

**CHARITY NO: SC034737**

**COMPANY NO: SC345289**

**SCOTTISH FAMILIES AFFECTED BY ALCOHOL AND DRUGS  
REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

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

### **REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023**

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

### **REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023**

#### **REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Trustees</b>	Rachel Bate (formerly Walker, appointed 03.10.22) Lisa Bennett Michael Byrne (resigned 10.09.22) Craig Chatwin, Treasurer (resigned 03.05.23) Kaye Forsyth George Haggarty, Vice Chair Lorraine Halliday Colin Hutcheon, Chair (resigned 31.05.23) James McLellan, Treasurer (from 03.05.23) Guido Noto La Diega (appointed 03.10.22) Frank Robertson Andrina Watson, Chair (from 31.05.23) Kira Watson
<b>Senior Management Team</b>	Justina Murray, Chief Executive Officer Scott Clements, Head of Programmes
<b>Principal Office</b>	Edward House 199 Sauchiehall Street Glasgow G2 3EX
<b>Charity Number</b>	SC034737
<b>Company Number</b>	SC345289
<b>Bankers</b>	Bank of Scotland PO Box 1000 BX2 1LB
<b>Auditors</b>	Wylie & Bisset (Audit) Limited 168 Bath Street Glasgow G2 4TP
<b>Solicitors</b>	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 2023**

The trustees present their report together with the audited financial statements of the charity for the year ended 31 March 2023. 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 effective 1 January 2019.

### **Trustees of the charity**

Scottish Families Affected by Alcohol and Drugs (Scottish Families) is administered by a Board of Trustees. The Board of Trustees met five times in 2022-23, including our AGM in November 2022. For the first time since the COVID-19 pandemic, we returned to in-person Board meetings in 2022-23, with the option to join by Zoom. These blended meetings have worked well, with around half of the Board members attending in person and half virtually. Our AGM also returned to an in-person event this year – the first such since November 2019.

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:

Rachel Bate (formerly Walker, appointed 03.10.22)  
Lisa Bennett  
Michael Byrne (resigned 10.09.22)  
Craig Chatwin, Treasurer (resigned 03.05.23)  
Kaye Forsyth  
George Haggarty, Vice Chair  
Lorraine Halliday  
Colin Hutcheon, Chair (resigned 31.05.23)  
James McLellan, Treasurer (from 03.05.23)  
Guido Noto La Diega (appointed 03.10.22)  
Frank Robertson  
Andrina Watson, Chair (from 31.05.23)  
Kira Watson

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, generally in the two weeks preceding each Board meeting. The Business Committee has continued to meet virtually.

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

### **Report of the Trustees for the year ended 31 March 2023**

#### **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>

#### **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. We marked this history in May 2023 with our 20<sup>th</sup> birthday celebrations, attended by family members, staff, Board members and supporters.

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 that supports anyone affected by someone else's alcohol or drug use in Scotland. We give listening support and information to many people and help them with confidence, communication, and general wellbeing, and we link them into local support. We also help people recognise and understand the importance of looking after themselves. We are recognised as Scotland's leading charity for families affected by alcohol and drugs.

#### **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 ten trustees on the Board. We will shortly be advertising for a further trustee with HR knowledge, skills and experience in advance of the current portfolio holder planning to step down later in the year.

Trustees are generally appointed following an open recruitment process. All prospective trustees are required to complete an application form and shortlisted candidates are interviewed by at least two Board members.

The charity continues to monitor the Board's skills mix to ensure we have a wide range of skills and experience, reflecting our current work and development areas.

A number of Board members have personal lived experience as family members affected by substance use, and we value this greatly.

The Chair and Chief Executive Officer are responsible for the induction of any new trustees, which involves awareness of the trustee's responsibilities, and Scottish Families' history, current and planned work. All new Trustees receive a comprehensive induction pack and programme, including support from another Board member as 'buddy'.

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

### **Report of the Trustees for the year ended 31 March 2023**

Our Scheme of Delegation (approved in 2019, reviewed in 2021), outlines the respective roles and responsibilities of the Board, Chair and CEO. This confirms that the Board has full powers across the organisation, with particular responsibilities including policy, compliance with our governing document, approval of strategic plans and fiscal oversight.

Further financial scrutiny is provided via the Business Committee, whose members include the Treasurer and other trustees with expertise in finance, HR, legal and risk matters. The Committee is chaired on a rotating basis by the Committee members.

The Trustees delegate the day-to-day running of the charity to the Chief Executive Officer who in turn works with managers and other staff across the organisation. The management team for 2022-23, which for statutory purposes are deemed to be the Key Management Personnel, was:

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

Justina Murray joined the charity on 1 June 2017 as Interim CEO and was appointed permanent CEO from 1 August 2017. Scott Clements joined Scottish Families in March 2011.

Sarah Campbell, Fundraising Manager, also attends Senior Management Team meetings.

The remuneration for each post is considered on the basis of the responsibilities of the post, the market rate for similar positions and experience of the post holder.

Remuneration for senior managers is approved by the Board.

### **Staff and Volunteers**

Scottish Families employed an average number of 35 staff during 2022-23 (2021-22: 28). At time of writing (July 2023) we have 42 staff and one vacancy. Fifteen staff joined during 2022-23 with a further 3 staff joining since 1 April 2023. Seven members of staff left for posts elsewhere during 2022-23, one of whom rejoined the organisation in a promoted post within the year.

Our staff expansion during 2022-23 included additional posts for our Routes Young Persons' team; our Family Support Services in Fife, Inverclyde, Forth Valley and Aberdeenshire (the latter from May 2023); and in Business Support, as well as the launch of our new My Family, My Rights; Grow Your Own Routes; and Befriending and Volunteering programmes.

Our Helpline is supported by volunteers and we are extremely grateful for the time and skills they share with Scottish Families. In 2022-23 we had a maximum of 2 Helpline volunteers at any one time, and at time of writing in July 2023 we have 2 active Helpline volunteers. Our volunteers delivered 164 hours of Helpline support in 2022-23.

We have 4 communication volunteers who meet quarterly through our Communications Advisory Group, discussing our communications content, promotional strategies, and sharing their thoughts and opinions on our communications portfolio.

We currently have 9 active media volunteers who are available throughout the year for blogs, podcasts, and interviews with journalists. They support our media profile in raising awareness of our support services to outlets across Scotland.

In 2022, we allocated the role of volunteer development to one of our senior staff members, with the aim of growing our volunteer base. In January 2023 we appointed a Befriending and Volunteering Assistant, supported by the Health and Social Care Alliance Self Management Fund,

## SCOTTISH FAMILIES AFFECTED BY ALCOHOL AND DRUGS

### Report of the Trustees for the year ended 31 March 2023

to develop this programme of work. We have since launched a 'Family Champions' programme, which brings together volunteering opportunities and support across the organisation. <https://www.sfad.org.uk/about-us/volunteering>

### Strategic Framework

Our **Strategic Plan 2020-23, 'Change Will Come'** (<https://www.sfad.org.uk/change-will-come-our-strategy-2020-2023>) was launched in July 2020, with its final year covering the period of these accounts.

The Strategy is based on our set of five Outcomes which 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.

We published three annual Delivery Plans, explaining how we were going to put these into practice, along with annual progress reviews. Year Two and Three actions included those which were carried forward from the previous year, as well as new actions.

Delivery Plans:	Year 1, 2020-21 38 actions planned	Year 2, 2021-22 27 actions planned	Year 3, 2022-23 43 actions planned
Completed (Green)	45%	52%	54%
In Progress (Amber)	21%	18%	16%
Not Yet Started (Red)	34%	26%	30%
No Further Action	0%	4%	0%
<b>TOTAL</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>

Although we didn't deliver all of our planned actions, we did make progress against all 12 of the Key Changes in our strategy. Some actions did not progress as planned due to other competing priorities, limited staff capacity or resources, and unanticipated challenges (such as the long-lasting impact of the COVID-19 pandemic and its ongoing consequences).

