	4,987
Other debtors	447	19,081
Prepayments and accrued income	36,184	22,033
	36,764	46,101

15 Creditors: amounts falling due within one year

	Notes	2024	2023
		£	£
Deferred income	**16**	32,352	59,709
Trade creditors		1,598	16,224
Accruals		8,940	7,260
		42,890	83,193

16 Deferred Income

	2024	2023
	£	£
Total deferred income	32,352	59,709

Deferred income includes £5,790 (2023: £34,051) of contracted income invoiced in advance and £26,562 (2023: £25,659) of deferred grants which is analysed as follows:

Grants	1 Apr'23 £	Receipts in year £	Released in year £	31 Mar'24 £
Robertson Trust	-	30,000	(25,750)	4,250
Corra Foundation - Children & Families	17,151	41,714	(44,960)	13,905
TNL Community	8,508	65,965	(68,569)	5,904
Art Therapy		17,000	(14,497)	2,503
	25,659	154,679	(153,776)	26,562

17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
Grief Matters Service	-	62,665	(62,665)	-
Family Matters programme	-	59,588	(59,588)	-
Children and Families	-	44,960	(44,960)	-
Art Therapy	-	27,247	(27,247)	-
Reach grants programme	-	9,714	(9,714)	-
	-	204,174	(204,174)	-

Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	At 31 March 2023 £
Grief Matters Service	-	47,299	(47,299)	-
Family Matters programme	-	60,197	(60,197)	-
Children 1st - Mental Health in Young People	-	14,920	(14,920)	-
Dashes Project	-	7,960	(7,960)	-
Children and Families	-	24,012	(24,012)	-
	-	154,388	154,388	-

17 Restricted funds **(Continued)**

Purposes of restricted funds

Grief Matters Service

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

Family Matters

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

Children 1st - Mental Health in Young People

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

Dashes Project

Funding was received from the University of Edinburgh towards the Drugs and Alcohol Service users Help to Exit Smoking project.

Children and Families

A grant was received from Corra Foundation towards the Children and Families programme.

Art Therapy

Grants were received from Circle and The Robertson Trust towards the Art Therapy programme.

Reach grants programme

A grant was received from Bank of Scotland towards a new server.

18 Unrestricted funds - designated

These are the designated funds which have been set aside out of unrestricted funds by the Trustees for specific purposes:

	At 1 April 2023	Resources expended	Transfers	At 31 March 2024
	£	£	£	£
Premises Fund	21,939	-	-	21,939
Capital Fund	6,782	(6,752)	11,604	11,634
	28,721	(6,752)	11,604	33,573

Previous year:	At 1 April 2022	Resources expended	Transfers	At 31 March 2023
	£	£	£	£
Premises Fund	21,939	-	-	21,939
Capital Fund	7,269	(3,610)	3,123	6,782
	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.

19 Unrestricted funds

These are the unrestricted funds to the charity

	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
General funds	376,770	638,809	(634,572)	(11,604)	369,403

Previous year:	At 1 April 2022	Incoming resources	Resources expended	Transfers	At 31 March 2023
	£	£	£	£	£
General funds	339,240	711,106	(670,453)	(3,123)	376,770

20 Retirement benefit schemes

Defined contribution schemes	2024 £	2023 £
Charge to profit or loss in respect of defined contribution schemes	63,719	46,667

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 amounts due to pension schemes at the year-end was £nil (2023: £nil).

21 Analysis of net assets between funds

	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	-	11,634	11,634
Current assets/(liabilities)	369,403	21,939	391,342
	369,403	33,573	402,976

	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Total 2023 £
At 31 March 2023:			
Tangible assets	-	6,782	6,782
Current assets/(liabilities)	376,770	21,939	398,709
	376,770	28,721	405,491

22 Financial commitments, guarantees and contingent liabilities

The charity has a contingent liability in respect of a claim from a former employee, the outcome of which is unlikely to be known before spring 2025. Should the charity be required to make a payment, our legal advisers have estimated the value of the liability at £30,000.

23 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

24 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 2024, West Lothian Drug & Alcohol Service received £97,441 (2023: £99,283) and remitted £55,727 (2023: £58,120) in funds to third parties.

25 Operating lease commitments

Lessee

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:

	2024 £	2023 £
Within one year	14,378	10,621
Between two and five years	5,942	4,013
	20,320	14,634

Lease payments recognised as an expense during the year totalled £22,376 (2023: £22,750)

26 Cash generated from operations

	2024 £	2023 £
(Deficit)/surpus for the year	(2,515)	37,043
Adjustments for:		
Investment income recognised in statement of financial activities	(9,935)	(5,404)
Depreciation and impairment of tangible fixed assets	6,752	3,610
Movements in working capital:		
Decrease/(increase) in debtors	9,337	(19,427)
(Decrease) in creditors	(12,946)	(9,498)
(Decrease) in deferred income	(27,357)	(74,456)
Cash absorbed by operations	(36,664)	(68,132)

27 Analysis of changes in net funds

The Charity had no material 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 2024

	£	2024 £	£	2023 £
Income				
Donations and gifts	1,932		1,787	
		1,932		1,787
Income from charitable activities				
Grants - Unrestricted	615,077		703,335	
Grants - Restricted	204,174		154,388	
Other income	11,865		80	
		831,116		857,803
Income from trading activities				
Fundraising events	-		500	
		-		500
Investment income				
Other interest receivable	9,935		5,404	
		9,935		5,404
Total income		842,983		865,494
Total expenditure		(845,498)		(828,451)
Net (deficit)/surplus for the year		(2,515)		37,043

WEST LOTHIAN DRUG & ALCOHOL SERVICE

DETAILED TRADING AND PROFIT AND LOSS ACCOUNT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

	£	2024 £	£	2023 £
Charitable activities				
Staff costs				
Wages and salaries	595,842		611,303	
Social security costs	53,572		55,961	
Staff pension costs defined contribution	63,719		46,667	
		713,133		713,931
Depreciation				
Depreciation	6,752		3,610	
		6,752		3,610
Projects and activities				
Resources and activities costs	13,305		9,522	
		13,305		9,522
Premises costs				
Rent	15,975		15,975	
Rates	1,384		1,474	
Insurance	2,092		2,016	
Other premises costs	14,086		19,748	
		33,537		39,213
Running costs				
Printing, postage and stationery	9,777		9,129	
Telephone	5,420		7,192	
Computer, website and IT costs	18,106		17,824	
Training costs	2,823		3,429	
Advertising and marketing	178		945	
General expenses	376		1,487	
External and other costs of staffing	12,475		13,029	
		49,155		53,035
Motor and travel costs				
Travel and subsistence	12,087		7,914	
		12,087		7,914
Legal and professional				
Legal and professional fees	8,501		10,490	
		8,501		10,490
Interest and finance charges				
Bank charges	88		101	
		88		101
Bad and doubtful debts				
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 2024

		2024		2023
	£	£	£	£
Governance costs				
Audit fees	8,940		7,260	
		8,940		7,260
Total charitable activities expenditure		845,498		828,451
Total expenditure		845,498		828,451