

CHARITY NO: SC034737

COMPANY NO: SC345289

**SCOTTISH FAMILIES AFFECTED BY ALCOHOL AND DRUGS
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018**

SCOTTISH FAMILIES AFFECTED BY ALCOHOL AND DRUGS

REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2018

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REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2018

REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees	Brenda Bellando Michael Byrne Heather Darling, Treasurer Lorraine Halliday Colin Hutcheon, Vice Chair Lindsey McArthur (previously Lindsey Donald) Kristofer McGhee Isobel McNab, Chair
Senior Management Team	Justina Murray, Chief Executive Scott Clements, Head of Programmes Stephen Wilkie-McFarlane, Head of Operations (resigned 31.03.18)
Secretary	Stephen Wilkie-McFarlane (resigned 20.03.18)
Principal Office	Edward House 199 Sauchiehall Street Glasgow G2 3EX
Charity Number	SC034737
Company Number	SC345289
Bankers	Bank of Scotland 67 Bank Street Lochgelly GY5 9QN
Auditors	Wylie & Bisset LLP Chartered Accountants 168 Bath Street Glasgow G2 4TP
Solicitors	Morton Fraser LLP 145 St Vincent Street Glasgow G2 5J

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Report of the Trustees for the year ended 31 March 2018

The trustees present their report together with the audited financial statements of the charity for the year ended 31 March 2018. The trustees have adopted the provision of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) 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 published on 16 July 2014.

Trustees of the charity

Scottish Families is administered by a Board of Trustees. The Board of Trustees met four times during the twelve-month period April 2017 to March 2018.

The directors of the charitable company are the trustees for the purposes of charity law. The trustees who have served during the year and since the year end were as follows:

Brenda Bellando	Appointed 12.06.17
Michael Byrne	Appointed 12.06.17
Lorraine Halliday	Appointed 17.11.17
Heather Darling (Treasurer)	
Colin Hutcheon (Vice Chair)	Appointed 30.05.17
James Kerr	Resigned 20.08.18
Lindsey McArthur (previously Lindsey Donald)	
Kristofer McGhee	
Isabel McNab (Chair)	
Gemma McNeill	Resigned 25.05.17
Eleanor Robertson MBE	Resigned 05.11.17

The purpose of the Board is to enable the activities of the charity to be monitored, to establish policies for the charity, to ensure a clear strategic direction for the charity and to ensure that the organisation is held properly to account. The agendas of the meetings reflect these objectives. In addition, a Business sub-committee which is responsible for reviewing the financial results and position of the charity met four times during the year.

Governing document

The charity is a company limited by guarantee, incorporated on 3 July 2008 and is therefore governed by a Memorandum and Articles of Association which were formally adopted in July 2008.

Structure, governance & management

The company's Articles of Association provide for a maximum of twenty six trustees. Trustees are elected to serve by the membership at the AGM, however existing trustees may at any other time appoint any eligible individual either to fill a vacancy or as an additional trustee.

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Report of the Trustees for the year ended 31 March 2018

About Scottish Families

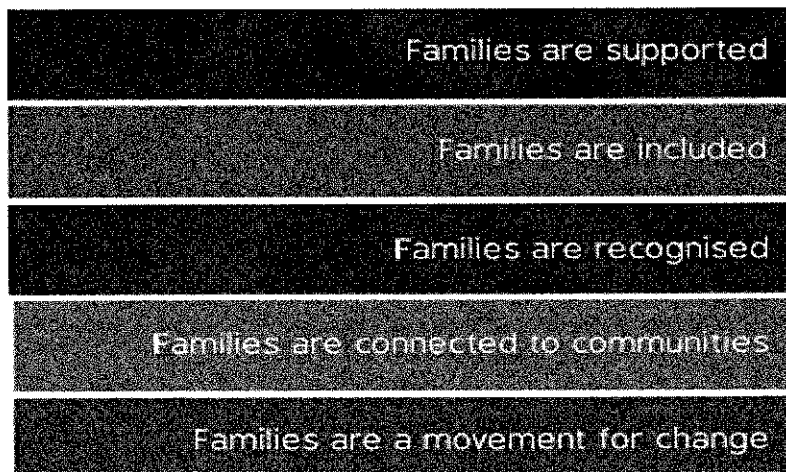
The charity started as a grassroots organisation in 2003, when families came together to support each other and to campaign for recognition. The charity was incorporated in July 2008 as the Scottish Network for Families Affected by Drugs, changing its name to Scottish Families Affected by Drugs in July 2010 and then Scottish Families Affected by Alcohol and Drugs in 2013, having incorporated alcohol into its remit.

Strategic Framework

Our Strategic Plan for 2017-20 was launched at our 'It's All Relative' conference in Stirling in November 2017. The Plan was developed following extensive engagement with staff, trustees, families, practitioners and policy-makers between June – October 2017.