We are proud of what we achieved within our resources over the past three years, including the following:

- We reached **10,057** new family members through our local and national support services, as well as those we were already supporting.
- We issued **10,686** naloxone kits to people at risk of overdose, family members, members of the public and professionals.
- We delivered learning and development to **5,305** people in the workforce and elsewhere.

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- We reached **4,901** individuals and community members through our Connecting Families programme.
- We awarded **23** small grants through our Family Recovery Initiative Fund, amounting to **£57,945**.
- We delivered **7,036** one-to-one and group sessions, activities and events through our Routes Young Persons' project
- We recruited **1,083** new subscribers to our mailing list.
- We responded to **269** media enquiries and spotted **145** media mentions.
- We raised **£1,276,280** in income through our fundraising team.
- We grew from a team of **16** staff in April 2020 to **39** staff in March 2023.

Amongst our 'Change Will Come' strategy delivery highlights from 2020-23 are the following:

<p>Our <a href="#">COVID response</a> was rapid and effective, with all services moving online in a day in March 2020, and creative and assertive efforts to ensure family members were supported and connected. Through lockdown we delivered 2,108 #StayInTheHoose wellbeing packs to young people and adult family members! We returned to face to face working as soon as it was possible, but we continue to deliver many services virtually to help us reach more families.</p>	<p>We launched Scotland's first national <a href="#">Click and Deliver naloxone service</a> in May 2020 with the support of the Scottish Drugs Forum. Naloxone can temporarily reverse the effects of opioid overdose (e.g. heroin, methadone), giving time for medical help to arrive. We offer the option of injectable or intranasal naloxone to people who may witness or be at risk of an overdose. We are the official naloxone provider for the national 'How to Save a Life' campaign.</p>	<p>We developed a national <a href="#">My Family, My Rights</a> programme, recognising that families need support to understand and access their own rights as family members and carers, as well as the rights of their loved ones. My Family, My Rights includes an advocacy skills course to build family members' knowledge, skills and confidence; and a national advocacy service which supports family members with self-advocacy.</p>
<p>We published our <a href="#">Reporting of Substance</a> UK media guidelines in partnership with Adfam, to support journalists and editors to report on alcohol and drugs with dignity and respect. This includes recommendations on imagery, language, use of case studies, support information, and education and stigma.</p>	<p>We got creative with lots of new ways to share family stories, including our <a href="#">Bound Together</a> author events, <a href="#">Life with Alcohol and Drugs</a> podcasts, <a href="#">Hour by Hour storytelling</a> project, 'I am not alone' Routes documentary (coproduced by the young people with Braw Talent)</p>	<p>We won SCVO Charity Awards including <a href="#">Pioneering Project</a> (2021) for our Click and Deliver Naloxone service and <a href="#">Employee of the Year</a> (2022) for Claire Wadsworth, Routes. We were also shortlisted as <a href="#">Charity of the Year</a> (2022).</p> <p>We won a UK-wide <a href="#">GSK Impact Award</a> in partnership with the Kings Fund (2022), which recognises excellence in health and social care.</p>



## SCOTTISH FAMILIES AFFECTED BY ALCOHOL AND DRUGS

### Report of the Trustees for the year ended 31 March 2023

<p>We published a number of new research projects to raise awareness of families' views, issues and experiences. These included our deep dive into family support in Scotland, '<a href="#">There's only so much one person can do</a>'; our <a href="#">Ask the Family Report</a> and online virtual exhibition; and our Alcohol Action Group's report on <a href="#">Alcohol Everywhere</a>.</p> <p>We also delivered local scoping reports for Alcohol and Drug Partnerships and others, to identify and respond to gaps in provision for families, and to advise on Whole Family approaches in local communities. ...</p>	<p>We finally launched our long-awaited <a href="#">Befriending and Volunteering programme</a>, thanks to funding from the Health and Social Care Alliance. This was a commitment in our last two strategic plans, but we are delighted to finally start this! More to follow on this in 2023.</p>	<p>We supported the work of the Drug Deaths Taskforce (DDTF) through the active involvement of our Family Reference Group. The Group published its own companion report called '<a href="#">What About Families?!</a>' alongside the main Taskforce report. We contributed to the DDTF's learning through our Holding On test of change. <a href="#">Holding On</a> is now one of our core services, providing intensive support to families at high risk of drug and alcohol-related harm and death.</p>
<p>We toured '<a href="#">This Fierce Love</a>' around Scotland, in partnership with Breeze Productions. This family member's story seeks to raise awareness of family experiences of alcohol and drug harm, with each event including facilitated conversations exploring themes such as stigma, hidden families, involving family members in their loved one's treatment and care, and hope for the future. Family members, professionals and others have attended these events, with incredible feedback about the power of the story.</p>	<p>We have significantly extended our reach and our offer to families, with new <a href="#">local family support services</a> launching in South Lanarkshire (2020-22), Inverclyde and Fife, and our new national. Our South Lanarkshire service was a two-year collaboration with local peer-led family support organisation, My Support Day, who now run this service independently. We have introduced lots of new ways for families to connect with us, including our national online <a href="#">Book Group</a>, <a href="#">Men's Group</a> and <a href="#">Bereavement Group</a>, as well as lots of options for support within our local services.</p>	<p>We secured £3.87million from the Scottish Government's Whole Family Wellbeing Fund, to roll out our Routes young person's model across Scotland. This funding supports our new national Routes development team, along with funding, training and practical support for six third sector delivery partners to implement our Routes model within their own areas. <a href="#">Grow Your Own Routes</a> will formally launch in summer 2023. Our own Routes service in East and West Dunbartonshire is now one of our core services, following its <a href="#">three year demonstration project</a> period.</p>
<p>We worked with Families Campaign for Change, My Support Day, the National Family Carer Alliance, and the Scottish Government to deliver a two-day '<a href="#">Families on the Frontline</a>' conference in March 2023. On Day One, this brought together 100 family members from across Scotland (from Shetland to the Borders) for a day of learning and connection focusing on advocacy, rights, empowerment and self-care. On Day Two, 100 professionals delivering, planning and commissioning alcohol and drug services joined them, for a masterclass event to share positive and practical ways to support and include families.</p>		

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### Report of the Trustees for the year ended 31 March 2023

In August 2023 we will launch ‘**The Cost of Loving**’, **Our Strategy for 2023-26**. We know that the cost of living crisis is quite rightly attracting significant media, political and practical attention. However for families, this is only one of the many plates they have to keep spinning. Our families face an everyday and ongoing crisis, which will outlive the timescale of the current financial situation. This is the Cost of Loving, a relentless and exhausting tally of financial, practical, relationship and emotional costs. The cost of loving includes monetary and non-monetary costs.

The new Strategy introduces slightly amended Outcomes which are plainer English. These will continue to act as the framework for everything we do:

- ❖ Families are Supported
- ❖ Families are Included
- ❖ Families are Heard
- ❖ Families are Connected
- ❖ Families Create Change.

In the new strategy, we identify 8 ‘Big Questions’ around the Cost of Loving which we want to answer, to understand, highlight, and reduce these costs for families harmed by alcohol and drug use. Our Big Questions include complex, uncomfortable and unrecognised issues, such as family members’ *own* serious mental health problems; what life is like for families whose loved ones are in recovery; and the stark implementation gap between what we say we will do in Scotland in policy and strategy, and what actually happens in practice.

Our Strategy highlights the big changes and improvements we want to see over the next three years. We will also continue to develop and deliver our core services and programmes.

We use a **strategic development framework** to guide decisions about new opportunities, focusing on developments which will help us SUSTAIN and STRENGTHEN what we already have, or TEST and INFLUENCE new models of practice.

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 the National Drugs Mission (2021). We are a member of the National Drugs Mission Oversight Group, attended by the Minister for Drugs and Alcohol Policy. We work closely with local Alcohol and Drug Partnerships and other organisations to strengthen family support and family-inclusive practice. We were heavily involved in the development of the national Whole Family Approach/ Family Inclusive Practice framework for alcohol and drugs launched by the then Minister for Drugs Policy, Angela Constance, in December 2021, and are now part of the national implementation arrangements.

