

**CHARITY NO: SC034737**

**COMPANY NO: SC345289**

**SCOTTISH FAMILIES AFFECTED BY ALCOHOL AND DRUGS  
REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

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**REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021**

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## SCOTTISH FAMILIES AFFECTED BY ALCOHOL AND DRUGS

### REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

#### REFERENCE AND ADMINISTRATIVE INFORMATION

**Trustees**

Brenda Bellando (*resigned 14.11.20*)  
Lisa Bennett  
Michael Byrne  
Craig Chatwin, Treasurer (*from 14.11.20*)  
Heather Darling, Treasurer (*resigned 14.11.20*)  
George Haggarty  
Lorraine Halliday  
Colin Hutcheon, Chair  
James McLellan  
Frank Robertson  
Kira Watson

**Senior Management Team**

Justina Murray, Chief Executive Officer  
Scott Clements, Head of Programmes

**Principal Office**

Edward House  
199 Sauchiehall Street  
Glasgow  
G2 3EX

**Charity Number**

SC034737

**Company Number**

SC345289

**Bankers**

Bank of Scotland  
PO Box 1000  
BX2 1LB

**Auditors**

Wylie & Bisset (Audit) Limited  
Chartered Accountants  
168 Bath Street  
Glasgow  
G2 4TP

**Solicitors**

Morton Fraser LLP  
145 St Vincent Street  
Glasgow  
G2 5J

## SCOTTISH FAMILIES AFFECTED BY ALCOHOL AND DRUGS

### Report of the Trustees for the year ended 31 March 2021

The trustees present their report together with the audited financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions 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.

### The Impact of COVID-19

Our 2019-20 Annual Report included a comprehensive overview of our immediate response to the COVID pandemic as at Summer 2020. This included our immediate contingency planning, emergency support for families, and some emerging trends. At that point, we anticipated a return to our national office (which had closed in March 2020) from August 2020, alongside a return to face to face working with families in line with national guidance and the re-opening of community venues.

Of course what happened next was quite different, amounting to almost a year and a half of successive lockdowns and significant restrictions, and it has continued to be an incredibly challenging period for families affected by substance use, and for our staff who support them.

In December 2020 we published our COVID Insights Report, 'Lockdown and Beyond'. In our introduction to the Report, we shone a light on what 'Stay at home' has really meant for families over this period:

*"We are told to 'Stay Home – Save Lives', as if 'Home' is a place of safety and security, where harm and risk to yourself and others is reduced. Yet this is not the situation for families harmed by alcohol and drug use. Home can be a place of heightened harm and risk, and indeed during the COVID pandemic this situation has worsened considerably.*

*Substance use has increased, and some in long term recovery have relapsed. There are many reasons for this, including increased stress and anxiety, changing work and leisure patterns, and a reduction in available support – including formal services and informal social connections.*

*Compounding this situation, substance use which was hidden or less harmful to families has become more visible and present within the home. Alcohol and drug consumption may previously have taken place outside the home, whilst other family members were outside the home, or at lower levels so easier to conceal and less damaging to others. This has all changed with everyone being at home together for extended periods." ('Lockdown and Beyond', p2)*

Our Covid report included 'Dear Scottish Families' letters from family members and staff, sharing their experiences of the pandemic; our COVID Insights including a huge increase in demand for our Helpline (more on this below); information on the impact of 'Stay at Home' for families, as noted by staff and family members themselves; the various ways we reached out to families including through digital support, virtual family support, and advice and information; and an overview of Scottish Families COVID response for families including a creative and engaging online wellbeing programme, provision of family meals, 'Stay in the Hoose' wellbeing packs

## **SCOTTISH FAMILIES AFFECTED BY ALCOHOL AND DRUGS**

### **Report of the Trustees for the year ended 31 March 2021**

(created by our Routes young persons' team and adopted for adult family members too), counselling support, and the launch of Scotland's first national Click and Deliver take home naloxone programme.

The full 'Lockdown and Beyond' report is available at: <https://www.sfad.org.uk/our-new-report-lockdown-and-beyond>.

We published this COVID Insights report as a legacy document at the end of 2020, of course not anticipating that again we would enter into an even more severe national lockdown at the turn of the year.

Trends we were noting in the early stages of the pandemic have continued throughout, such as the significant increase in demand for our Helpline. For the 2020-21 period as a whole we experienced a 66% increase in Helpline contacts, however this peaked as high as a 140% increase in March 2020. We have seen further peaks in demand since then, similar to the waves of COVID infection rates. A sustained trend has been the move away from voice-based contacts to non-voice methods (such as web chat, email, text and online referrals). At June 2021 only 16% of Helpline contacts were by phone, with non-voice options offering more privacy to those contacting from home where others are present.

We have also seen a sustained pattern of contact from individuals who are concerned about their own substance use, rather than concerns about a loved one. Typically they are unable to contact their alcohol and drug service (if they already have one) or are unable to find out any information locally about where to access support for the first time. In our COVID Insights Report, we noted a 34% increase in contact from families, but a 244% increase in demand from individuals concerned about their own substance use. Trying to connect individuals to the treatment and support they so desperately need has been a very frustrating experience for us as well (as we have faced many of the same barriers trying to reach services), and it has taken considerable patience, creativity and tenacity by the Helpline team to ensure we deliver a 'no wrong door' approach.

A very positive COVID trend has been the incredible support we have had from our funders and fundraisers. We have been overwhelmed with funders' flexibility and generosity, and the fantastic efforts of our fundraisers – many of whom converted participation in large scale fundraising events into inspiring individual challenges in their back garden or local neighbourhoods. We would like to note our heartfelt thanks to all of them.

In terms of grant funding, we were awarded approximately £100,000 of additional COVID emergency response monies from a wide range of funders over the pandemic. This has not only helped families coping with the most challenging of circumstances, but has also given Scottish Families staff significant additional resources and options for supporting families during this period.

Throughout this period, everyone has required to dig deep – both professionally and personally. As noted in our last Report, we remain indebted to our incredible staff team who have continued to bring everything and more to their work, alongside juggling home schooling, child care, caring for other family members, community response efforts and dealing with all the same worries and concerns as everyone else.

At time of writing, in August 2021, the direction of travel looks positive, with test days planned for a phased return to part-time office working alongside ongoing home working, and the opportunity for increased face to face work with families, also alongside an ongoing virtual support offer.

## **SCOTTISH FAMILIES AFFECTED BY ALCOHOL AND DRUGS**

### **Report of the Trustees for the year ended 31 March 2021**

#### **Trustees of the charity**

Scottish Families is administered by a Board of Trustees. The Board of Trustees met five times during the twelve-month period April 2020 to March 2021, including our AGM in November 2020. All Board meetings and the AGM event in 2020-21 were virtual meetings.

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, unless otherwise stated, were as follows:

Lisa Bennett  
Michael Byrne  
Craig Chatwin (Treasurer)      Treasurer from 14.11.20  
George Haggarty  
Lorraine Halliday  
Colin Hutcheon (Chair)  
James McLellan  
Frank Robertson  
Kira Watson

Brenda Bellando                      Resigned 14.11.20  
Heather Darling (Treasurer)      Resigned 14.11.20

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.

The Board is supported by a Business Committee which is remitted by the Board to focus on finance, HR, legal and risk matters. The Committee carries out detailed scrutiny of financial reports (including management accounts and budget reports), the organisational risk register, and other proposals and reports within its remit. It may make recommendations to the Board but does not have decision-making powers in its own right. The Business Committee met five times during the year, in the two weeks preceding each Board meeting.

#### **Governing document**

The charity is a company limited by guarantee, incorporated on 3 July 2008. The original company Memorandum and Articles of Association were formally adopted in July 2008. These were replaced by a refreshed and updated Memorandum and Articles of Association in 2018, with the new document approved and adopted at our Annual General Meeting on 10 November 2018. This single new document also replaces the charity's original Constitution.

<https://www.sfad.org.uk/content/uploads/2019/08/Memorandum-Articles-of-Association.pdf>

#### **Structure, governance & management**

The company's Memorandum and Articles of Association provide for a maximum of twelve Directors, including any Co-opted Directors. These Directors also operate as the charity's Trustees. They 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.

There are currently nine trustees on the Board and no active vacancies.



## **SCOTTISH FAMILIES AFFECTED BY ALCOHOL AND DRUGS**

### **Report of the Trustees for the year ended 31 March 2021**

time, and at time of writing in July 2021 we have 3 active Helpline volunteers. Our volunteers delivered 582 hours of Helpline support in 2020-21. We recruited our first Helpline Assistant (a former Helpline volunteer) in January 2021 to work alongside our Helpline Development Officer and our volunteers. This post started at 0.5 FTE but we increased it to 1.0 FTE from mid-April 2021 to meet demand. Helpline volunteer recruitment has remained suspended throughout the pandemic due to the current Helpline pressures reducing time available for recruitment, training and supervision. We intend to return to our Helpline volunteer recruitment programme later this year.