The framework for the Plan is very simple, focusing on 5 key Outcomes (the results we want to achieve), with a number of Development Actions for each of these (the changes and improvements we are going to make).

This replaces a traditional multi-level strategic approach of Vision, Mission, Principles, Objectives etc with a simple and visual framework which guides all of our work.¹



What We Do

We currently provide a range of services and activities across Scotland from our base in Glasgow. More information on our work can be found at www.sfad.org.uk.

- Our free, confidential **Helpline** – 08080 10 10 11/ helpline@sfad.org.uk
The Helpline provides listening support and advice to anyone concerned about someone else's alcohol or drug use, including families and practitioners. Our Helpline is led by staff and supported by volunteers, and is available from Monday to Friday between 9am and 11pm and Saturday and Sunday between 5pm and 11pm.
- Our **Telehealth** service provides a series of free, one-to-one CRAFT sessions over the phone, video chat or instant messaging over 6-8 weeks. CRAFT (Community Reinforcement and Family Training) is an evidence-based, non-judgemental programme for anyone affected by

¹ Download from <https://www.sfad.org.uk/content/uploads/2018/03/Strategic-Plan-2017-20.pdf>

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Report of the Trustees for the year ended 31 March 2018

someone else's substance misuse. It covers issues such as positive communication, looking after yourself, and encouraging your loved one to enter treatment. Telehealth is available across Scotland.

- Our **Bereavement Support Service** offers listening support and advice to family members affected by a drug-related death, along with the opportunity to be referred to a professional counsellor in their own local area. This service is free and offers up to six individual counselling sessions. Bereavement Support is available across Scotland. We are currently also piloting support for people affected by alcohol-related death.
- We are commissioned to deliver local **Family Support Services** by a number of Alcohol and Drug Partnerships. This includes the provision of one-to-one support, family support groups and collaboration with other local services. In 2017/18 we are providing services in East Dunbartonshire and Forth Valley. We also work closely with other family support services in other areas, for example signposting people to groups or services in their own local areas. We are working with Alcohol and Drug Partnerships to ensure that the value and impact of dedicated family support is recognised in all local areas, to encourage greater investment.
- We deliver **Workforce Training and Development Support** to organisations across Scotland, including alcohol and drug services and the wider workforce. This support is tailored to meet each organisation's needs, including short presentations or briefings, half-day interactive sessions, and bespoke training and development work. For example courses for between 10-20 people are available on Families Need to Recover Too, Family Inclusive Practice and Group Facilitation Skills.
- We have developed a range of approaches to **Working with Communities**, including our Adult Learning and Empowering Communities (ALEC) toolkit (which uses an asset-based community development approach with both geographic communities and communities of interest); prevalence studies (including with specific groups such as young people) and scoping studies.
- **Connecting Families** is a new portfolio of work launched in January 2018 to support our Outcome that families are a movement for change. Connecting Families is about linking individual family members, family groups and services locally, regionally and nationally, as well as building confidence and capacity. This includes contact with individual family groups, events and support for the new national Family Recovery Initiative Fund. This Fund was launched by the Corra Foundation on 7 March 2018, providing one-off grants of up to £1500 for emerging and existing family support groups. The Scottish Government provides the funding and Scottish Families provides the first point of contact and development support for applicants, as well as assessment support.
- We play an active role in **Policy and Campaigns**, including shaping and influencing policy and practice. For example we are members of a number of expert groups and partnerships, including parliamentary cross-party groups, local and national strategy and service development groups, and advocacy groups.
- Our **Communications** portfolio includes our website (completely re-designed and re-launched in Autumn 2017), social media and media relations. This work helps increase awareness of families' experiences, including supporting families to tell their own stories where appropriate.
- Through **Fundraising** we aim to create a sustainable resource base to support all of our work. Our Fundraising Manager is supported by two local fundraising committees in this work.

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Report of the Trustees for the year ended 31 March 2018

Performance Monitoring and Reporting

We collect, review and report on a range of key performance information throughout the year. This includes:

Performance Report	Overview
Impact Report	<ul style="list-style-type: none">➤ Annual Report summarising performance against each of our 5 Outcomes.➤ Includes quantitative and qualitative information.➤ Public document (see next section).
Key Performance Indicators (KPIs)	<ul style="list-style-type: none">➤ Monthly quantitative data sets within each of our 5 Outcomes, including year to date/ previous year trends.➤ All team members contribute data.➤ Reviewed by the Team, Senior Management Team (both monthly) and Board (quarterly).
Outcomes Reports	<ul style="list-style-type: none">➤ Quarterly qualitative data (including narrative, quotes and case studies) for each of our 5 Outcomes.➤ All team members contribute information.➤ Reviewed by the Board (quarterly); shared with the team.
Service Monitoring Reports	<ul style="list-style-type: none">➤ Completed for funders and commissioners as required.➤ Include range of quantitative, qualitative and financial information.
Service User Outcome Assessments	<ul style="list-style-type: none">➤ Pre- and post-intervention assessments carried out e.g. using CORE IMS tool, to track changes in family member health and wellbeing.➤ Feedback questionnaires, generally completed at case closure.➤ Information gathered feeds into a number of other performance reporting mechanisms.
Service Evaluations	<ul style="list-style-type: none">➤ Carried out internally and externally as required.➤ May include surveys, focus groups, analysis of service data.➤ Reviewed by the Team, Senior Management Team and Board.➤ Submitted to funders as required.
Event Evaluations	<ul style="list-style-type: none">➤ Post-event evaluations, generally via online survey➤ Includes range of quantitative and qualitative information.

Our Impact 2017-18

Our Impact Report 2017-18 provides an overview of our performance over the past year.

The Impact Report presents statistical and qualitative performance information under each of our five strategic Outcomes, as well as information on our Strategic Plan and fundraising activity. It is structured as follows:

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Outcome	Performance Information for:
Families are supported	Helpline Bereavement Family Support Services Telehealth
Families are included	Workforce training
Families are recognised	Communications Policy
Families are connected to communities	Community
Families are a movement for change	Connecting Families

Our Impact Report 2017-18 is presented as an appendix to this document.²

Managing Risk

At all times Scottish Families is aware of the need to manage and minimise risk. The Board considers the main risks facing the charity on a continuous basis, including quarterly review of risks as outlined in our comprehensive risk register, and implementation of counter-measures where required. The risk register covers funding and resources; technology (e.g. helpline, website); service capacity and demand; Government requirements and expectations; effectiveness in relation to our aims; relationship with commissioners and partners; governance and leadership; succession planning; policies, procedures and systems; HR matters; and business continuity.

We believe we have appropriate procedures and controls to identify and mitigate against risks we are exposed to. Systems include:

- A long-term strategic plan, supported by annual workplan, and an annual budget for all income and expenditure – all of which are approved by the Trustees.
- Regular consideration by the senior management team and Trustees of financial results and performance indicators.
- Periodic review of systems and controls by senior management and Trustees.
- Identification, management of quarterly review of risks via our risk register.

At the end of 2017-18, the Board identified three 'High' risks, with countermeasures and status noted as follows (Risk Register, February 2018):

² Download from <https://www.sfad.org.uk/content/uploads/2018/07/Impact-Report-2017-18.compressed.pdf>.
A short film summarising the Impact Report can be viewed at: <https://youtu.be/j0yY6lgXl4k>.

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Risk Description	Countermeasure/ Contingency	Status
Organisation has insufficient funds to deliver proposed activities 2018/19	Funding strategy to diversify funding.	Fundraising strategy development commenced with THINK consultants. Awaiting new funding opportunities.
Organisation has insufficient funds to deliver activities beyond 2018/19	Confirm with SG timescale for confirmation of funding. Funding strategy to diversify funding and seek virtual services funding.	Budget planning 2018/19, reserves policy and contingency planning on the agenda for 3 Feb Board meeting.
No further core funding for organisational leadership	Funding strategy to diversify funding	Awaiting new funding opportunities/ renegotiating core grant from Scottish Government (decision pending).

Financial review

Financial performance

In 2017/18, Scottish Families total income, per the attached Statement of Financial Activities (SOFA), decreased by £123,370. Reasons for this reduction include the ending of project funding for specific activities/ services; a lack of clarity over £60,000 of Scottish Government funding position which continued until February 2018 linked to the merging of their alcohol and drugs policy units into a single Substance Misuse Unit (and single budget); ongoing financial pressures on Alcohol and Drug Partnerships (ADPs) who are key potential commissioners of our services; and an increasingly challenging funding picture in relation to charitable trusts and other fundraising sources.

Our final 2017-18 position of -£79,829 deficit reflects the £60,000 grant we anticipated but did not receive; as well as planned strategic investments from the Reserves by the Board, including the national families conference in November 2017 and essential upgrades to our website and Helpline (together amounting to £28,500).

For 2018/19 we have made staff savings by not filling the Head of Operations position; reduced all operational budgets wherever possible; launched a new Fundraising Strategy (described in detail elsewhere); increased our volume of funding applications; and set income generation targets for commissioned work. We secured a small uplift in our core Scottish Government grant (+12% to £108,000) and retained our other significant funding streams and commissioned services (CYPFEIF; Forth Valley and East Dunbartonshire ADPs). We have also been permitted to carry forward previous Government grants for Bereavement and Telehealth into 2018/19.