### What We Do

We continue to provide a range of services and activities across Scotland from our national office in Glasgow. More information on our work can be found at <https://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. Around three-quarters (72% at May 2023) of Helpline

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contacts are 'non-voice', via webchat, email and text, with the remainder via phone or our website referral portal. <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>
- Our **Holding On** service was originally established in November 2020 as a test of change through the Drug Deaths Taskforce. Whilst this funding ended in November 2022, we have now mainstreamed the service, and expanded it to include alcohol. Holding On offers an intensive, wraparound virtual support to family members whose loved ones are at high risk of drug-related or alcohol-related harm and death. We have learned a huge amount through this work about how best to support families living with extreme stress, risk and chaos. <https://www.sfad.org.uk/support-services/one-to-one-support>
- In April 2022 we launched a new **My Family, My Rights** programme, funded by STV Appeal, which includes a family advocacy skills course (co-designed with family course advisers) and a national, virtual self-advocacy support service. At time of writing the course has run twice, and the service has begun to support family members from across Scotland. The aim of My Family, My Rights is to empower family members with knowledge, skills, confidence and connections around their rights as family members and carers, as well as the rights of their loved ones to access care, support and treatment. <https://www.sfad.org.uk/my-family-my-rights-skills-sessions>
- 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. We also launched a National Bereavement Group this year. <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 2023 we have five local Family Support Services in East Dunbartonshire, Forth Valley, Aberdeenshire, Fife and Inverclyde. Our South Lanarkshire 'All in the Family' support collaboration with peer-led family support organisation My Support Day ended in June 2022 after its two year funded period. My Support Day continues to deliver family support in South Lanarkshire, having grown from a peer-led group to a registered charity with a staff team and range of funding. Our local family support services have developed a creative and varied programme of activities and events, alongside more traditional forms of family support. This helps us attract new families and connect families together in an engaging environment. <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 have formal referral pathways with ten other family support services delivered in different areas of Scotland. We continue to work with Alcohol and Drug

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Partnerships to ensure 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>

- Following the growth of our online family support offer during the pandemic, we have continued to offer blended delivery across many of our services, included a number of national online family support groups. These now include dedicated groups for Bereavement, Telehealth/Holding On, Family Support is for Men Too, and our Book Group.
- Our Young Persons' project, **Routes**, completed its third and final year as a national demonstration project in March 2022, and we subsequently mainstreamed this as part of our core provision. Routes supports 12-26 year olds affected by family substance use in East and West Dunbartonshire through one to one support, groups and activities. This was initially developed as a co-production initiative, working alongside young people to design, develop and test out a new model of support for this age group, and co-production remains embedded within the model. This is a very intensive service with each member of staff supporting around 20-25 young people. We were able to expand the service to five workers from June 2022 to allow us to reach more young people. <https://www.sfad.org.uk/support-services/local-support-services/routes-young-persons-group>
- This year we secured a significant investment from the Scottish Government's Whole Family Wellbeing Fund to develop and deliver a three -year national **Grow Your Own Routes programme**, in partnership with six other charities. The funding supports a national development team within Scottish Families; paid hours for young people to support and advise on the programme; and funding for our six partners to establish their own local Routes programmes for three years. <https://www.sfad.org.uk/our-routes-family-is-growing-charities-agree-new-partnership-to-grow-support-for-young-people-affected-by-alcohol-and-drugs>
- Our award-winning national **Click and Deliver naloxone service** was initially launched in May 2020 due to a change in the Lord Advocate's prosecution policy during the early pandemic. Orders are received via our website or Helpline and are posted out in discreet plain packaging to people's home addresses. Naloxone is a life-saving intervention which can be used in the event of an opioid overdose. We are the official naloxone provider for the national Stop The Deaths 'How to save a life' mass media campaign <https://www.stophedeaths.com>. The positive impact of our involvement was formally recognised by the [independent evaluation](#) of this campaign by Glasgow Caledonian University and others in 2022. From launch in May 2020 to 31 March 2023 we have issued 10,686 naloxone kits. These were issued to family/friends, professionals (e.g. taxi drivers, security guards, housing officers), members of the public, and individuals at risk of overdose. Our service has been widely praised for its innovation, speed and effectiveness, and we are one of the few services which offers a choice of intranasal naloxone (Nyxoid) as well as intramuscular naloxone (Prenoxad). We are grateful to the Scottish Government for their ongoing financial support for this service. <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. Our core training offer includes Bereavement, Family Inclusive Practice, Facilitating a Support Group, and Introduction to Supporting Families. Our training moved to blended delivery (in person and online) in 2022-23. We have continued to work with an external trainer, George Charlton, to deliver the national programme of online Community Reinforcement and Family Training (CRAFT) courses for practitioners and peer family support group leaders, and the national CRAFT Community of Practice. This

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is open to anyone who has completed the CRAFT training, and allows practitioners and family members who are delivering support to stay connected and share their practice experience.

<https://www.sfad.org.uk/learning-hub>

- 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. To date our Family Recovery College has run six times since the original pilot, and we have delivered the College in person, online and blended delivery. Our Leaders Network supports family support leaders and aspiring leaders continues online to ensure a national reach. We have continued to support the national Family Recovery Initiative Fund (FRIF), funded by the Scottish Government and the Corra Foundation. In September 2022 we took on the full running of this fund from the Corra Foundation. This now provides one-off grants of now up to £5000 for new, emerging and existing family support groups. Grants are awarded following assessment by a panel of family members supported by staff. Our 'This Fierce Love family story, in partnership with Breeze Productions toured throughout 2022-23 and we will run a further tour from early 2024. Our Bound Together series of author events focuses on books exploring substance use and families. The team also delivered Stigma and Kindness workshops across Scotland, including to GP practices.

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

- 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 included support to the family member representative on the national Drug Deaths Task Force (until this ended in July 2022), via our Family Reference Group, including the publication of the Group's final report, 'What about families?!' which was published as a companion report to the main Taskforce report. We continue to engage with family members to submit national consultation responses, with 2022-23 responses including the national Suicide Prevention Strategy, Drug Death Prevention Bill, Mental Health Strategy, and Alcohol Advertising and Marketing. We published a number of **Research and Evaluation** reports in 2022-23, including 'There's only so much one person can do' – a deep dive of family support available in Scotland, and 'If it wasn't for Routes', reflections on our three year national demonstration project. We facilitate a national Alcohol Action Group of family members and others with lived experience of alcohol harm, to carry out research and other projects. Their 'Alcohol Everywhere' research report was published in September 2022.

<https://www.sfad.org.uk/resources/policy-responses>

<https://www.sfad.org.uk/communities/the-alcohol-action-group>

<https://www.sfad.org.uk/scottish-families-reports>

- 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. Our podcast series, 'Life with Alcohol and Drugs' has continued this year, offering a chance to take more of an in-depth look at different issues of interest to families (such as mindfulness, fundraising or alcohol marketing) and some of our services. We continue to identify opportunities for family voices and stories to be shared directly, including through blogs, book reviews, articles, events and podcasts. We have a busy and lively social media presence across a range of platforms, and also carry out focused press and broadcast media activity to mark national developments such as the release of the alcohol and drug death statistics. All of our media work seeks to ensure that family voices and experiences are seen and heard.

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

## SCOTTISH FAMILIES AFFECTED BY ALCOHOL AND DRUGS

### Report of the Trustees for the year ended 31 March 2023

<https://www.sfad.org.uk/about-us/news>

- Through **Fundraising** we aim to create a sustainable resource base to support all of our work. We continue to have tremendous support from our funders, donors and fundraisers, and are so grateful for everything this enables us to do to support families. We continue to expand our own fundraising events programme, introducing an afternoon tea, Lights of Hope Christmas event, and comedy nights in 2022-23. We have a growing band of fundraisers who host events or participate in events to raise funds for Scottish Families. We continue to have set targets for each income type across trusts, community, events, individual giving, in memoriam, corporate, strategic investments and legacies. Cost of living pressures impacted on our fundraising income through individual giving, community and events this year, but we exceeded our fundraising targets for trusts, strategic investments and corporate income. In the year to March 2023, our Fundraising Strategy secured £493,212 of new income. *(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 2023-24 Accounts).*

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

- We encourage all of those interested in our work to **join our mailing list**.