### **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.

Scottish Families Affected by Alcohol and Drugs is a national charity which supports anyone in Scotland who is concerned about someone else's alcohol or drug use. We give information and advice to many people and help them with confidence, communication, general wellbeing, and we link them into local support. We also help people recognise and understand the importance of looking after themselves.

### **Strategic Framework**

Our current Strategic Plan 2020-23, 'Change Will Come' (<https://www.sfad.org.uk/change-will-come-our-strategy-2020-2023>) was launched in July 2020.

This replaced our previous 'It's All Relative' plan which ran from 2017-20. We retained our set of five Outcomes which will continue to act as a framework for everything we do:

- Families are **Supported**
- Families are **Included**
- Families are **Recognised**
- Families are **Connected to Communities**
- Families are **a Movement for Change**

'Change Will Come' identifies 12 Key Changes which we want to see over the three years of the Plan. These were identified through our engagement with family members and partner organisations, and focus on the significant improvements and developments we want to focus on during this period. As well as these Key Changes, we continue to develop and improve all of our existing services and activities.

Scottish Families is the Scottish Government's Nationally Commissioned Organisation (NCO) for families affected by substance use, and we continue to play an active role in the development of strategy, policy and practice locally and nationally. This includes the ongoing implementation and monitoring of the family commitments in Scotland's national alcohol and drug strategy, 'Rights, Respect and Recovery' (2018), and working closely with local Alcohol and Drug Partnerships to strengthen family support and family-inclusive practice.

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### Report of the Trustees for the year ended 31 March 2021

#### What We Do

We currently provide a range of services and activities across Scotland from our national office in Glasgow. More information on our work can be found at [www.sfad.org.uk](http://www.sfad.org.uk).

- Our free, confidential **Helpline** – 08080 10 10 11, email [helpline@sfad.org.uk](mailto:helpline@sfad.org.uk), webchat at [www.sfad.org.uk](http://www.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, with a call back service at weekends. Helpline support is available by phone, email, webchat and text messaging. For the year to 31 March 2021, just 20% of our Helpline contacts were by phone, with 80% being non-voice contacts (i.e. online). Our Helpline has experienced a huge and sustained surge in demand since March 2020 (see COVID update section for a full report on this) and we were grateful to secure funding for a Helpline Assistant post to support our existing Helpline staff and volunteer cover from January 2021. <https://www.sfad.org.uk/support-services/helpline>
- Our **One to One Telehealth Service** provides free, one-to-one support over the phone or via video call, delivering a programme of CRAFT sessions over 6-8 weeks. CRAFT (Community Reinforcement and Family Training) is an evidence-based, non-judgemental programme for anyone affected by someone else's substance misuse. It covers issues such as positive communication, boundary setting, self-care and supporting a loved one to seek help. One to one support via Telehealth is available across Scotland. <https://www.sfad.org.uk/support-services/one-to-one-support>
- We expanded our one to one support in December 2020 with the launch of our '**Holding On**' service, funded by the national Drug Deaths Task Force as a test of change, and offering intensive, wraparound support to family members who believe their loved ones are at high risk of drug-related death. We are expanding our Holding On service in July 2021, having secured further Task Force funding for an additional post. <https://www.sfad.org.uk/our-new-holding-on-project-is-open-for-referrals>
- Our **Bereavement Support Service** offers listening support and advice to family members affected by alcohol or drug-related death, along with the opportunity to be referred to a professional counsellor in their own local area. This service is free and generally offers up to six individual counselling sessions. Bereavement Support is available across Scotland. <https://www.sfad.org.uk/support-services/bereavement>
- We are commissioned or have secured joint funding to deliver **Local Family Support Services** in a number of Alcohol and Drug Partnership (ADP) areas. This includes the provision of one-to-one support, family support groups and collaboration with other local services. At time of writing in July 2021 we now have six local Family Support Services in East Dunbartonshire, Forth Valley, Aberdeenshire, South Lanarkshire (launched July 2020 as the 'All in the Family' collaboration with peer-led family support organisation My Support Day), Inverclyde (launched November 2020), and our new Fife service (launching July 2021). We secured additional funding to expand our Forth Valley service with an additional Family Support Assistant post from November 2020, and we have expanded our staffing from 2.0 to 2.5 FTE posts across this team to help meet demand, thanks to additional support from Forth Valley ADP. <https://www.sfad.org.uk/support-services/local-support-services>
- We also work closely with other family support services in other areas, for example signposting or referring people to groups or services in their own local areas using our national online **Service Directory**. We continue to work with Alcohol and Drug Partnerships to ensure

## SCOTTISH FAMILIES AFFECTED BY ALCOHOL AND DRUGS

### Report of the Trustees for the year ended 31 March 2021

that the value and impact of dedicated family support is recognised in all local areas, to encourage greater investment. <https://www.sfad.org.uk/service-directory>

- The increase in online confidence (for staff and family members) has led to the launch of a number of **national online support groups** this year, including a men's group, young persons' group, CRAFT group, and virtual support group (for previous Telehealth clients). A national bereavement support group will be launched later in 2021.
- Our national Young Persons' National Demonstration Project, **Routes**, is now in its third year. Routes supports 12-26 year olds affected by family substance use in East and West Dunbartonshire. This is a co-production initiative, working alongside young people to design, develop and test out a new model of support for this age group. This is a very intensive service with each member of staff supporting around 20-25 young people. We expanded the team in July 2020 with the addition of a Support Assistant post, supported by the National Lottery Young Start fund. <https://www.sfad.org.uk/support-services/routes-young-persons-group>
- With support from the Scottish Drugs Forum (SDF), we launched Scotland's first national **'Click and Deliver' take-home naloxone service** on 18<sup>th</sup> May 2020. Naloxone is a drug that can reverse the effects of opioid drugs like heroin, methadone, opium, codeine, morphine and buprenorphine. It is only effective for opioid overdoses and won't work with any other drug. This provision is targeted on families, however it can be accessed by anyone living in Scotland. This service has only been made possible via a statement on prosecution policy by the Lord Advocate. Previously, only registered drug and alcohol treatment services could supply naloxone, however due to the COVID-19-related restrictions on the availability of these services, the Lord Advocate is currently permitting other services to supply naloxone to save lives without fear of prosecution (as long as a number of requirements are met). We have recently expanded our naloxone offer to include intranasal naloxone (Nyxoid) as well as intramuscular naloxone (Prenoxad), thanks to a test of change grant from the Scottish Government. <https://www.sfad.org.uk/support-services/take-home-naloxone>
- We deliver **Learning 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. All of training moved online in 2020-21 and it remains online at time of writing in July 2021. We are also continuing to work with an external trainer, George Charlton, to deliver an ongoing programme of online Community Reinforcement and Family Training (CRAFT) courses for practitioners and peer family support group leaders. <https://www.sfad.org.uk/professionals/training>  
<https://www.sfad.org.uk/new-monthly-online-craft-practitioner-training>
- 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. We reshaped our communities work in May 2021, and this now sits within our Connecting Families team. <https://www.sfad.org.uk/communities>
- Our **Connecting Families** programme works alongside families to build a families recovery movement (a movement for change). Connecting Families links individual family members, family groups and support services locally, regionally and nationally, focusing on building connections, confidence, skills and capacity. Our Family Recovery College successfully moved online in 2020, and our Leaders Network (which supports family support leaders and aspiring leaders) is now also running online. We have continued to support the national

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### Report of the Trustees for the year ended 31 March 2021

Family Recovery Initiative Fund (FRIF), funded by the Scottish Government and the Corra Foundation. This provides one-off grants of up to £1500 for new, emerging and existing family support groups. Scottish Families provides the first point of contact and development support for applicants, as well as assessment support. Our work this year has included a number of projects to promote equality and diversity, including our own Love Makes You Family campaign (supported by an animation and discussion guide) and our #KinderStrongerBetter collaboration with the Glasgow LGBT+ Substance Use Partnership. We hosted our first online festival for families in July 2020. Connect, Communicate, Learn and Thrive (#CCLT20), offering 11 different family-friendly activities, reaching over 150 participants from 27 of Scotland's 32 local authorities, including 54% who had never previously engaged with us.