Reserves policy

The charity's policy is to have sufficient reserves to cover operating costs for at least 3 months of activities relating to unrestricted income streams. In respect to these funds, based on budgeted expenditure levels for 2018-19, this equates to £116,475. The balance for unrestricted general funds at 31 March 2018 is £120,491 of which £23,133 are designated redundancy funds and

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Report of the Trustees for the year ended 31 March 2018

£5,703 are tied up in fixed assets, leaving general unrestricted funds of £91,655. This demonstrates the impact of the challenging funding year described above, with counter-measures also described above. The designated redundancy funds are calculated on the likely costs anticipated should staff be made redundant at 31 March 2019.

Going concern

The trustees of Scottish Families Affected by Alcohol and Drugs are confident that the finances of the organisation are currently secure but remain challenging. The Scottish Government continues to offer essential core grant support and funding from other sources continues to boost our income.

Principal funding sources

Our principal funding sources for 2017-18 were:

- Scottish Government (Core grant; Section 10 – Bereavement)
- The Children, Young People, Families, Early Intervention and Adult Learning and Empowering Communities Fund (CYPFEIF/ ALEC) (Helpline; Training; Policy and Communications; Working with Communities)
- East Dunbartonshire and Forth Valley Alcohol and Drugs Partnerships (ADPs) (Family Support Services)
- The Robertson Trust (Telehealth).

We also secured a range of smaller grants from charitable trusts for Telehealth, as well as general donations through our fundraising work.

Fundraising

In 2017-18 we secured £19,893 of general donations through our fundraising work. This includes regular and one-off donations, smaller trust income, and income from events such as The Kiltwalk (where 70 Kiltwalkers helped us raise a total of £12,000). We are extremely grateful to all of those who donated to Scottish Families in 2017-18, and to those who helped raise funds for us through events and community fundraising activities.

In 2017-18 we worked with Think Consulting to develop a three year Fundraising Strategy. This was approved by the Board in May 2018. The Strategy recognises our traditional over-reliance on statutory funding, and the need to significantly grow our voluntary income. Development actions and targets have now been set for the next three years for community and corporate fundraising, individual giving, trusts, events and strategic income (i.e. significant new projects). The first quarter of 2018-19 has already shown promising results, with 40% of the year's fundraising target being met by mid-July.

Investment policy & performance

At 31 March 2018, Scottish Families had net current assets of £157,850, which we intend to use to assist the delivery of our programmes in 2018/19. Wherever possible we ask funders and commissioners to consider paying grants and fees in advance to support our cash flow, however this is not possible in all cases. We therefore need ready funds to meet our liquidity requirements and would not consider at this point that we have any opportunity for investment of funds.

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Report of the Trustees for the year ended 31 March 2018

Trustees' responsibilities in relation to the financial statements

The charity trustees (who are also the directors of Scottish Families Affected by Alcohol and Drugs for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing the financial statements, the trustees 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Reflecting on this Year and Looking to the Future – Chair's Report on Behalf of the Trustees

This year has had many highlights – these are covered in more detail in our recently published Impact Report 2017-18.³ Some personal highlights include our national 'It's All Relative' Conference in Stirling in November 2017, which brought together over 130 family members, practitioners, Board members and staff for a lively weekend of learning and connecting. It has been positive to see an increase in the number of families accessing services such as our Helpline and one-to-one Telehealth support, as well as greater reach in our workforce development. We have also worked hard this year to increase our public and media profile, and to grow a 'national conversation' around families. Scottish Families is now regularly asked for media comment on new developments, and an increasing number of family members now feel supported to talk about their own experiences through sharing their own family stories. A final highlight was the celebration of our 15th Birthday with an informal gathering in our new home at Edward House in Glasgow – it was wonderful to be joined by families and friends old and new to mark this occasion.

This year we saw a number of changes to our Board, and I would like to formally note my thanks to our retiring Board members Eleanor Robertson and Gemma McNeill. Eleanor was a founding member of what later became Scottish Families, and she has been instrumental in this

³ Download and view a short animation outlining the Impact Report at: <https://www.sfad.org.uk/our-impact-2017-18>

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development from a small and passionate gathering of family members fifteen years ago to our position today as Scotland's leading charity for families affected by alcohol and drugs.

The Board also welcomed a number of new members this year, with four new appointments in 2017-18 (Brenda Bellando, Michael Byrne, Lorraine Halliday and Colin Hutcheon). As well as this continuing recruitment (which is ongoing into 2018-19), we have benefitted from an ongoing programme of Board training and development. Together our Board members bring a strong and diverse set of skills and experience, including professional skills and lived experience. I am grateful to all of them for the many voluntary hours they have given over the past year to support Scottish Families and to drive forward our ongoing development.