<https://www.sfad.org.uk/resources/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</li> <li>➤ <a href="https://www.sfad.org.uk/resources/impact-reports">https://www.sfad.org.uk/resources/impact-reports</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 2023

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 2022-23

Our Impact Report 2022-23, 'Meet the Family!', provides an overview of our performance over the past year. 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.

The Impact Report is available at: <https://www.sfad.org.uk/meet-the-family-our-impact-2022-23>.

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

In 2022-23 we supported **3,724** more family members than the previous year, as well as those we are already supporting. We continued to reach family members from all **32** council areas of Scotland.

This included:

- **2,793** Helpline contacts, an 8.4% rise from the previous year. The surge in demand for our Helpline in the first year of the pandemic has been sustained, with almost twice as many contacts in 2022-23 compared to 2019-20 (96% increase from 1,422 to 2,793 contacts).
- **5,041** Naloxone kits issued by our national Click and Deliver service to members of the public (35%), professionals (49%), families/ friends (13%) and individuals at risk of overdose (3%).
- **269** new referrals to Bereavement Support (70% increase). This included 215 referrals for drug-related bereavement (80%) and 54 for alcohol-related bereavement (20%). We have also continued to offer General Counselling (originally introduced during the pandemic) for family members who are linked into any of our services. **53** more family members were referred for General Counselling in 2022-23.

## SCOTTISH FAMILIES AFFECTED BY ALCOHOL AND DRUGS

### Report of the Trustees for the year ended 31 March 2023

- **182** new referrals for One to One Telehealth support (12% increase). We delivered **1,156** one to one Telehealth sessions.
- **32** new referrals to Holding On, which offers intensive support to family members where there is a high risk of drug-related or alcohol-related harm and death. Holding On delivered **617** one to one sessions.
- **11** family members participated in our first My Family, My Rights advocacy skills course, which ran from November 2022-February 2023.
- **407** new referrals to our local family support services in Aberdeenshire, East Dunbartonshire, Fife, Forth Valley and Inverclyde, as well as continuing to support existing families. At March 2023, their collective active caseload was **520** family members. **3,409** one to one sessions were delivered, in addition to family support groups, events and activities.
- **41** new referrals to our Routes young person's project, which had an active caseload of **114** young people at March 2023. **1,356** one to one sessions, **1,035** group support sessions and **363** events and activities were delivered. The team also spent **167** hours in professional meetings throughout the year, for example supporting and advocating for young people with housing, education and social work. **37** young people were supported towards a positive destination (e.g. further education, training, employment), and **14** young people were supported to return to school.
- **2,886** individuals and workforce attended learning and development sessions (77% increase), with a blended approach between in person and virtual delivery in 2022-23. This includes formal workforce training as well as Scottish Families input to conferences, seminars and webinars. In 2022-23 we reached individuals from all Alcohol and Drug Partnership (ADP) areas in Scotland, with the exception of Orkney and Moray.
- We attracted **1,202** new followers across our social media platforms (Twitter, Facebook and Instagram); we had **77,226** visitors to our website (84% were new visitors); and **477** new subscribers to our mailing list.
- We responded to **75** media enquiries and received **47** media mentions across print, broadcast and online media.
- We raised **£493,212** in overall fundraising income, including £419,406 Trust and Strategic income and £73,940 in Other Income, including Community and Events. **134** people participated in fundraising events for us in 2022-23 (79% increase).
- We engaged with **2,361** individuals across our Communities work. This included 1,021 people engaging with our Connecting Families programme such as community work in local areas, Stigma and Kindness workshops, delivering our Family Recovery College, Bound Together author events, This Fierce Love family story workshops, and emerging work on cultural awareness and diversity. We supported 6 peer-led family support groups across Scotland, and 51 family support group leaders through our Leadership Network and other support. 38 students participated in our Family Recovery College course ('Understanding substance use and holding onto hope') which ran twice in 2022-23. **12** awards were made from the re-launched Family Recovery Initiative Fund, valued at £41,460.

### Managing Risk

At all times Scottish Families is aware of the need to manage and minimise risk. The Board considers the main risks facing the charity on a continuous basis, including quarterly review of risks as outlined in our comprehensive risk register, and implementation of counter-measures where required. The Risk Register includes Finance, Strategy, Operational and Reputational categories of risk, along with baseline and target indicators. Risks which continue to score 'Low'



## SCOTTISH FAMILIES AFFECTED BY ALCOHOL AND DRUGS

### Report of the Trustees for the year ended 31 March 2023

are Closed and retained elsewhere in the Register. 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 three-year strategic plan, 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 2023 (the most recent Board meeting at time of writing), there were no 'High' risks identified. There were four '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)
The cost of living crisis is impacting on our fundraising income	We are alert to the fundraising environment and are being sensitive in our asks and our communications, whilst also providing multiple opportunities for fundraisers to support us	Previous proposed Cost of Living risk (Sept 2022) now split into three risks (families, staff, fundraising) following Board discussion.
Our IT systems are breached, resulting in loss of access, loss of data; data corruption; and/ or data breach	(1) Retaining high quality IT support (currently contracted via SCVO); (2) Rolling programme of in-house data protection training; (3) Rolling programme of external cyber security training; (4) Annual review of Data Protection Policy and Procedures	Staff to be reminded of process for running Windows Updates regularly; PLUS NEW ACTIONS: Data Protection policies to be shared with Board including Induction Pack; Bring Your Own Device policy now drafted; upgrade to Outlook 365 Premium underway to increase
Adverse media (including social media) reports on staff activities	Monitor all media mentions of Scottish Families; Media Relations Policy in place	Continue positive engagement with media (editors, producers, journalists) in response.

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

### **Report of the Trustees for the year ended 31 March 2023**

#### **Financial review**

##### **Financial performance**

In 2022-23, Scottish Families total income, per the attached Statement of Financial Activities (SOFA), increased by £500,187 (2021-22 increase: £421,676).

This increase included additional Scottish Government funding, including a small cost of living uplift (£8,000); a one-off grant to cover venue etc costs for the national families conference; increased investment in our Click and Deliver naloxone service; and new funding from the Whole Family Wellbeing Fund for our Grow Your Own Routes programme. We also received enhanced funding from commissioners and trusts to expand our Family Support Services in Fife, Inverclyde, Forth Valley and Aberdeenshire. STV Appeal invested in our new My Family, My Rights programme, and the Health and Social Care Alliance granted funding for our new Befriending and Volunteering programme. Our Routes Young Persons programme secured funding from the Corra Children and Families Fund (part of the National Drugs Mission) as well as a range of new grants from trusts and other funders. Finally, from September 2022 we became the main grant holder for the Family Recovery Initiative Fund (FRIF), previously held by the Corra Foundation and Scottish Government.

In 2022-23 we reported a £1,392 deficit (2021-22: £37,988 surplus). There were particular budget pressures in the context of rising costs due to commissioned contracts for some local family support services not being reviewed for a long period; our Bereavement Support Service responding to a 70% increase in referrals; reductions in unrestricted fundraising income and fees/commissions income; and capped core funding which supports a number of national posts and activities. Our Customer Relationship Management (CRM) system development did not progress as originally planned due to poor delivery by the original contractor, and this required significant further investment to secure a workable product.

##### **Reserves policy**

The charity's Reserves Policy (approved in 2019, reviewed in 2021), 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.

## SCOTTISH FAMILIES AFFECTED BY ALCOHOL AND DRUGS

### Report of the Trustees for the year ended 31 March 2023

2023-24 Reserves Policy Guidelines:

One Month Running Cost	Three Month Running Cost	Six Month Running Cost
£140,099	£420,296	£840,595

(Note that the above guideline figures are based on the full expenditure budget figures for 2023-24, minus discretionary events/activities costs, services, and external partner payments/ grants).