<https://www.sfad.org.uk/communities/the-family-recovery-college>

<https://www.sfad.org.uk/communities/fund-for-families>

<https://www.sfad.org.uk/love-makes-you-family>

<https://kinderstrongerbetter.org/>

<https://www.sfad.org.uk/connect-communicate-learn-and-thrive-festival>

- We play an active role in **Policy and Campaigning** work, including shaping and influencing policy and practice through engagement and campaigns. 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 work this year has included a follow up to our Behind the Numbers campaign, where we released catch-up films with family members and a findings report including recommendations for services; our 'Lockdown and Beyond' COVID Insights report on families' experiences of the pandemic; our #EveryDayForFamilies campaign to mark the release of the drug-related death statistics; our colleague John Holleran's 'Constantly just holding it up and together' research report, which explored families' experiences in their own words; and our 'Ask the Family' report and virtual exhibition (a collaboration with Action for Children, Circle and Ask the Family), which highlighted family perspectives on whole family support and family inclusive practice:

<https://www.sfad.org.uk/behind-the-numbers>

<https://www.sfad.org.uk/our-new-report-lockdown-and-beyond>

<https://www.sfad.org.uk/everydayforfamilies>

<https://www.sfad.org.uk/constantly-just-holding-it-up-and-together>

<https://www.sfad.org.uk/ask-the-family-report-launch-and-virtual-exhibition-tour>

- Our **Communications** portfolio includes our website, social media and media relations, as well as regular publications such as our newsletter, e-bulletin, blogs and podcasts. This work helps increase awareness of families' experiences, including supporting families to tell their own stories where appropriate. As well as launching our Alcohol Shorts podcast series during lockdown, we have recently launched a new ongoing podcast series 'Life with Alcohol and Drugs'. In 2020 we ran our 'Rewriting the Media' campaign in partnership with the Scottish Recovery Consortium, which included a set of recommendations for journalists and editors when reporting on addiction and recovery issues. This has developed into a UK-wide collaboration with ADFAM, and this 'Reporting of Substance' project will be published in 2021. We have run a number of webinar events this year, and made recordings available online via our vimeo channel (<https://vimeo.com/user54825140>). This includes our 'Change Will Come' AGM and celebration webinar, 'Family Support is for Men Too' event, 'Ask the Family' launch and virtual exhibition tour, Alcohol Awareness week webinar ('When does alcohol become a problem?') and 'Drug-related death: A family perspective' webinar to mark Overdose Awareness Week. We managed increased print, broadcast and online media engagement in 2020-21, including coverage of our COVID Insights report, naloxone service, and drug-related deaths campaign.

<https://www.sfad.org.uk/communities/alcohol-shorts-podcast>

<https://www.sfad.org.uk/life-with-alcohol-and-drugs-podcast>

<https://www.sfad.org.uk/insert-standard-stigmatising-headline-image-here>

## SCOTTISH FAMILIES AFFECTED BY ALCOHOL AND DRUGS

### Report of the Trustees for the year ended 31 March 2021

- Through **Fundraising** we aim to create a sustainable resource base to support all of our work. We have had tremendous support from our funders, donors and fundraisers this year, in what has been such a challenging year for so many charities. Although we didn't have large scale or public fundraising events during the year, a number of our supporters carried out their own fundraising challenges for us, and funders offered significant flexibility around outcomes and timescales, and many also offered additional COVID funding to support our emergency response. In May 2020 we reviewed our original fundraising targets for 2020-21 in the light of COVID-19 and the impact on current and future fundraising plans. (More on this under the COVID-19 section in this report). We continue to have set targets for each income type across trusts, community, events, individual giving, in memoriam, corporate, strategic investments and legacies. In the year to 31 March 2021, our Fundraising Strategy achieved £404,820 of new income (2019-20: £200,325). This was 181% of our target figure of £224,000. *(Note that this total includes grants received but not yet released into income, but does not include grants awarded but not yet received/ started, and these will be reported in our 2021-22 Accounts).*  
<https://www.sfad.org.uk/get-involved/make-a-donation>  
<https://www.sfad.org.uk/get-involved/do-your-own-fundraising>  
<https://www.sfad.org.uk/get-involved/fundraising>
- We encourage all of those interested in our work to join our mailing list.  
<https://www.sfad.org.uk/publications/newsletter>

### How We Work

How we work is as important as what we do. We use relationship-based practice which places family members at the heart of everything we do. Our relationships with family members are based on trust, respect, compassion and time.

We recognise and build on families' own strengths and expertise. We work with family members to develop knowledge, skills, confidence, self-care and connections.

We use a rights-based framework which recognises that family members have the right to be supported in their own right; included as active partners in prevention, support, treatment and recovery; and involved in the planning and development of policy and practice.

### 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"> <li>➤ This acts as our Annual Report, summarising performance against each of our 5 Outcomes.</li> <li>➤ Includes quantitative and qualitative information.</li> <li>➤ Public document  <a href="https://www.sfad.org.uk/our-impact-report-2020-21">https://www.sfad.org.uk/our-impact-report-2020-21</a> </li> </ul>
Key Performance Indicators (KPIs)	<ul style="list-style-type: none"> <li>➤ Monthly quantitative data sets within each of our 5 Outcomes, including year to date/ previous year trends.</li> <li>➤ All team members contribute data.</li> <li>➤ Reviewed by the Team, Senior Management Team (both monthly) and Board (quarterly).</li> </ul>

## SCOTTISH FAMILIES AFFECTED BY ALCOHOL AND DRUGS

### Report of the Trustees for the year ended 31 March 2021

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

### Our Impact 2020-21

Our Impact Report 2020-21, 'We are still open!', provides an overview of our performance over the past year. The title highlights the way all of our services continued to deliver without any pause at all, including a number of services moving from in-person to virtual support within a day. The Impact Report identifies our Biggest Achievements and key Highlights during the year, and presents statistical and qualitative performance information and feedback from families across all of our areas of work (National and Local Support Services, Learning and Development, Communications, Fundraising, and Communities & Connecting Families).

The report highlights the following Key Performance Indicators for the year:

In 2020-21 we supported **1,927 family members across our Support Services** and reached family members from all 32 council areas of Scotland.

This included:

- **2,359 Helpline contacts** (66% increase, including 1021 family members, 732 individuals concerned about their own use, and 606 professionals/other).
- **110 Bereavement referrals** (similar to previous year), and **466 hours** of bereavement counselling. This included 75 referrals for drug-related bereavement, 27 for alcohol-related bereavement and 8 for both drugs and alcohol-related bereavement.
- **153 One to One Telehealth referrals** (6% reduction on previous year). We found Telehealth clients stayed with us longer due to the lack of onward referral options and community supports – we delivered **790 one to one Telehealth sessions**, including **133 Brief Interventions**.

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### Report of the Trustees for the year ended 31 March 2021

- Our **Holding On service intensively supported 11 family members** who were referred to the service following its launch in December 2020, delivering **66 one to one support sessions** and a weekly support group.
- Our **local family support services** in East Dunbartonshire, Forth Valley, Aberdeenshire, South Lanarkshire (from July 2020), and Inverclyde (from November 2020) received **270 new referrals**, as well as the families who were already supported. To March 2021, their collective **active caseload was 360 family members**, and **1,705 one to one sessions** were delivered, in addition to family support groups.
- Our Routes young person's project had an **active caseload of 62 young people** at March 2021, with **28 new referrals** throughout the year. **1,314 one to one sessions** and **382 hours of group activities** were supported.
- **735** individuals and workforce attended learning and development sessions, all of which were held online in 2020-21.
- **We attracted 2,072 new followers across our social media platforms (Twitter, Facebook and Instagram); we had 71,023 visitors to our website; and 261 new subscribers to our mailing list.**
- We responded to **75 media enquiries** and received **42 media mentions** across print, broadcast and online media.
- We raised £404,435 in overall fundraising income, including £371,946 Trust and Strategic income and £32,876 in Other Income, including Community and Events.
- We engaged with 1,400 individuals across our Communities work. This included 456 people engaging with our Communities programme, and 944 people engaging with our Connecting Families programme.
- **6** awards were made from the Family Recovery Initiative Fund, valued at **£8,985**

In terms of our COVID emergency response:

- Through lockdown we delivered **2,108 #StayInTheHoose wellbeing packs** to young people and adult family members full of goodies and things to do in the house.
- We provided **57 digital devices** benefitting **193** wider family members so that families could access support and stay connected.
- We delivered **291 hours of additional counselling support**, supporting 47 family members to cope with the pressures of lockdown.
- We distributed 348 naloxone kits through our online **Naloxone 'Click and Deliver'** service launched in May 2020 with the support of Scottish Drugs Forum. This included 129 kits for family members, 48 for people at risk of overdose and 158 for service workers.
- We delivered (and continue to deliver) a busy **programme of online wellbeing activities** for family members, including our #VoicesTogether choir, pilates, keep fit, mindfulness, book group, writing group, make-up, university courses, baking, cooking, arts and crafts etc!