I would like to note our collective thanks to all of our funders. This includes the Scottish Government for their ongoing core funding, which accounted for 21% of our total income in 2017-18. We received additional government grants specifically for our telehealth and bereavement services, and to support the development of our fundraising strategy. We also received generous support from the Children, Young People and Families Early Intervention Fund (CYPFEIF) and Adult Learning and Empowering Communities (ALEC) Fund, administered by the Corra Foundation. As noted later in these annual accounts, in 2017-18 our services were also supported by eight different charitable trusts, with their contributions playing a critical role in our support for families.

This year we continued to deliver a number of commissioned and tendered services, including dedicated local Family Support Services supported by East Dunbartonshire and Forth Valley Alcohol and Drug Partnerships (ADPs) as well as training and consultancy work in a number of other areas. We are keen to grow this area of our work to ensure that more families have dedicated family support services, and local services and organisations are supported to strengthen their family-inclusive practice.

We are also extremely grateful to everyone who gave their time to fundraise for us in 2017-18, and for the generosity of our individual and corporate donors. This amounted to almost £20,000 this year, which is a great boost to our services.

Along with other charities, we are facing the impact of continuing pressure on public sector and charitable trust funding, and we approved a new Fundraising Strategy in June 2018 to direct and drive growth across all of our income streams. This is an essential development to balance our 2018-19 budget and strengthen our reserves position over the next year.

Also on the funding theme, we warmly welcome the introduction of the Scottish Government's new Family Recovery Initiative Fund which was announced by the then Minister for Public Health and Sport, Aileen Campbell at our 2017 conference. This Fund offers new and emerging family groups small grants to support their development needs. It is administered by the Corra Foundation, with Scottish Families acting as first point of contact and offering development support for applicants.

Last, but definitely not least, on behalf of the Board I want to commend the ongoing commitment, enthusiasm and professionalism of the Scottish Families staff team and in particular the inspirational leadership provided by Justina Murray, our Chief Executive Officer. The team routinely support families through emotional and challenging situations, and work hard to increase the visibility and voice of families across Scotland. They continue to demonstrate an unwavering and passionate belief in the strength of families and family recovery, and are our most valuable asset. We will welcome two new 'mini' team members later in 2018, and we wish Martha and Sarah all the best with their impending new arrivals – and haste ye back!

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Report of the Trustees for the year ended 31 March 2018


We look to the future with energy and optimism, and recognise there is much still to do to deliver our 2017-20 Strategic Plan outcomes – that Families are Supported, Included, Recognised, Connected to Communities, and are a Movement for Change.


Statement of Disclosure to the Auditor

In so far as the trustees are aware:

- there is no relevant audit information of which the charity auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption.

Approved by the trustees and signed on their behalf by: 

Name:  Date: 8 October 2018

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF SCOTTISH FAMILIES AFFECTED BY ALCOHOL AND DRUGS FOR THE YEAR ENDED 31 MARCH 2018

Opinion

We have audited the financial statements of Scottish Families Affected by Alcohol and Drugs (the 'charitable company') for the year ended 31 March 2018 which comprise the Statement of Financial Activities, the Balance Sheet, the Cashflow statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2018, and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF SCOTTISH FAMILIES AFFECTED BY ALCOHOL AND DRUGS FOR THE YEAR ENDED 31 MARCH 2018

Other information

The other information comprises the information included in the report of the trustees, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the Report of the Trustees.

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 require 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 directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemption in preparing the directors' report and from the requirement to prepare a strategic report.

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF SCOTTISH FAMILIES AFFECTED BY ALCOHOL AND DRUGS FOR THE YEAR ENDED 31 MARCH 2018

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 10, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees 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 trustees are responsible for assessing the charitable company'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 trustees 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 section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with the Acts and relevant regulations made or having effect thereunder. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

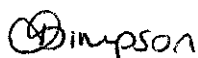
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF SCOTTISH FAMILIES AFFECTED BY ALCOHOL AND DRUGS FOR THE YEAR ENDED 31 MARCH 2018

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). Our audit work has been undertaken so that we might state to the charitable company's members and 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.



Jenny Simpson (Senior statutory auditor)
For and on behalf of Wylie & Bisset LLP, Statutory Auditor

168 Bath Street
Glasgow
G2 4TP

Date: 8 October 2018

**SCOTTISH FAMILIES AFFECTED BY ALCOHOL AND DRUGS
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31 MARCH 2018
(incorporating an income and expenditure account)**