The balance for unrestricted general funds at 31 March 2023 is £253,549 of which £98,341 are designated redundancy funds, £521 are tangible fixed assets, and £27,894 are intangible fixed assets, leaving general unrestricted funds of £126,793.

The designated redundancy funds are calculated on the likely costs anticipated should staff be made redundant at 31 March 2024.

### Going concern

The trustees of Scottish Families Affected by Alcohol and Drugs are confident that the finances of the organisation are currently secure but still remain challenging in the longer term beyond, with limited multi-year funding in place and the need to increase the General Fund within our Unrestricted Reserves. Alongside core funding support from the Scottish Government, we have a large number of funders and funding streams which helps with financial resilience.

### Principal funding sources

Our principal funding sources awarded for 2022-23 and the services and activities that these supported, were as follows:

(Note that all funding sources are restricted with the exception of those marked with \*).

Funding Source for activity in 2022-23	Services/ Activities Supported
<b>PRINCIPAL FUNDERS 2022-23</b>	
<b>Scottish Government</b>	
Core Grant	Core Costs Bereavement Support Service One to One Telehealth Service
National Drugs Mission funding	Capacity-Building: Connecting Families and Communications posts Click and Deliver Naloxone service including Helpline Assistant post Routes Young Person's Project Scale Up Craft Community of Practice
Bereavement Booklets Grant	Bereavement Booklets
National Families Conference Grant	National Families Conference (March 2023)
Whole Family Wellbeing Fund	Grow Your Own Routes programme
Family Recovery Initiative Fund (FRIF) grant	Family Recovery Initiative Fund (FRIF)

**SCOTTISH FAMILIES AFFECTED BY ALCOHOL AND DRUGS****Report of the Trustees for the year ended 31 March 2023**

<b>Corra Foundation</b>	
Children, Young People, Families, Early Intervention and Adult Learning and Empowering Communities Fund (CYPFEIF)	Helpline Training/ Learning and Development Communities/ Connecting Families Policy and Communications
Challenge Fund	South Lanarkshire Family Support Service (to July 2022)
Drug Deaths Task Force	Holding On (to November 2022)
Improvement Fund	Fife Family Support Service
Family Recovery Initiative Fund (FRIF)	Family Recovery Initiative Fund (FRIF)
Partnership Drugs Initiative (PDI) Fund	Routes YP Programme
Children and Families Fund	Routes YP Programme – additional posts
<b>Aberdeenshire Health and Social Care Partnership/ Alcohol &amp; Drug Partnership</b>	Aberdeenshire Family Support Service
<b>East Dunbartonshire Health and Social Care Partnership/ Alcohol &amp; Drug Partnership</b>	East Dunbartonshire Family Support Service* Routes Xmas Party Grant Routes Enterprise House Refurb. Grant
<b>Fife Council/ Alcohol &amp; Drug Partnership</b>	
Family and Carers Support Grant	Fife Family Support Service
<b>Forth Valley Alcohol &amp; Drug Partnership/ Health and Social Care Partnerships</b>	
Main grant	Forth Valley Family Support Service (core)*
Additional grant	Family Support Assistant post
Falkirk HSCP Health and Inequalities Fund	Falkirk Family Support Assistant
<b>Inverclyde Health and Social Care Partnership/ Alcohol &amp; Drug Partnership</b>	Inverclyde Family Support Service*
<b>Highland Alcohol and Drug Partnership (ADP)</b>	Highland Family Recovery Initiative Fund
<b>West Dunbartonshire Alcohol and Drug Partnership</b>	Routes YP Programme (one-off grant, core)
<b>TRUSTS AND FOUNDATIONS 2022-23</b>	
STV Appeal Winter Fund Award	My Family, My Rights
GSK Impact Fund	Befriending/Volunteering; Connecting Families*
Stirlingshire Voluntary Enterprise Ideas, Innovation and Improvement Fund - Stirling and Clackmannanshire Wellbeing Fund	Forth Valley Family Support Service (Stirling/Clackmannanshire) – activities
Falkirk Council for Voluntary Service (CVS) Falkirk Communities Mental Health & Wellbeing Fund	Forth Valley Family Support Service (Falkirk) – activities
Arnold Clark Community Fund	Book Group (National, hosted by Forth Valley)
Scotmid Community Grant	Forth Valley Family Support Service – activities
Morrisons Foundation	Forth Valley Family Support Service – activities
Stirling Voluntary Enterprise Communities Mental Health & Wellbeing Fund (Clackmannanshire)	Forth Valley Family Support Service – activities (Clackmannanshire)
Stirling Voluntary Enterprise Communities Mental Health & Wellbeing Fund (Stirling)	Forth Valley Family Support Service – activities (Stirling)
Robertson Trust	Bereavement
Health and Social Care Alliance Self Management Fund	Befriending and Volunteering Assistant
Gillespie McAndrew - Anonymous Donation	One to One Telehealth Service*
Bank of Scotland Foundation Festive Donation	One to One Telehealth Service*
Saints and Sinners	One to One Telehealth Service*

## SCOTTISH FAMILIES AFFECTED BY ALCOHOL AND DRUGS

### Report of the Trustees for the year ended 31 March 2023

Scottish Women's Baptist Fellowship	One to One Telehealth Service*
Kintore Trust	One to One Telehealth Service*
Bowie Charitable Trust	Helpline Support Assistant
WM Mann Foundation	Helpline Support Assistant
Souter Foundation	Connecting Families*
National Lottery Community Fund Young Start	Routes YP Project – Support Assistant
Prince of Wales Charitable Foundation (PWCF)	Routes YP Project – core costs (West Dun.)
YouthLink Cashback for Communities	Routes YP Project – activities (East Dun.)
YouthLink Cashback for Communities (West Dun only) (activities)	Routes YP Project – activities (West Dun.)
Radio Clyde Cash for Kids	Routes YP Project – activities and vouchers
East Dunbartonshire Community Grant Fund	Routes YP Project – activities (East Dun.)
Warburtons Grant	Routes YP Project – activities
WA Cargill Fund	Routes YP Project – core costs
Scottish Children's Lottery Chance to Flourish	Routes YP Project – core costs
Gordon Fraser Charitable Trust	Routes YP Project – core costs
West Dunbartonshire Summer Shine Fund	Routes YP Project – activities (West Dun.)
Volant Trust	Routes YP Project – core costs

Funding Secured 2022-23 for future activity	Services/ Activities Supported
Souter Foundation	Befriending and Volunteering programme*
Fife Alcohol and Drug Partnership	Additional Grant – Fife training and activities
Scotmid Community Grant	Forth Valley Family Support Service - activities
Shell Community Grant	Aberdeenshire Family Support Service – additional post
Aberdeenshire Voluntary Action (AVA) - Communities Mental Health and Wellbeing Fund	Aberdeenshire Family Support Service – additional post
East Dunbartonshire Voluntary Association (EDVA) Communities Mental Health and Wellbeing Fund	Routes YP Project – activities (East Dun.)

\* *Unrestricted grants*

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

### Fundraising

In 2022-23 we secured £77,078 (2022: £85,958) in 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 2022-23, and to those who helped raise funds for us through events and community fundraising activities.

### Investment policy & performance

At 31 March 2022, Scottish Families had net current assets of £225,134 (2022: £232,445), which we intend to use to assist the delivery of our programmes in 2023-24. 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.

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

### **Report of the Trustees for the year ended 31 March 2023**

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

It is my pleasure as the newly appointed Chair of Scottish Families to present our Report and Financial Statements for 2022-23. I was delighted to join the Scottish Families Board in January 2022, as it is an organisation I have had the pleasure of working with through my public sector career. The passion, compassion, enthusiasm, and commitment that I have witnessed from all members of staff and the families they support is outstanding. Excellent collaboration and partnership with other key stakeholders are evident in the creativity and support provided across Scotland. I am therefore immensely proud to have taken over as Chair in June this year, however I am very aware I have big shoes to fill to follow Colin Hutcheon as the previous Chair!