Our 2020-21 Impact Report is available at:

<https://www.sfad.org.uk/content/uploads/2021/06/Impact-Report-2020-2021.pdf> (written version)  
<https://vimeo.com/561837808> (animated version)

### 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

## SCOTTISH FAMILIES AFFECTED BY ALCOHOL AND DRUGS

### Report of the Trustees for the year ended 31 March 2021

where required. The risk register was refreshed in Spring 2020 and then completed rewritten in Spring 2021 to focus more strategic risks and facilitate monitoring of progress. The new Register includes Finance, Strategy, Operational and Reputation categories of risk, along with baseline and target indicators. The Business Committee is tasked with carrying out a preliminary review of the Register prior to each Board meeting, where the Register is scrutinised, along with planned actions and progress.

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 ('Change Will Come', 2020-23), supported by 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.

In June 2021 (the most recent Board meeting at time of writing), there were no 'High' risks identified. There were two 'Medium' risks as follows:

Risk	Current Actions	Additional Actions Required
A high proportion of our income is time-limited, restricted grant funding	(1) Rolling three year Fundraising Strategy aims to increase unrestricted funding; (2) Annual target set for Fees and Commissions income; (3) 8% management fee included into all funding proposals and contracts.	Invest in our fundraising capacity (Community Fundraiser post); Set up a Growth Plan working group (Board/ Staff); Develop and implement rolling three-year funding plan for each service/activity; Continue with current and additional planned actions above; track the confirmed % of income from 1 October each year; Ongoing engagement with funders to confirm future funding.
Our longer term strategic aspirations (including visible family support across Scotland and No More Hidden Families) are unlikely to be met within three years at the current pace of development - we are failing to reach most families affected by substance use	(1) Annual Delivery Plan sitting below Strategy; (2) Carrying out scoping studies for local Alcohol and Drug Partnerships to highlight support gaps and how these can be met within the local context; (3) Submitting bids for tendered services; (4) Collaborating with partners to identify and secure funding for local services; (5) Communications and campaigning to raise the profile of our services and family experiences of harm.	5% for families campaign to significantly increase investment in evidence-based, dedicated family support (i.e. 5% of all alcohol and drug spend (local and national) is targeted on support for children, young people and families; Develop national investment and growth plan for family support across Scotland; Carry our annual Ask the Family survey to track change; Board session in June 2021 on long term development plan.

## SCOTTISH FAMILIES AFFECTED BY ALCOHOL AND DRUGS

### Report of the Trustees for the year ended 31 March 2021

#### Financial review

#### Financial performance

In 2020/21, Scottish Families total income, per the attached Statement of Financial Activities (SOFA), increased by £188,592 (2019/20 increase: £221,547).

This continues to show the impact of our Fundraising Strategy 2018-21, with ongoing proactive fundraising across all income types; positive outcomes from a series of funding applications to develop new initiatives and services in line with our Strategic Plan; and further commissioned work from local Alcohol and Drug Partnerships (ADPs) to support the strengthening of community-based family support and family-inclusive practice.

In 2020/21 we reported a £35,709 surplus (2019/20: £14,305).

#### Reserves policy

The charity's Reserves Policy (approved in 2019), defines the appropriate use of Scottish Families' financial Reserves, including Restricted and Unrestricted Reserves, and Designated and General Funds.

The Policy states that Scottish Families aims to hold sufficient financial Reserves to ensure the charity is on a sound financial footing, to ensure steady cash flow in case of delays in funding, to manage the loss of funding, and to respond to unanticipated costs. To this end the Scottish Families Reserves Policy is for the Unrestricted Reserves (General Fund) to amount to at least three months operational running costs for the organisation, but not to exceed six months running costs.

Reserves at the minimum level of three months' running costs includes the following:

- General contingency funds
- Cessation of operations costs, including termination of outstanding leases and contracts, including property lease; closure of website; liquidator/audit costs; and running in time before closure
- Designated redundancy funds.

Reserves at the level of three to six months' running costs includes the following:

- Strategic designated funds, e.g. for specific service developments.

#### 2020/21 Reserves Policy Guidelines:

One Month Running Cost	Three Month Running Cost	Six Month Running Cost
£74,423	£223,270	£446,540

*(Note that the above guideline figures are based on the full expenditure budget figures for 2020/21, minus events/activities costs and external partner payments/ grants).*

The balance for unrestricted general funds at 31 March 2021 is £205,437 of which £45,818 are designated redundancy funds and £1,295 are fixed assets, leaving general unrestricted funds of £158,324.

## SCOTTISH FAMILIES AFFECTED BY ALCOHOL AND DRUGS

### Report of the Trustees for the year ended 31 March 2021

The designated redundancy funds are calculated on the likely costs anticipated should staff be made redundant at 31 March 2021.

The trustees plan to create a further designated fund in 2021/22 for the development and implementation of a Customer Relationship Management (CRM) solution for Scottish Families. £20,000 has been provisionally approved for this fund, with the final amount to be formally confirmed once the exact development and implementation costs are confirmed with the appointed contractor.

### 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 in the longer term beyond 2020/21. 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 awarded for 2020/21, and the services and activities that these supported, were as follows:

Funding Source for activity in 2020/21	Services/ Activities Supported
<b>PRINCIPAL FUNDERS 2020/21</b>	
<b>Scottish Government</b> Core Grant; National Development Project Fund grant; COVID-19 Supporting Families Fund; Whole Family Approach Family Engagement Project commission	Core Costs Bereavement (Bereavement Counsellors) Connecting Families Routes Young Person's Project COVID-19 Response Whole Family Approach project ('Ask the Family')
<b>Corra Foundation</b> Children, Young People, Families, Early Intervention and Adult Learning and Empowering Communities Fund (CYPFEIF)	Helpline Training Communities Policy and Communications
Challenge Funds	Aberdeenshire Family Support Service South Lanarkshire Family Support Service (from July 2020)
Drug Deaths Task Force	Holding On (Families as Lifesavers)
<b>East Dunbartonshire Health and Social Care Partnership/ Alcohol &amp; Drug Partnership</b>	East Dunbartonshire Family Support Service
<b>Forth Valley Health and Social Care Partnership/ Alcohol &amp; Drug Partnership</b>	

**SCOTTISH FAMILIES AFFECTED BY ALCOHOL AND DRUGS****Report of the Trustees for the year ended 31 March 2021**

Main grant	Forth Valley Family Support Service (core)
Additional grant	Family Support Assistant post (expansion)
<b>Inverclyde Health and Social Care Partnership/ Alcohol &amp; Drug Partnership</b>	Inverclyde Family Support Service (from November 2020)

**TRUSTS AND FOUNDATIONS 2020/21**

Morrisons Foundation	Forth Valley Project Balance
Robertson Trust	Bereavement
Schroder Charity Trust	Bereavement
Kintore Charitable Trust	Unrestricted (allocated to Bereavement)
National Lottery Community Fund #CelebrateNationalLottery25 Fund	Bereavement ( <i>initially restricted then funder amended to Unrestricted due to COVID</i> )
JTH Charitable Trust	Telehealth
Dunlossit and Islay Community Trust	Unrestricted (allocated to Telehealth)
Gillespie McAndrew (Anonymous Trust)	Unrestricted (allocated to Telehealth)
Saints and Sinners Club	Unrestricted (allocated to Telehealth)
Spiritualists Union	Unrestricted (allocated to Telehealth)
The Hope Trust	Unrestricted (allocated to Telehealth)
Bank of Scotland Reach Fund	Helpline Assistant
Foundation Scotland Community Response, Recovery, Resilience Fund	Helpline Assistant
Merchant's House Glasgow	Helpline Assistant
Blackrock (Tides Foundation)	Connecting Families (Family Recovery College)
Corra Foundation/ SCVO COVID Wellbeing Fund	Connecting Families (#CCLT20 Festival)
Bowie Charitable Trust	Unrestricted (allocated to Connecting Families)
Corra Foundation: Partnership Drugs Initiative	Routes Young Person's Project
Volant Trust	Routes Young Person's Project
National Lottery Community Fund Young Start	Routes Young Person's Project – Support Assistant (from July 2020)
Christina Mary Hendry Trust ( <i>granted 18/19</i> )	Routes Young Person's Project
Maple Trust ( <i>granted 18/19</i> )	Routes Young Person's Project
East Dunbartonshire Community Grant	Routes Young Person's Project
Radio Clyde Cash for Kids	Routes Young Person's Project (COVID)
Groundwork UK (Tesco Bags of Help)	Routes Young Person's Project (COVID)
Tiny Changes Fund	Routes Young Person's Project (COVID)
Neighbourly Community Fund	Routes Young Person's Project (COVID)
YouthLink Social Isolation and Loneliness Grant	Routes Young Person's Project (COVID)

## SCOTTISH FAMILIES AFFECTED BY ALCOHOL AND DRUGS

### Report of the Trustees for the year ended 31 March 2021

Y-Sort It Helping Hands Grant  
Asda Community Food Grant  
People's Postcode Trust

Routes Young Person's Project (COVID)  
Routes Young Person's Project (COVID)  
Rights, Respect and Recovery

Funding Secured 2020/21 for future activity	Services/ Activities Supported
Miss ME Swinton Paterson's Charitable Trust	Telehealth
W A Cargill Trust	Routes Young Person's Project
Gordon Fraser Charitable Trust	Routes Young Person's Project
W M Mann Foundation	Unrestricted
Meikle Foundation	Unrestricted
James Weir Foundation	Unrestricted
Kintore Charitable Trust	Unrestricted

We also secured general donations through our fundraising work (see below), and Fees and Commissions for training and commissioned work.