	Note	Unrestricted Funds 2018 £	Restricted Funds 2018 £	Total Funds 2018 £	Unrestricted Funds 2017 £	Restricted Funds 2017 £	Total Funds 2017 £
Income and endowments from:							
Charitable activities	4	177,930	249,750	427,680	286,445	289,750	576,195
Income from donations	5	19,893	-	19,893	6,862	-	6,862
Other income		13,963	-	13,963	1,849	-	1,849
Total income		211,786	249,750	461,536	295,156	289,750	584,906
Expenditure on:							
Charitable activities	7	295,909	245,456	541,365	265,274	250,984	516,258
Total Expenditure		295,909	245,456	541,365	265,274	250,984	516,258
Net (expenditure) /income Before Transfers		(84,123)	4,294	(79,829)	29,882	38,766	68,648
Transfers Between Funds		-	-	-	-	-	-
Net (expenditure) / income for the year Funds reconciliation		(84,123)	4,294	(79,829)	29,882	38,766	68,648
Total Funds brought forward	15	204,616	38,766	243,382	174,734	-	174,734
Total Funds carried forward	15	120,493	43,060	163,553	204,616	38,766	243,382

The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

SCOTTISH FAMILIES AFFECTED BY ALCOHOL AND DRUGS


BALANCE SHEET AS AT 31 MARCH 2018

	Note	2018	2017
		£	£
Fixed Assets:			
Computer Equipment	11	5,703	-
Current assets:			
Debtors	12	20,642	54,979
Cash at bank and in hand	18	191,122	239,600
Total current assets		211,764	294,579
Liabilities:			
Creditors falling due within one year	13	(53,914)	(51,197)
Net current assets		157,850	243,382
Net assets		163,553	243,382
The funds of the charity:			
Restricted income funds	15	43,060	38,766
Unrestricted funds	15	120,493	204,616
Total charity funds		163,553	243,382

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to the members of the company.

Approved by the trustees and signed on their behalf by:

Name: 
HEATHER DARLING

Name: 
COLIN HUTCHISON

Date: 8 October 2018

Registered Company No: SC345289

SCOTTISH FAMILIES AFFECTED BY ALCOHOL AND DRUGS

STATEMENT OF CASH FLOWS FOR THE YEAR ENDING 31 MARCH 2018

	Note	Total Funds 2018 £	Prior Year 2017 £
Cash flows from operating activities:			
Net cash (used in)/provided by operating activities	17	(39,923)	(83,721)
Cash flow from investment activities:			
Fixed Asset Additions	11	(8,555)	-
Change in cash and cash equivalents in the year		(48,478)	(83,721)
Cash and cash equivalents brought forward	18	239,600	323,321
Cash and cash equivalents carried forward	18	191,122	239,600

SCOTTISH FAMILIES AFFECTED BY ALCOHOL AND DRUGS

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2018

1. Accounting Policies

(a) Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

(b) Funds structure

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created funds for specific purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed, or through the terms of an appeal.

Further details of each fund are disclosed in note 15.

(c) Income recognition

Income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations, are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Income from government and other grants, whether 'capital' or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met (see note 14).

SCOTTISH FAMILIES AFFECTED BY ALCOHOL AND DRUGS

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2018

Accounting Policies (continued)

(d) Expenditure recognition

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 reliably.

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. For more information on this attribution refer to note (e) below.

- Expenditure on charitable activities includes providing support for families affected by alcohol and drugs and other activities undertaken to further the purposes of the charity and their associated support costs;

(e) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory audit and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on weighted staff time. The allocation of support and governance costs is analysed in note 6.

(f) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(g) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

(h) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

(i) Pensions

From 1 April 2017, Scottish Families employees were enrolled into the charity's auto enrolment scheme with the People's Pension, with the exception of one employee who wished to remain with an existing pension arrangement. There were outstanding contributions of £1,184 at the year end.

(j) Operating leases

The charity classifies the lease of property and equipment as operating leases. Rental charges are charged on a straight line basis over the term of the lease.

SCOTTISH FAMILIES AFFECTED BY ALCOHOL AND DRUGS

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2018

1. Accounting Policies (continued)

(k) Taxation

The company is a charitable company within the meaning paragraph 1 schedule 6 of the Finance Act 2010. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied for charitable purposes.

(l) Tangible assets

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

(m) Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Computer Equipment: 33% - Straight Line.

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

2. Legal status of the Charity

The company is a registered Scottish charity.

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

3. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2018: £nil). Expenses paid to the trustees in the year totalled £2,039 (2017: £2,771). These expenses were paid to 8 (2017: 5) trustees for reimbursement of their travel expenses.

4. Income from charitable activities

	2018 £	2017 £
Support for families	427,680	576,195
	<u>427,680</u>	<u>576,195</u>

5. Income from Donations

	2018 £	2017 £
Donations	19,893	6,862
	<u>19,893</u>	<u>6,862</u>

SCOTTISH FAMILIES AFFECTED BY ALCOHOL AND DRUGS

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2018

This includes individual and corporate donations, events and community fundraising (in particular the Kiltwalk which raised £12,000 for Scottish Families in 2017/18).

6. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown in the table below:

Cost type	Total allocated £	Governance related £	Other support costs £	Basis of apportionment
Staff costs	50,712	18,422	32,290	Staff time
Total	50,712	18,422	32,290	

Governance costs:	2018 £	2017 £
Board travel, subsistence & accommodation	2,039	2,771
Board recruitment	-	1,920
Auditor's remuneration	4,508	4,000
Other governance costs	-	250
Support costs (see above)	18,422	18,450
	24,969	27,391

Allocation of governance and other support costs:	Support costs £	Governance costs £	Total 2017 £	Total 2017 £
Support for families	32,290	24,969	57,259	56,695
Total allocated	32,290	24,969	57,259	56,695

7. Analysis of expenditure on charitable activities

	Support for families £	2018 Total £	2017 Total £
Staff Costs	410,128	410,128	417,128
Legal and professional	6,407	6,407	6,282
Helpline	3,993	3,993	930
Events and conferences	35,153	35,153	1,014
Office costs	25,267	25,267	34,113
Depreciation	2,852	2,852	-
Bank charges	306	306	96
Governance costs (note 6)	24,969	24,969	27,391
Support costs (note 6)	32,290	32,290	29,304
	541,365	541,365	516,258

SCOTTISH FAMILIES AFFECTED BY ALCOHOL AND DRUGS

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2018

8. Analysis of staff costs and remuneration of key management personnel

	2018	2017
	£	£
Salaries and wages	355,825	365,488
Social security costs	31,064	34,077
Employer contributions to pension schemes	7,785	4,905
Total staff costs and employee benefits	<u>394,674</u>	<u>404,470</u>

No employees had employee benefits in excess of £60,000 (2017: Nil).

	2018	2017
	No.	No.
The average weekly number of persons, by headcount, employed by the charity during the year was:	12	15

	2018	2017
	£	£
Key management personnel remuneration	<u>146,197</u>	<u>146,890</u>

9. Net income/(expenditure) for the year

	2018	2017
	£	£
This is stated after charging:		
Depreciation	2,852	-
Auditor's remuneration:		
Audit fees	<u>4,508</u>	<u>4,000</u>

10. Government Grants

Income from government grants comprises amounts received from the Scottish Government to support families affected by alcohol and drugs. These amounted to £145,366 (2017: £266,194).

SCOTTISH FAMILIES AFFECTED BY ALCOHOL AND DRUGS

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2018

11. Tangible assets

	Fixtures and Fittings £	Computer Equipment £	Total £
Cost or valuation			
At 1 April 2017	3,994	20,915	24,909
Additions	-	8,555	8,555
Disposals	-	-	-
At 31 March 2018	<u>3,994</u>	<u>29,470</u>	<u>33,464</u>
Depreciation			
At 1 April 2017	3,994	20,915	24,909
Charge for the year	-	2,852	2,852
Eliminated on disposals	-	-	-
At 31 March 2018	<u>3,994</u>	<u>23,767</u>	<u>27,761</u>
Net book value			
At 31 March 2018	<u>-</u>	<u>5,703</u>	<u>5,703</u>
At 31 March 2017	<u>-</u>	<u>-</u>	<u>-</u>

12. Debtors

	2018 £	2017 £
Trade debtors	17,165	49,631
Other debtors	3,477	5,348
	<u>20,642</u>	<u>54,979</u>

13. Creditors: amounts falling due within one year

	2018 £	2017 £
Trade creditors	12,012	1,662
Other creditors and accruals	28,489	13,746
Deferred income (Note 14)	3,500	27,786
Taxation and social security costs	9,913	8,003
	<u>53,914</u>	<u>51,197</u>

14. Deferred income

	£
Balance as at 1 April 2017	27,786
Amount released to income earned from charitable activities	(26,786)
Amount deferred in year	2,500
Balance as at 31 March 2018	<u>3,500</u>

Deferred income comprises grant income to fund projects in 18/19.