I wish to send my thanks, and the Board's thanks, to Colin as the previous chair who joined Scottish Families in 2017, initially as a Board member and latterly led the organisation over the last three years as Chair. Through Colin's role representing families on the Scottish Drug Deaths Taskforce, and as Scottish Families Chair, he has been instrumental in ensuring the voice of families is at the forefront of alcohol and drug agendas. We all wish him well in his retirement. Since April 2022 we have welcomed two new Board members, Rachel Bate and Guido Noto La Diega, with Michael Byrne and Craig Chatwin stepping down along with Colin. I would like to thank all of our Board members for their time, expertise and enthusiasm for the work of Scottish Families.

2022/23 has been a busy year with new investment, which has resulted in new posts and faces. A warm welcome is extended to all staff who have joined since April 2022: Angela Rushton-Clark, Charli Shand, Jess Goddard, Anna Littlejohn, Kelsey Craig and Emma Moir who joined our Routes Young Persons team; Maria Fernandez and Yvonne Lasic who expanded our Fife team; Rodrigo Reis and Brian Scott who joined in Forth Valley; Kerry Storey who leads our My Family My Rights project, Kiera Webster who has established our new Befriending and Volunteering programme; Marianna Marquardt leading Policy and Research; Andrew McAinsh in Business Support; Katie Summers who has expanded our Aberdeenshire team; and Rachel Taylor who joined in Inverclyde. Since April 2022 we sadly said goodbye to Laurie Lee Whitton (South Lanarkshire), Callum Shipcott (Routes), Nicole Darroch (Virtual Support), Candice Napier (Inverclyde), Rebecca McColl (Policy and Research), Jade Harley (Forth Valley) and Suzanne Gallagher (Helpline Development/ Click and Deliver). We wish them all well in their future careers.

In early Spring 2022 we were delighted to be named as one of the ten winners of the UK-wide 2022 GSK Impact Awards, and we were even more delighted to welcome the announcement from the Scottish Government's Minister for Drugs Policy in January 2023 of a £3.87 million investment over the next four years to grow our Routes Young Persons' Project across Scotland. Both achievements have been on top of our current service delivery which has continued to grow at a pace.

We enjoyed our first in-person AGM since 2019 in Stirling in November 2022 (aptly titled 'Oot and About with Scottish Families'), and we returned to Stirling to co-host a two-day 'Families on the Frontline' conference in March 2023, bringing together almost 200 family members with alcohol and drug services. It has been fantastic to see a return to a busy programme of in-person events this year. A new logo and branding were introduced in 2023 which leads Scottish Families into the next stage of our journey.

We continued to make a real difference to thousands of lives in 2022-2023, thanks to the resilience and dedication of our staff and families.

Andrina Watson, Chair

## SCOTTISH FAMILIES AFFECTED BY ALCOHOL AND DRUGS

### Report of the Trustees for the year ended 31 March 2023

#### Trustees' responsibilities in relation to the financial statements

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

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate 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.

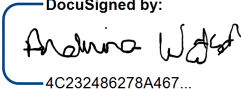
#### Statement of Disclosure to the Auditor

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: 4C232486278AA467...

Date: 16 September 2023

Andrina Watson (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 2023**

#### **Opinion**

We have audited the financial statements of Scottish Families Affected by Alcohol and Drugs (the 'charitable company') for the year ended 31st March 2023 which comprise the Statement of Financial Activities (incorporating and Income and Expenditure Account), 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 2023, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

#### **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.

#### **Other information**

The other information comprises the information included in the Report & Financial Statements, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the Report & Financial Statements. 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



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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 (incorporating the directors' report) 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.

#### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement set out on page 24, 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.

## **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 2023**

#### **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.

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;

## 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 2023

- 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: <..\WorkingPaper\Description-of-auditors-responsibilities-for-audit.aspx>. This description forms part of our auditor's report.

#### 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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*Claire Dalrymple FCCA (Senior Statutory Auditor)*  
*Date: 18 September 2023*

*168 Bath Street*  
*Glasgow*  
*G2 4TP*

*For and on behalf of Wylie & Bisset (Audit) Limited, Statutory Auditor*

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 2023**  
**(incorporating an income and expenditure account)**

	Note	Unrestricted Funds 2023	Restricted Funds 2023	Total Funds 2023	Unrestricted Funds 2022	Restricted Funds 2022	Total Funds 2022
<b>Income and endowments from:</b>							
Charitable activities	4	224,102	1,533,847	1,757,949	166,385	1,082,497	1,248,882
Income from donations	5	77,078	-	77,078	85,958	-	85,958
<b>Total Income</b>		<b>301,180</b>	<b>1,533,847</b>	<b>1,835,027</b>	<b>252,343</b>	<b>1,082,497</b>	<b>1,334,840</b>
<b>Expenditure on:</b>							
Charitable activities	7	356,812	1,479,607	1,836,419	230,026	1,066,826	1,296,852
<b>Total Expenditure</b>		<b>356,812</b>	<b>1,479,607</b>	<b>1,836,419</b>	<b>230,026</b>	<b>1,066,826</b>	<b>1,296,852</b>
<b>Net income Before Transfers</b>		(55,632)	54,240	<b>(1,392)</b>	22,317	15,671	<b>37,988</b>
<b>Transfers Between Funds</b>		58,770	(58,770)	-	22,657	(22,657)	-
Net income/(expenditure) for the year		3,138	(4,530)	<b>(1,392)</b>	44,974	(6,986)	<b>37,988</b>
<b>Funds reconciliation</b>							
Total Funds brought forward	15	250,411	4,530	<b>254,941</b>	205,437	11,516	<b>216,953</b>
<b>Total Funds carried forward</b>	15	<b>253,549</b>	-	<b>253,549</b>	<b>250,411</b>	<b>4,530</b>	<b>254,941</b>

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

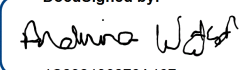
All income and expenditure derive from continuing activities.

**SCOTTISH FAMILIES AFFECTED BY ALCOHOL AND DRUGS****BALANCE SHEET AS AT 31 MARCH 2023**

	Note	2023 £	2022 £
<b>Fixed Assets:</b>			
Fixed Assets	11	521	804
Intangible Assets	11	27,894	21,692
		28,415	22,496
<b>Current assets:</b>			
Debtors	12	145,143	97,406
Cash at bank and in hand	18	361,125	479,488
		506,268	576,894
<b>Liabilities:</b>			
Creditors falling due within one year	13	(281,134)	(344,449)
		225,134	232,445
<b>Net current assets</b>		253,549	254,941
<b>Net assets</b>		253,549	254,941
<b>The funds of the charity:</b>			
Restricted income funds	15	-	4,530
Unrestricted funds	15	253,549	250,411
<b>Total charity funds</b>		253,549	254,941

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, authorised and signed on their behalf by:

DocuSigned by:  
  
 4C232486278A467...  
 Name: Andrina Watson

DocuSigned by:  
  
 D2B6F041264847F...  
 Name: James McLellan

Date: 16 September 2023

Registered Company No: SC345289

**SCOTTISH FAMILIES AFFECTED BY ALCOHOL AND DRUGS****STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDING 31 MARCH 2023**

	Note	Total 2023 £	Prior Year 2022 £
<b>Cash flows from operating activities:</b>			
Net cash provided by operating activities	17	(102,859)	75,566
<b>Cash flow from investment activities:</b>			
Purchase of fixed assets	11	(15,504)	(25,613)
Net cash (used in) investing activities		(15,504)	(25,613)
<b>Change in cash and cash equivalents in the year</b>		(118,363)	49,953
Cash and cash equivalents brought forward	18	479,488	429,535
<b>Cash and cash equivalents carried forward</b>	18	361,125	479,488

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

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

#### **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 2023

#### 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 2023**

#### **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 and another employee who has opted out of the scheme.

##### **(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 and Amortisation**

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

Intangible: 33% - Straight Line

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

##### **(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 2023****Estimate****Basis of estimation**

Depreciation & 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 (2022: £nil). Board expenses in the year totalled £449 (2022: £0). Four trustees claimed individual expenses this year (2022: 0)

The charity has a Trustee Expenses Policy which outlines maximum expenses permitted per trustee per meeting/ event.