### Fundraising

In 2020/21 we secured £32,876 (2019: £25,926) of general donations through our fundraising work. This includes regular and one-off donations, community fundraisers, larger scale events and corporate donations.

We are extremely grateful to all of those who donated to Scottish Families in 2020/21, and to those who helped raise funds for us through events and community fundraising activities.

### Investment policy & performance

At 31 March 2021, Scottish Families had net current assets of £215,658 (2019/20: £178,110), which we intend to use to assist the delivery of our programmes in 2021/22. 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.

### 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;

## **SCOTTISH FAMILIES AFFECTED BY ALCOHOL AND DRUGS**

### **Report of the Trustees for the year ended 31 March 2021**

- 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.

## SCOTTISH FAMILIES AFFECTED BY ALCOHOL AND DRUGS

### Report of the Trustees for the year ended 31 March 2021

#### Chair's Report on behalf of the Trustees: Reflecting on the Year past and Looking to the Future

The past year or so has been extremely challenging for everyone as we tried to deal with the significant impact of the Covid 19 pandemic. Life as we knew it was suspended by the government as they struggled to contain the virus, protect the NHS and save lives. I am proud to report on the amazing way that Scottish Families have risen to the occasion and responded to the challenges they faced with determination, imagination and flexibility.

On behalf of the Trustees I offer our sincere thanks and appreciation to Justina Murray, Chief Executive Officer, and the entire staff team for their extraordinary efforts, during a national lockdown, to help and support families across Scotland when they needed it more than ever. Surprisingly, the staff team has continued to grow (by nearly 100%) and the new recruits have made a positive impact, even though they have not been able to meet their colleagues face-to-face.

The Board members have continued to play an important role, remotely! Two members stepped down, Brenda Bellando and Heather Darling, and I would like to record my thanks to them for the significant contributions they have made to Scottish Families over a number of years. We were delighted that Craig Chatwin was ready to take over the important role of treasurer following Heather's departure.

This has been a year of continued growth for Scottish Families and I am pleased to report on a healthy financial position including a doubling of income from fundraising. I would like to record our thanks and appreciation to our key funders - the Scottish Government and the Corra Foundation plus an ever-widening source of investments and contributions. These are all vital to the on-going work of Scottish Families.

I can't mention all the notable work carried out but I would like to highlight a few including the extraordinary support provided through the **Helpline** (massively increased due to the lockdown); our on-line **Naloxone Click and Deliver** (348 kits delivered in 20/21); delivering 2,108 **StayinTheHoose** well-being packs to young people and adult family members; the launch of our new three-year strategy **Change Will Come**; launch of new support services in **South Lanarkshire** and **Inverclyde** and the launch of our new service **Holding On** (formerly Families As Lifesavers).

We hosted our 'Change Will Come' AGM event online and celebrated our work through Covid-19 in November 2020, hearing directly from our Routes young people and All In The Family team. The event was very well attended and proved to be a successful way of connecting directly with family members across Scotland. Scottish Families are actively engaged with the Scottish Government's Drug Deaths Taskforce and are advocating strongly for the interests of families in a range of new developments including a Stigma Charter and more family-inclusive service delivery. Useful links with other agencies are being formed and strengthened.

We look forward to being able to connect face-to-face again with family members and, despite the undeniable challenges of the past year, we are confident that Scottish families will continue to expand it's reach and develop new initiatives to provide help and support to many more families (in the broad sense) right across Scotland.

Colin Hutcheon, Chair

## SCOTTISH FAMILIES AFFECTED BY ALCOHOL AND DRUGS

### Report of the Trustees for the year ended 31 March 2021

#### 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:

DocuSigned by:  
*Colin Hutcheon*  
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Date: 4 September 2021

Colin Hutcheon (Chair)

## **SCOTTISH FAMILIES AFFECTED BY ALCOHOL AND DRUGS**

### **INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF SCOTTISH FAMILIES AFFECTED BY ALCOHOL AND DRUGS FOR THE YEAR ENDED 31 MARCH 2021**

#### **Opinion**

We have audited the financial statements of Scottish Families Affected by Alcohol and Drugs (the 'charitable company') for the year ended 31st March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and the 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<sup>st</sup> March 2021, 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.

#### **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**

In auditing the financial statements, we have concluded that the trustees' 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 charitable company'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 trustees with respect to going concern are described in the relevant sections of this report.

## **SCOTTISH FAMILIES AFFECTED BY ALCOHOL AND DRUGS**

### **INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF SCOTTISH FAMILIES AFFECTED BY ALCOHOL AND DRUGS FOR THE YEAR ENDED 31 MARCH 2021**

#### **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 contained within the Report of the Trustees. 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 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 the 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 contained 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 requires us to report to you if, in our opinion:

- adequate 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 from the requirement to prepare a strategic report.

## **SCOTTISH FAMILIES AFFECTED BY ALCOHOL AND DRUGS**

### **INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF SCOTTISH FAMILIES AFFECTED BY ALCOHOL AND DRUGS FOR THE YEAR ENDED 31 MARCH 2021**

#### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement set out on pages 19 and 20, 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 regulations made under those Acts.

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 specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

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

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures response to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and assessing the risks or material misstatements in respect of irregularities, including fraud and non-compliance with laws and regulations we considered the following;

- The nature of the charity, the environment in which it operates and the control procedures implemented by management and the trustees; and
- Our enquiries of management and trustees about their identification and assessment of the risks of irregularities.

## **SCOTTISH FAMILIES AFFECTED BY ALCOHOL AND DRUGS**

### **INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF SCOTTISH FAMILIES AFFECTED BY ALCOHOL AND DRUGS FOR THE YEAR ENDED 31 MARCH 2021**

Based on our understanding of the charity and the sector we identified that the principal risks of non-compliance with laws and regulations related to, but were not limited to;

- Regulations and legislation pertinent to the charity's operations

We considered the extent to which non-compliance might have a material impact on the financial statements. We also considered those laws and regulations which have a direct impact on the preparation of the financial statements, such as the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, and the Charities Accounts (Scotland) Regulations 2006. We evaluated management and trustees' incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of management override of controls), and determined that the principal risks were related to;

- Posting inappropriate journal entries.

#### **Audit response to the risks identified;**

Our procedures to respond to the risks identified included the following;

- Gaining an understanding of the legal and regulatory framework applicable to the charity and the sector in which it operates;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Enquiring of management, trustees and legal advisors concerning actual and potential litigation and claims;
- Reading minutes of meetings of those charged with governance;
- In addressing the risk of fraud as a result of management override of controls, testing the appropriateness of journal entries and other adjustments; evaluating rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members, and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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

<https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>. This description forms part of our auditor's report.

## SCOTTISH FAMILIES AFFECTED BY ALCOHOL AND DRUGS

### INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF SCOTTISH FAMILIES AFFECTED BY ALCOHOL AND DRUGS FOR THE YEAR ENDED 31 MARCH 2021

#### 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.

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.