SCOTTISH FAMILIES AFFECTED BY ALCOHOL AND DRUGS

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2018

15. Analysis of charitable funds

Analysis of Fund movements	2018					2017				
	Balance b/fwd £	Income £	Expenditure £	Transfers £	Fund c/fwd £	Balance b/fwd £	Income £	Expenditure £	Transfers £	Fund c/fwd £
Unrestricted funds										
Redundancy	16,382	-	-	6,751	23,133	14,131	-	-	2,251	16,382
Tangible Fixed Assets	-	-	-	5,703	5,703	-	-	-	-	-
Total designated funds	16,382	-	-	12,454	28,836	14,131	-	-	2,251	16,382
General funds	188,234	211,786	(295,909)	(12,454)	91,657	160,603	295,156	(265,274)	(2,251)	188,234
Total unrestricted funds	204,616	211,786	(295,909)	-	120,493	174,734	295,156	(265,274)	-	204,616
Restricted fund										
Scottish Government Telehealth	13,001	-	-	-	13,001	-	40,000	(26,999)	-	13,001
Scottish Government - Bereavement Services	13,265	43,000	(28,206)	-	28,059	-	43,000	(29,735)	-	13,265
Scottish Government Marketing Grant	-	5,000	(5,000)	-	-	-	-	-	-	-
Tudor Trust	-	-	-	-	-	-	8,750	(8,750)	-	-
CYPFEIF	-	172,000	(172,000)	-	-	-	172,000	(172,000)	-	-
Nancy Roberts Trust	-	1,000	-	-	1,000	-	-	-	-	-
Swinton Trust	-	1,000	-	-	1,000	-	-	-	-	-
Robertson Trust	6,500	20,000	(26,500)	-	-	-	20,000	(13,500)	-	6,500
Martin Connell Trust	-	1,000	(1,000)	-	-	-	-	-	-	-
James Woods	-	1,000	(1,000)	-	-	-	-	-	-	-
Harold Merton Adams	-	500	(500)	-	-	-	-	-	-	-
JTH Charitable Trust	-	250	(250)	-	-	-	-	-	-	-
Anton Jurgens	-	5,000	(5,000)	-	-	-	-	-	-	-
Merchant's House Trust	5,000	-	(5,000)	-	-	-	5,000	-	-	5,000
Margaret Murdoch Trust	1,000	-	(1,000)	-	-	-	1,000	-	-	1,000
Total restricted funds	38,766	249,750	(245,456)	-	43,060	-	289,750	(250,984)	-	38,766
TOTAL FUNDS	243,382	461,536	(541,365)	-	163,553	174,734	584,906	(516,258)	-	243,382

a) The unrestricted funds are available to be spent for any of the purposes of the charity.

The Trustees have created the following designated funds:

Redundancy fund – represents the potential eventual costs of redundancy of all current staff at 31 March 2019.

Tangible fixed assets - represents the net book value of the charity's tangible assets.

SCOTTISH FAMILIES AFFECTED BY ALCOHOL AND DRUGS

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2018

15. Analysis of charitable funds (continued)

b) Restricted funds comprises of the following:

Funder	Restricted to:
Scottish Govt – previous Drug Policy Unit	Telehealth
Scottish Government – Section 10	Bereavement
Scottish Government – Section 16b	Marketing Grant
Tudor Trust	
CYPFEIF (Corra Foundation)	Helpline; Training; Policy & Communications; Working with Communities
Nancy Roberts Trust	Bereavement
Swinton Trust	Bereavement
Robertson Trust	Telehealth
Martin Connell Trust	Telehealth
James Woods	Telehealth
Harold Merton Adams	Telehealth
JTH Charitable Trust	Telehealth
Anton Jurgens	Telehealth
Merchant's House Trust	Telehealth
Margaret Murdoch Trust	Telehealth

16. Net assets over funds

	Unrestricted Funds	Restricted Funds	Total 2018	Unrestricted Funds	Restricted Funds	Total 2017
	£	£	£	£	£	£
Fixed Assets	5,703	-	5,703	-	-	-
Trade debtors	17,165	-	17,165	49,631	-	49,631
Other debtors	3,477	-	3,477	2,541	2,807	5,348
Cash	148,062	43,060	191,122	197,046	42,554	239,600
Trade creditors	(12,012)	-	(12,012)	(868)	(794)	(1,662)
Other creditors	(41,902)	-	(41,902)	(43,734)	(5,801)	(49,535)
	120,493	43,060	163,553	204,616	38,766	243,382

17. Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2018	2017
	£	£
Net income/(expenditure) for the year (as per the Statement of Financial Activities)	(79,829)	68,648
Adjustments for:		
Depreciation Charge	2,852	-
Decrease/(Increase) in debtors	34,337	(45,427)
Increase/(Decrease) in creditors	2,717	(106,942)
Net cash provided by operating activities	(39,923)	(83,721)

SCOTTISH FAMILIES AFFECTED BY ALCOHOL AND DRUGS

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2018

18. Analysis of cash and cash equivalents

	2018 £	2017 £
Cash in hand	191,122	239,600
Total cash and cash equivalents	<u>191,122</u>	<u>239,600</u>

19. Operating lease commitments

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

	2018 Equipment £	2018 Land and Buildings £	2017 Equipment £	2017 Land and Buildings £
Less than 1 year	2,112	-	3,228	14,400
Between 2 and 5 years	2,548	-	3,759	-
	<u>4,660</u>	<u>-</u>	<u>6,987</u>	<u>14,400</u>

20. Contingent Liability

During the year the Charity moved premises. Having vacated the old offices, the Charity received a demand for £30,132 in respect of dilapidations. The Charity disputes this and has responded robustly to the landlord. In the opinion of the Trustees the probability of a material liability is remote and accordingly no provision has been included in the accounts.