During the year no trustee (2022: 1) made donations to the charity

**4. Income from charitable activities**

	<b>2023</b>	<b>2022</b>
		£
Support for families	1,757,949	1,248,882
	<u>1,757,949</u>	<u>1,248,882</u>

**5. Income from Donations**

	<b>2023</b>	<b>2022</b>
	£	£
Donations	77,078	85,958
	<u>77,078</u>	<u>85,958</u>

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

**SCOTTISH FAMILIES AFFECTED BY ALCOHOL AND DRUGS****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023****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>2023 Total allocated £</b>	<b>Governance related £</b>	<b>Other support costs £</b>	<b>Basis of apportionment</b>
Staff costs	100,692	18,076	82,616	Staff time
<b>Total</b>	<b>100,692</b>	<b>18,076</b>	<b>82,616</b>	

<b>Cost type</b>	<b>2022 Total allocated £</b>	<b>Governance related £</b>	<b>Other support costs £</b>	<b>Basis of apportionment</b>
Staff costs	97,501	17,375	80,126	Staff time
<b>Total</b>	<b>97,501</b>	<b>17,375</b>	<b>80,126</b>	

<b>Governance costs:</b>	<b>2023 £</b>	<b>2022 £</b>
Board travel, subsistence & accommodation	449	300
Auditor's remuneration	5,286	5,206
Support costs (see above)	18,076	17,375
	<b>23,811</b>	<b>22,881</b>

<b>Allocation of governance and other support costs:</b>	<b>Support Costs £</b>	<b>Govern- ance costs £</b>	<b>Total 2023 £</b>	<b>Support Costs £</b>	<b>Govern- ance costs £</b>	<b>Total 2022 £</b>
Support for families	82,616	23,811	106,427	80,126	22,881	103,007
<b>Total allocated</b>	<b>82,616</b>	<b>23,811</b>	<b>106,427</b>	<b>80,126</b>	<b>22,881</b>	<b>103,007</b>

**SCOTTISH FAMILIES AFFECTED BY ALCOHOL AND DRUGS****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023****7. Analysis of expenditure on charitable activities**

	<b>Support for families £</b>	<b>2023 Total £</b>	<b>Support for families £</b>	<b>2022 Total £</b>
Staff Costs	1,139,693	1,139,693	824,657	824,657
Legal and professional	10,415	10,415	22,650	22,650
Helpline	6,213	6,213	3,787	3,787
Events/Addit. Support/ Vol costs	400,316	400,316	244,917	244,917
Office costs	162,784	162,784	92,679	92,679
Depreciation	9,585	9,585	4,295	4,295
Loss on disposal	-	-	117	117
Bank charges	986	986	741	741
Governance costs (note 6)	23,811	23,811	22,881	22,881
Support costs (note 6)	82,616	82,616	80,126	80,126
	<b>1,836,419</b>	<b>1,836,419</b>	<b>1,296,852</b>	<b>1,296,852</b>

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

	<b>2023 £</b>	<b>2022 £</b>
Salaries and wages	995,639	757,505
Social security costs	92,655	61,802
Employer contributions to pension schemes	39,908	31,253
Total staff costs and employee benefits	<b>1,128,202</b>	<b>850,560</b>

One employee had employee benefits (salary plus pension contributions) in excess of £60,000 (2022: 1).

	<b>2023 No.</b>	<b>2022 No.</b>
£60,001 - £70,000	1	1

	<b>2023 £</b>	<b>2022 £</b>
The average weekly number of persons, by headcount, employed by the charity during the year was:	35	28

	<b>2023 £</b>	<b>2022 £</b>
Key management personnel remuneration	123,337	116,601

**SCOTTISH FAMILIES AFFECTED BY ALCOHOL AND DRUGS****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023****9. Net income/(expenditure) for the year**

	<b>2023</b>	<b>2022</b>
	£	£
This is stated after charging:		
Depreciation	9,585	4,295
Loss on disposal	-	117
Auditor's remuneration:		
Audit fees	5,286	5,206
	<u>5,286</u>	<u>5,206</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 £640,497 (2022: £529,521). The table excludes £4,530 held in Restricted Reserves and released during the year (National Development Project Grant – Routes Young Persons' Project).

<b>Government Grants</b>	<b>2023</b>	<b>2022</b>
	£	£
Core Grant – Main Grant	160,000	160,000
Routes Scale Up/Craft Community of Practice	8,352	22,700
Capacity-Building: Connecting Families and Communications posts	83,812	61,991
Core Grant Cost of Living Uplift	8,000	-
Families Conference Grant	21,400	-
Click and Deliver naloxone service	279,406	-
Whole Family Wellbeing Fund: Grow Your Own Routes	46,707	-
Bereavement booklets	2,820	-
Family Recovery Initiative Fund (FRIF)	30,000	-
National Development Project Grant	-	75,000
Intranasal Naloxone (Nyxoid) - Test of Change (Click and Deliver)	-	13,068
Click and Deliver Naloxone - 1st extension	-	17,532
Click and Deliver Naloxone - 2nd extension incl Helpline Assistant	-	50,912
Click and Deliver Naloxone - 3rd extension	-	128,318
<b>Total</b>	<b>640,497</b>	<b>529,521</b>

**11. Tangible assets**

	<b>Fixtures and Fittings</b>	<b>Computer Equipment</b>	<b>Intangible Assets</b>	<b>Total</b>
	£	£	£	£
<b>Cost or valuation</b>				
At 1 April 2022	6,144	10,398	24,480	41,022
Additions	-	-	15,504	15,504
Disposals	-	-	-	-
At 31 March 2023	<u>6,144</u>	<u>10,398</u>	<u>39,984</u>	<u>56,526</u>
<b>Depreciation</b>				
At 1 April 2022	5,340	10,398	2,788	18,526
Charge for the year	283	-	9,302	9,585
Eliminated on disposals	-	-	-	-
At 31 March 2023	<u>5,623</u>	<u>10,398</u>	<u>12,090</u>	<u>28,111</u>

**SCOTTISH FAMILIES AFFECTED BY ALCOHOL AND DRUGS****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023****Net book value**

At 31 March 2023	521	-	27,894	28,415
At 31 March 2022	804	-	21,692	22,496

**12. Debtors**

	<b>2023</b>		<b>2022</b>
	£		£
Trade debtors	135,757		86,257
Other debtors	9,386		11,149
	<u>145,143</u>		<u>97,406</u>

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

	<b>2023</b>		<b>2022</b>
	£		£
Trade creditors	24,684		5,481
Other creditors and accruals	50,977		56,022
Deferred income (Note 14)	179,295		263,786
Taxation and social security costs	26,178		19,160
	<u>281,134</u>		<u>344,449</u>

**14. Deferred income**

Balance as at 1 April 2022	£ 263,786
Amount released to income earned from charitable activities	(263,786)
Amount deferred in year	179,295
Balance as at 31 March 2023	<u>179,295</u>

Deferred income comprises grant income to fund projects in 2023-24.