DocuSigned by:  
  
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*Jenny Simpson (Senior Statutory Auditor)*

*6 September 2021*

*168 Bath Street  
Glasgow  
G2 4TP*

Wylie & Bisset (Audit) Limited is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

**SCOTTISH FAMILIES AFFECTED BY ALCOHOL AND DRUGS**  
**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31 MARCH 2021**  
**(incorporating an income and expenditure account)**

	Note	Unrestricted Funds 2021	Restricted Funds 2021	Total Funds 2021	Unrestricted Funds 2020	Restricted Funds 2020	Total Funds 2020
<b>Income and endowments from:</b>							
Charitable activities	4	149,854	730,434	880,288	96,831	601,815	698,646
Income from donations	5	32,876	-	32,876	25,926	-	25,926
<b>Total Income</b>		<b>182,730</b>	<b>730,434</b>	<b>913,164</b>	<b>122,757</b>	<b>601,815</b>	<b>724,572</b>
<b>Expenditure on:</b>							
Charitable activities	7	166,693	710,762	877,455	119,931	590,336	710,267
<b>Total Expenditure</b>		<b>166,693</b>	<b>710,762</b>	<b>877,455</b>	<b>119,931</b>	<b>590,336</b>	<b>710,267</b>
<b>Net (expenditure) /income Before Transfers</b>		<b>16,037</b>	<b>19,672</b>	<b>35,709</b>	<b>2,826</b>	<b>11,479</b>	<b>14,305</b>
<b>Transfers Between Funds</b>		<b>22,505</b>	<b>(22,505)</b>	<b>-</b>	<b>15,621</b>	<b>(15,621)</b>	<b>-</b>
Net income/(expenditure) for the year		38,542	(2,833)	35,709	18,447	(4,142)	14,305
<b>Funds reconciliation</b>							
Total Funds brought forward	15	166,895	14,349	181,244	148,448	18,491	166,939
<b>Total Funds carried forward</b>	<b>15</b>	<b>205,437</b>	<b>11,516</b>	<b>216,953</b>	<b>166,895</b>	<b>14,349</b>	<b>181,244</b>

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 2021**

	Note	2021 £	2020 £
<b>Fixed Assets:</b>	<b>11</b>		
Computer Equipment		-	489
Fixtures and Fittings		1,295	2,645
		<hr/> 1,295	<hr/> 3,134
<b>Current assets:</b>			
Debtors	<b>12</b>	71,828	22,417
Cash at bank and in hand	<b>18</b>	429,535	313,600
		<hr/> 501,363	<hr/> 336,017
<b>Total current assets</b>			
<b>Liabilities:</b>			
Creditors falling due within one year	<b>13</b>	(285,705)	(157,907)
		<hr/> 215,658	<hr/> 178,110
<b>Net current assets</b>			
		<hr/> 216,953	<hr/> 181,244
<b>Net assets</b>			
<b>The funds of the charity:</b>			
Restricted income funds	<b>15</b>	11,516	14,349
Unrestricted funds	<b>15</b>	205,437	166,895
		<hr/> 216,953	<hr/> 181,244
<b>Total charity funds</b>			

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:  Colin Hutchison  
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Name:  Craig Chatwin  
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Date: 4 September 2021

Registered Company No: SC345289

## SCOTTISH FAMILIES AFFECTED BY ALCOHOL AND DRUGS

### STATEMENT OF CASH FLOWS FOR THE YEAR ENDING 31 MARCH 2021

	Note	Total Funds 2021 £	Prior Year 2020 £
<b>Cash flows from operating activities:</b>			
Net cash provided by operating activities	17	115,935	68,532
<b>Cash flow from investment activities:</b>			
Fixed Asset Additions	11	-	(3,717)
Net cash (used in)/provided by investing activities		-	(3,717)
<b>Change in cash and cash equivalents in the year</b>		115,935	64,815
Cash and cash equivalents brought forward	18	313,600	248,785
<b>Cash and cash equivalents carried forward</b>	18	429,535	313,600

## **SCOTTISH FAMILIES AFFECTED BY ALCOHOL AND DRUGS**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

#### **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), 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 2021

#### 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) Employee Benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

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.

##### (g) 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.

##### (h) 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.

##### (i) 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.

## **SCOTTISH FAMILIES AFFECTED BY ALCOHOL AND DRUGS**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

#### **Accounting Policies (continued)**

##### **(j) 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. A further employee opted out of the scheme. There were outstanding contributions of £4,638 at the year end.

##### **(k) 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.

##### **(l) 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.

##### **(m) Tangible assets**

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

##### **(n) 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

Fixtures and fittings: 25% - 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.

##### **(o) Judgements and key sources of estimation uncertainty**

In the application of the company's accounting policies, the Directors 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, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

**SCOTTISH FAMILIES AFFECTED BY ALCOHOL AND DRUGS****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021****Estimate****Basis of estimation**

Depreciation &amp; amortisation of fixed assets

Fixed assets are depreciated and amortised over the useful live of the asset. The useful lives of fixed assets are based on the knowledge of senior management, with reference to assets expected life cycle.

Allocation of expenditure between activities

Support costs are allocated between charitable activities and governance based on the time spent undertaking charitable activities.

**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 (2020: £nil). Expenses paid to the trustees in the year totalled £67 (2020: £708). These expenses were paid to one (2020: 5) trustees for reimbursement of their expenses. Our Board meetings have been held via Zoom since March 2020, and other events attended by Board members have also been held remotely, resulting in cost savings. The charity has a Trustee Expenses Policy which outlines maximum expenses permitted per trustee per meeting/ event.

During the year one trustee (2020: 1) made donations to the charity totalling £753 (2020: £275).

**4. Income from charitable activities**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Support for families	880,228	698,646
	<u>880,228</u>	<u>698,646</u>

**5. Income from Donations**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Donations	32,876	25,926
	<u>32,876</u>	<u>25,926</u>

**SCOTTISH FAMILIES AFFECTED BY ALCOHOL AND DRUGS****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

This includes individual and corporate donations, events and community fundraising.

**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:

<b>Cost type</b>	<b>2021 Total allocated £</b>	<b>Governance related £</b>	<b>Other support costs £</b>	<b>Basis of apportionment</b>
Staff costs	93,695	16,807	76,888	Staff time
<b>Total</b>	<b>93,695</b>	<b>16,807</b>	<b>76,888</b>	

<b>Cost type</b>	<b>2020 Total allocated £</b>	<b>Governance related £</b>	<b>Other support costs £</b>	<b>Basis of apportionment</b>
Staff costs	92,103	15,383	76,720	Staff time
<b>Total</b>	<b>92,103</b>	<b>15,383</b>	<b>76,720</b>	

<b>Governance costs:</b>	<b>2021 £</b>	<b>2020 £</b>
Board travel, subsistence & accommodation	67	1,277
Auditor's remuneration	4,100	4,020
Support costs (see above)	16,807	15,383
	<b>20,974</b>	<b>20,680</b>

<b>Allocation of governance and other support costs:</b>	<b>Support Costs £</b>	<b>Govern- ance costs £</b>	<b>Total 2021 £</b>	<b>Support Costs £</b>	<b>Govern- ance costs £</b>	<b>Total 2020 £</b>
<b>Support for families</b>	76,888	20,974	97,862	76,720	20,680	97,400
<b>Total allocated</b>	<b>76,888</b>	<b>20,974</b>	<b>97,862</b>	<b>76,720</b>	<b>20,680</b>	<b>97,400</b>

## SCOTTISH FAMILIES AFFECTED BY ALCOHOL AND DRUGS

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

#### 7. Analysis of expenditure on charitable activities

	Support for families £	2021 Total £	Support for families £	2020 Total £
Staff Costs	586,321	586,321	479,945	479,945
Legal and professional	23,150	23,150	4,800	4,800
Helpline	3,124	3,124	3,006	3,006
Events/Addit. COVID Support	100,421	100,421	57,264	57,264
Office costs	64,396	64,396	62,920	62,920
Depreciation	1,839	1,839	4,600	4,600
Bank charges	343	343	332	332
Governance costs (note 6)	20,974	20,974	20,680	20,680
Support costs (note 6)	76,888	76,888	76,720	76,720
	<b>877,455</b>	<b>877,455</b>	710,267	710,267

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

	2021 £	2020 £
Salaries and wages	552,604	446,402
Social security costs	48,622	37,753
Employer contributions to pension schemes	21,734	18,349
Redundancy payment	-	1,991
Total staff costs and employee benefits	<b>622,960</b>	<b>504,495</b>

One employee had employee benefits (salary plus pension contributions) in excess of £60,000 (2020: 1).

	2021 No.	2020 No.
£60,001 - £70,000	1	1

	2021 £	2020 £
The average weekly number of persons, by headcount, employed by the charity during the year was:	19	16

	2021 £	2020 £
Key management personnel remuneration	114,282	112,286

**SCOTTISH FAMILIES AFFECTED BY ALCOHOL AND DRUGS****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021****9. Net income/(expenditure) for the year**

	<b>2021</b>	<b>2020</b>
	£	£
This is stated after charging:		
Depreciation	1,839	4,600
Auditor's remuneration:		
Audit fees	4,100	4,020
	<u>4,100</u>	<u>4,020</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 £277,000 (2020: £247,000).

	<b>2021</b>	<b>2020</b>
	£	£
<b>Government Grants</b>		
Core Grant	160,000	160,000
National Development Project Grant	75,000	75,000
Covid-19 Supporting Families Fund	30,000	-
Whole Family Approach Family Engagement Project	12,000	-
Events Grant	-	12,000
<b>Total</b>	<u><b>277,000</b></u>	<u><b>247,000</b></u>

**11. Tangible assets**

	<b>Fixtures and Fittings</b>	<b>Computer Equipment</b>	<b>Total</b>
	£	£	£
<b>Cost or valuation</b>			
At 1 April 2020	5,402	10,398	15,800
Additions	-	-	-
Disposals	-	-	-
At 31 March 2021	<u>5,402</u>	<u>10,398</u>	<u>15,800</u>
<b>Depreciation</b>			
At 1 April 2020	2,757	9,909	12,666
Charge for the year	1,350	489	1,839
Eliminated on disposals	-	-	-
At 31 March 2021	<u>4,107</u>	<u>10,398</u>	<u>14,505</u>
<b>Net book value</b>			
At 31 March 2021	<u>1,295</u>	<u>-</u>	<u>1,295</u>
At 31 March 2020	<u>2,645</u>	<u>489</u>	<u>3,134</u>

**SCOTTISH FAMILIES AFFECTED BY ALCOHOL AND DRUGS****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021****12. Debtors**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Trade debtors	61,721	20,580
Other debtors	10,107	1,837
	<u>71,828</u>	<u>22,417</u>

**13. Creditors: amounts falling due within one year**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Trade creditors	12,017	13,972
Other creditors and accruals	38,631	29,761
Deferred income (Note 14)	220,127	102,226
Taxation and social security costs	14,930	11,948
	<u>285,705</u>	<u>157,907</u>

**14. Deferred income**

	<b>£</b>
Balance as at 1 April 2020	102,226
Amount released to income earned from charitable activities	(95,626)
Amount deferred in year	<u>213,527</u>
Balance as at 31 March 2021	<u>220,127</u>

Deferred income comprises grant income to fund projects in 2021/22.

## SCOTTISH FAMILIES AFFECTED BY ALCOHOL AND DRUGS

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

## 15. Analysis of charitable funds

Analysis of Fund movements	Balance b/fwd £	Income £	Expenditure £	Transfers £	2021 Fund c/fwd £	Balance b/fwd £	Income £	Expenditure £	Transfers £	2020 Fund c/fwd £
<b>Unrestricted funds</b>										
Redundancy	39,376	-	-	6,442	45,818	29,542	-	-	9,834	39,376
Tangible Fixed Assets	3,134	-	-	(1,839)	1,295	4,017	-	(3,717)	2,834	3,134
<b>Total designated funds</b>	42,510	-	-	4,603	47,113	33,559	-	(3,717)	12,668	42,510
General funds	124,385	182,730	(166,693)	17,902	158,324	114,889	122,757	(116,214)	2,953	124,385
<b>Total unrestricted funds</b>	<b>166,895</b>	<b>182,730</b>	<b>(166,693)</b>	<b>22,505</b>	<b>205,437</b>	<b>148,448</b>	<b>122,757</b>	<b>(119,931)</b>	<b>15,621</b>	<b>166,895</b>
<b>Restricted funds</b>										
<b>Core Grant</b>										
Scottish Government Core Grant	-	151,300	(147,975)	(3,325)	-	-	149,000	(152,468)	3,468	-
Covid-19 Supporting Families Fund	-	30,000	(30,000)	-	-	-	-	-	-	-
<b>CYPFEIF/ Helpline</b>										
CYPFEIF Grant	-	172,000	(169,842)	(2,158)	-	-	172,000	(166,493)	(5,507)	-
Bank of Scotland REACH	-	2,014	(2,014)	-	-	-	-	-	-	-
Foundation Scotland CRRR Fund <sup>1</sup>	-	400	(400)	-	-	-	-	-	-	-
Merchants House Glasgow	-	417	(417)	-	-	-	-	-	-	-
<b>Forth Valley Family Support Service</b>										
Morrison's Foundation – Proj. Balance	-	3,800	(3,800)	-	-	-	-	-	-	-
<b>Corra Challenge Fund</b>										
Aberdeenshire Family Support Service	-	39,080	(36,185)	(2,895)	-	-	32,448	(30,045)	(2,403)	-
S. Lanarkshire Family Support Service	-	49,021	(46,722)	(2,299)	-	-	-	-	-	-
<b>Bereavement Grants</b>										
Scottish Government Core Grant	-	8,700	(17,369)	8,669	-	-	11,000	(10,850)	(150)	-
Kintore Charitable Trust	-	1,000	(1,000)	-	-	-	-	-	-	-

<sup>1</sup> CRRR: Comm. Response, Recovery, Resilience Fund

## SCOTTISH FAMILIES AFFECTED BY ALCOHOL AND DRUGS

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

Analysis of Fund movements	Balance b/fwd £	Income £	Expenditure £	Transfers £	2021 Fund c/fwd £	Balance b/fwd £	Income £	Expenditure £	Transfers £	2020 Fund c/fwd £
Robertson Trust	-	15,000	(15,000)	-	-	-	-	-	-	-
<b>Telehealth Grants/ Holding On</b>										
JTH Charitable Trust	-	500	(500)	-	-	-	-	-	-	-
Spiritualists Union	-	720	(720)	-	-	-	-	-	-	-
Gillespie McAndrew	-	5,000	(3,000)	(2,000)	-	-	-	-	-	-
Dunlossit and Islay Comm Trust	-	5,000	(3,451)	(1,549)	-	-	-	-	-	-
Saints and Sinners Club	-	1,000	(1,000)	-	-	-	-	-	-	-
The Hope Trust	-	3,500	(3,500)	-	-	-	-	-	-	-
Corra Found/ Drug Deaths Task Force	-	26,730	(26,730)	-	-	-	-	-	-	-
<b>Connecting Families Grants</b>										
Scottish Govt: Nat Devel Proj Fund	-	50,000	(41,836)	(8,164)	-	-	50,000	(44,065)	(5,935)	-
Blackrock (Tides Foundation)	-	3,757	(3,757)	-	-	-	-	-	-	-
Bowie Charitable Trust	-	500	(500)	-	-	-	-	-	-	-
SCVO Corra COVID Wellbeing Fund	-	17,345	(17,345)	-	-	-	-	-	-	-
Other Income to support BLF grant	1,200	-	(1,200)	-	-	-	1,200	-	-	1,200
<b>Routes (YP Project) Grants (A-Z)</b>										
Asda Community Food Grant	-	600	(600)	-	-	-	-	-	-	-
National Lottery Fund Young Start	-	21,895	(21,895)	-	-	-	-	-	-	-
Christina Mary Hendry Trust	-	5,000	(5,000)	-	-	-	-	-	-	-
Corra Foundation PDI	-	52,199	(52,199)	-	-	-	51,682	(51,682)	-	-
Corra PDI Covid-19 Additional Grant	-	2,000	(2,000)	-	-	-	-	-	-	-
East Dunbartonshire Comm. Grant	-	408	(408)	-	-	-	-	-	-	-
Groundwork UK (Tesco Bags of Help)	-	500	(500)	-	-	-	-	-	-	-
Maple Trust	-	2,500	(2,500)	-	-	-	-	-	-	-
Neighbourly Community Fund	-	400	(400)	-	-	-	-	-	-	-
Radio Clyde Cash for Kids COVID-19	-	1,750	(1,750)	-	-	-	-	-	-	-
Radio Clyde Cash for Kids Easter	-	669	(669)	-	-	-	-	-	-	-
Radio Clyde Cash for Kids Emergency	-	4,800	(4,800)	-	-	-	-	-	-	-
Radio Clyde Cash for Kids Winter	-	1,200	(1,200)	-	-	-	-	-	-	-

## SCOTTISH FAMILIES AFFECTED BY ALCOHOL AND DRUGS

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

Analysis of Fund movements	Balance b/fwd £	Income £	Expenditure £	Transfers £	2021 Fund c/fwd £	Balance b/fwd £	Income £	Expenditure £	Transfers £	2020 Fund c/fwd £
Radio Clyde Cash for Kids Xmas 2020	-	3,325	(3,325)	-	-	-	-	-	-	-
Scottish Govt: Nat Devel Proj Fund	13,149	25,000	(17,987)	(8,646)	11,516	10,174	25,000	(14,713)	(7,312)	13,149
Tiny Changes Fund	-	2,000	(2,000)	-	-	-	-	-	-	-
Volant Trust	-	10,000	(10,000)	-	-	-	10,000	(10,000)	-	-
Y Sort-It Helping Hands Grant	-	3,004	(3,004)	-	-	-	-	-	-	-
Y Sort-It Helping Hands Grant 2	-	900	(900)	-	-	-	-	-	-	-
Youthlink Social isolation & loneliness	-	2,500	(2,500)	-	-	-	-	-	-	-
<b>Rights, Respect &amp; Recovery Grant</b>										
People's Postcode Trust	-	3,000	(2,862)	(138)	-	-	16,047	(19,469)	3,422	-
<b>Grants relating to 2019/20 only</b>										
Mary Andrew Charit. Trust (Rec Walk)	-	-	-	-	-	-	1,000	(1,000)	-	-
East Dun ADP Relaxation and respite	-	-	-	-	-	-	5,000	(5,000)	-	-
DWF Foundation (Project Balance)	-	-	-	-	-	-	3,800	(3,800)	-	-
Bank of Scotland Mental Health Fund	-	-	-	-	-	-	10,665	(10,665)	-	-
Souter Trust	-	-	-	-	-	-	3,000	(3,000)	-	-
Misses Barrie Charitable Trust	-	-	-	-	-	-	1,000	(1,000)	-	-
Hugh Fraser Foundation	-	-	-	-	-	-	1,000	(1,000)	-	-
Murdoch Forrest Charitable Trust	-	-	-	-	-	-	1,000	(1,000)	-	-
Thistledown Trust (Teleh/Bereave)	-	-	-	-	-	-	2,000	(796)	(1,204)	-
Big Lottery Fund (Awards for All)	-	-	-	-	-	2,558	-	(2,558)	-	-
Alcohol Research UK	-	-	-	-	-	2,982	-	(2,982)	-	-
Barcapel Fund	-	-	-	-	-	-	6,668	(6,668)	-	-
Health and Social Care Alliance	-	-	-	-	-	2,777	21,305	(24,082)	-	-
East Dunbartonshire HSCP	-	-	-	-	-	-	7,500	(7,500)	-	-
West Dunbartonshire HSCP	-	-	-	-	-	-	7,500	(7,500)	-	-
Scottish Government Events Grant	-	-	-	-	-	-	12,000	(12,000)	-	-
<b>Total restricted funds</b>	<b>14,349</b>	<b>730,434</b>	<b>(710,762)</b>	<b>(22,505)</b>	<b>11,516</b>	<b>18,491</b>	<b>601,815</b>	<b>(590,336)</b>	<b>(15,621)</b>	<b>14,349</b>
<b>TOTAL FUNDS</b>	<b>181,244</b>	<b>913,164</b>	<b>(877,455)</b>	<b>-</b>	<b>216,953</b>	<b>166,939</b>	<b>724,572</b>	<b>(710,267)</b>	<b>-</b>	<b>181,244</b>

**SCOTTISH FAMILIES AFFECTED BY ALCOHOL AND DRUGS****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021****15. Analysis of charitable funds (continued)**

- 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 2022.

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

- b) Restricted funds comprise of the following:

<b>Funder</b>	<b>Restricted to:</b>
<i>For activity in 2020/21</i>	
Scottish Government Core Grant	Core Costs
Scottish Government COVID-19 Supporting Families Fund	COVID Response
Corra Foundation: Children, Young People, Families, Early Intervention and Adult Learning and Empowering Communities Fund (CYPFEIF)	Helpline Training Communities Policy and Communications
Corra Foundation: Challenge Fund	Aberdeenshire Family Support Service South Lanarkshire Family Support Service
Corra Foundation: Drug Deaths Task Force	Holding On (Families as Lifesavers)
Morrison's Foundation	Forth Valley – Project Balance
Scottish Government Core Grant Robertson Trust Schroder Charity Trust Kintore Charitable Trust	Bereavement (Bereavement Counsellors) Bereavement Bereavement Unrestricted (allocated to Bereavement)
JTH Charitable Trust Spiritualists Union Gillespie McAndrew (Anonymous Trust) Dunlossit and Islay Community Trust Saints and Sinners Club The Hope Trust	Telehealth Unrestricted (allocated to Telehealth) Unrestricted (allocated to Telehealth) Unrestricted (allocated to Telehealth) Unrestricted (allocated to Telehealth) Unrestricted (allocated to Telehealth)
Bank of Scotland Reach Fund	Helpline Assistant
Foundation Scotland Community Response, Recovery, Resilience Fund Merchant's House Glasgow	Helpline Assistant Helpline Assistant
Scottish Govt National Devel Project Fund Blackrock (Tides Foundation)	Connecting Families Connecting Families (Family Recovery College)

**SCOTTISH FAMILIES AFFECTED BY ALCOHOL AND DRUGS****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

Corra Foundation/ SCVO COVID Wellbeing Fund	Connecting Families (#CCLT20 Festival)
Bowie Charitable Trust	Unrestricted (allocated to Conn. Families)
Scottish Govt National Devel Project Fund	Routes Young Person's Project
Corra Foundation: Partnership Drugs Init.	Routes Young Person's Project
Volant Trust	Routes Young Person's Project
National Lottery Community Fund Young Start	Routes Young Person's Project – Support Assistant (from July 2020)
Christina Mary Hendry Trust ( <i>granted 2018/19</i> )	Routes Young Person's Project
East Dunbartonshire Community Grant	Routes Young Person's Project
Maple Trust ( <i>granted 2018/19</i> )	Routes Young Person's Project
Asda Community Food Grant	Routes Young Person's Project (COVID)
Corra PDI COVID-19 Additional Grant	Routes Young Person's Project (COVID)
Groundwork UK (Tesco Bags of Help)	Routes Young Person's Project (COVID)
Neighbourly Community Fund	Routes Young Person's Project (COVID)
Radio Clyde Cash for Kids (various funds)	Routes Young Person's Project (COVID)
Tiny Changes Fund	Routes Young Person's Project (COVID)
YouthLink Social Isolation and Loneliness Grant	Routes Young Person's Project (COVID)
Y-Sort It Helping Hands Grants	Routes Young Person's Project (COVID)
People's Postcode Trust	Rights, Respect and Recovery

*Grants relating to 2019/20 only*

Mary Andrew Charit. Trust	Recovery Walk
East Dunbartonshire Community Grant	East Dun Relaxation & respite programme
DWF Foundation	Forth Valley - Project Balance
Bank of Scotland Mental Health Fund	Bereavement
Souter Trust	Telehealth
Misses Barrie Charitable Trust	Telehealth
Hugh Fraser Foundation	Telehealth
Murdoch Forrest Charitable Trust	Telehealth
Thistledown Trust	Telehealth/ Bereavement
Big Lottery Fund (Awards for All)	Connecting Families (Let's Get Started events)
Alcohol Research UK	Connecting Families (family peer research)
Barcapel Fund	Connecting Families
Health and Social Care Alliance	Connecting Families (Family Recovery College)
East Dunbartonshire HSCP	Routes Young Person's Project
West Dunbartonshire HSCP	Routes Young Person's Project
Scottish Government Events Grant	Rights, Respect and Recovery

**SCOTTISH FAMILIES AFFECTED BY ALCOHOL AND DRUGS****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021****c) Transfers**

The Transfers figure includes management fees and staffing recharge adjustments.

Management fees are charged where this is permitted within funding conditions and where funds are in surplus at the year end. Staffing recharge adjustments are end of year corrections to the amount of staff activity charged to different income streams. Almost all individual staff member activity is funded via a number of income streams, with a staffing recharge formula used throughout the year to share costs across these.

**16. Net assets over funds**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2021</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Fixed Assets	1,295	-	1,295	3,134	-	3,134
Trade debtors	61,721	-	61,721	20,580	-	20,580
Other debtors	10,107	-	10,107	1,837	-	1,837
Cash	280,850	148,685	429,535	249,445	64,155	313,600
Trade creditors	(3,024)	(8,993)	(12,017)	(13,972)	-	(13,972)
Other creditors	(145,512)	(128,176)	(273,688)	(94,129)	(49,806)	(143,935)
	<u>205,437</u>	<u>11,516</u>	<u>216,953</u>	<u>166,895</u>	<u>14,349</u>	<u>181,244</u>

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

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Net income/(expenditure) for the year (as per the Statement of Financial Activities)	35,709	14,305
Adjustments for:		
Depreciation Charge	1,839	4,600
Decrease/(Increase) in debtors	(49,411)	20,008
Increase/(Decrease) in creditors	127,798	29,619
<b>Net cash provided by operating activities</b>	<u>115,935</u>	<u>68,532</u>

**18. Analysis of cash and cash equivalents**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Cash in hand	429,535	313,600
Total cash and cash equivalents	<u>429,535</u>	<u>313,600</u>

**19. Contingent Liability**

The charity has a contingent liability of up to £30,000 dating back to 2017/18.