**SCOTTISH FAMILIES AFFECTED BY ALCOHOL AND DRUGS****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023****15. Analysis of charitable funds**

<b>Analysis of Fund movements</b>	<b>Balance b/fwd</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>2023 Fund c/fwd</b>	<b>Balance b/fwd</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>2022 Fund c/fwd</b>
	£	£	£	£	£	£	£	£	£	£
<b>Unrestricted funds</b>										
Redundancy	57,710	-	-	40,631	98,341	45,818	-	-	11,892	57,710
Tangible Fixed Assets	804	-	-	(283)	521	1,295	-	-	(491)	804
Intangible Fixed Assets	21,692	-	15,504	(9,302)	27,894	-	-	24,480	(2,788)	21,692
<b>Total designated funds</b>	<b>80,206</b>	<b>-</b>	<b>15,504</b>	<b>31,046</b>	<b>126,756</b>	<b>47,113</b>	<b>-</b>	<b>24,480</b>	<b>8,613</b>	<b>80,206</b>
General funds	170,205	301,180	(372,316)	27,724	<b>126,793</b>	158,324	252,343	(254,506)	14,044	<b>170,205</b>
<b>Total unrestricted funds</b>	<b>250,411</b>	<b>301,180</b>	<b>(356,812)</b>	<b>58,770</b>	<b>253,549</b>	<b>205,437</b>	<b>252,343</b>	<b>(230,026)</b>	<b>22,657</b>	<b>250,411</b>
<b>Restricted funds</b>										
<b>Scottish Government Core</b>										
Scottish Government Core Grant	-	143,784	(131,824)	(11,960)	-	-	139,257	(129,447)	(9,810)	-
Routes Scale Up/Craft Practice	-	8,352	(8,352)	-	-	-	14,348	(14,348)	-	-
Capacity-Building: Comms Assistant	-	37,728	(37,728)	-	-	-	18,325	(18,325)	-	-
Core Grant Cost of Living Uplift	-	8,000	(8,000)	-	-	-	-	-	-	-
Families Conference Grant	-	21,400	(21,400)	-	-	-	-	-	-	-
<b>Scottish Government Projects</b>										
Click and Deliver naloxone service	-	279,406	(271,504)	(7,902)	-	-	-	-	-	-
<b>Scottish Government Whole Family Wellbeing Fund (WFWF)</b>										
Grow Your Own Routes programme	-	46,707	(42,096)	(4,611)	-	-	-	-	-	-
<b>CYPFEIF/ Helpline</b>										
CYPFEIF Main Grant	-	180,600	(207,297)	26,697	-	-	172,000	(193,110)	21,110	-
Bowie Charit. Trust - Helpline Assis	-	1,000	(1,000)	-	-	-	-	-	-	-
W M Mann - Helpline Assis	-	1,000	(1,000)	-	-	-	-	-	-	-
Scottish Govt - Bereavement Booklets	-	2,820	(2,820)	-	-	-	-	-	-	-

## SCOTTISH FAMILIES AFFECTED BY ALCOHOL AND DRUGS

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

Analysis of Fund movements	Balance b/fwd £	Income £	Expenditure £	Transfers £	2023 Fund c/fwd £	Balance b/fwd £	Income £	Expenditure £	Transfers £	2022 Fund c/fwd £
<b>Aberdeenshire Fam. Supp. Service</b>										
Aberdeenshire ADP - extension grant	-	28,052	(28,052)	-	-	-	9,862	(6,795)	(3,067)	-
Aberdeenshire ADP - new grant	-	22,961	(19,501)	(3,460)	-	-	-	-	-	-
<b>Fife Family Support Service</b>										
Corra Improvement Fund - Fife FSS	-	11,395	(11,395)	-	-	-	33,605	(27,199)	(6,406)	-
Fife ADP Family/Carers Support Grant	-	112,109	(96,001)	(16,108)	-	-	-	-	-	-
<b>Forth Valley Family Support Service</b>										
Forth Valley ADP - Family Supp. Assis	-	29,556	(29,556)	-	-	-	-	-	-	-
SVE Ideas, Innovation & Imp Fund <sup>1</sup>	-	2,085	(2,085)	-	-	-	-	-	-	-
Falkirk CVS – CMHWP <sup>2</sup>	-	3,185	(3,185)	-	-	-	-	-	-	-
Falkirk HSCP Health & Ineqs Fund <sup>3</sup>	-	24,812	(24,812)	-	-	-	-	-	-	-
Arnold Clark Comm. Fund - Book Gp	-	1,000	(1,000)	-	-	-	-	-	-	-
Morrison's Foundation – Proj. Balance	-	246	(246)	-	-	-	-	-	-	-
SVE CMHWP Fund – Clack/shire	-	300	(300)	-	-	-	-	-	-	-
SVE CMHWP Fund - Stirling	-	440	(440)	-	-	-	-	-	-	-
Falkirk CVS - CMHWP Fund - Falkirk	-	110	(110)	-	-	-	-	-	-	-
<b>South Lanarkshire Family Support</b>										
Corra Challenge Fund	-	29,961	(28,782)	(1,179)	-	-	69,986	(59,843)	(10,143)	-
<b>Bereavement Grants</b>										
Scottish Government Core Grant	-	16,216	(20,554)	4,338	-	-	20,743	(19,988)	(755)	-
Robertson Trust	-	15,000	(15,000)	-	-	-	15,000	(15,000)	-	-
<b>Befriending/Volunteering Prog.</b>										

<sup>1</sup> Stirlingshire Voluntary Enterprise Ideas, Innovation & Improvement Fund - Stirling & Clackmannanshire Wellbeing Fund

<sup>2</sup> Falkirk Council for Voluntary Service - Falkirk Communities Mental Health & Wellbeing Fund

<sup>3</sup> Falkirk Health and Social Care Partnership Health and Inequalities Fund - Falkirk Support Assistant



## SCOTTISH FAMILIES AFFECTED BY ALCOHOL AND DRUGS

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

Analysis of Fund movements	Balance b/fwd	Income	Expenditure	Transfers	2023 Fund c/fwd	Balance b/fwd	Income	Expenditure	Transfers	2022 Fund c/fwd
	£	£	£	£	£	£	£	£	£	£
HSCA <sup>4</sup> Self Management Fund	-	7,416	(7,416)	-	-	-	-	-	-	-
<b>Telehealth Grants/ Holding On</b>										
Corra Found/ Drug Deaths Task Force	-	56,063	(53,089)	(2,974)	-	-	91,379	(91,379)	-	-
<b>Connecting Families Grants</b>										
Scottish Govt Capacity-Building Grant <sup>5</sup>	-	46,084	(45,064)	(1,020)	-	-	43,586	(43,586)	-	-
Highland ADP: FRIF <sup>6</sup>	-	2,000	(2,000)	-	-	-	-	-	-	-
Scottish Govt FRIF	-	30,000	(24,492)	(5,508)	-	-	-	-	-	-
Corra Foundation FRIF	-	25,076	(25,076)	-	-	-	-	-	-	-
<b>Routes (YP Project) Grants</b>										
Scottish Govt: Nat Devel Proj Fund	4,530	-	-	(4,530)	-	11,516	25,000	(31,383)	(603)	4,530
Corra Children and Families Fund	-	77,661	(64,690)	(12,971)	-	-	-	-	-	-
Corra Foundation PDI	-	31,320	(31,320)	-	-	-	52,721	(48,503)	(4,218)	-
National Lottery Fund Young Start	-	30,091	(30,091)	-	-	-	29,424	(27,070)	(2,354)	-
Volant Trust (Foundation Scotland)	-	7,425	(7,425)	-	-	-	10,000	(9,200)	(800)	-
Scottish Children's Lottery <sup>7</sup>	-	15,000	(15,000)	-	-	-	-	-	-	-
West Dunbartonshire ADP grant	-	30,000	(30,000)	-	-	-	-	-	-	-
EDVA CMHWB <sup>8</sup>	-	7,316	(7,316)	-	-	-	-	-	-	-
East Dunbartonshire ADP activities	-	1,152	(1,152)	-	-	-	-	-	-	-
East Dunbartonshire ADP - Ent Hse <sup>9</sup>	-	460	(460)	-	-	-	-	-	-	-
East Dunbartonshire ADP - Xmas	-	1,285	(1,285)	-	-	-	-	-	-	-
Gordon Fraser Charitable Trust	-	1,500	(1,500)	-	-	-	-	-	-	-
Prince of Wales Charit. Foundation	-	3,000	(3,000)	-	-	-	-	-	-	-

<sup>4</sup> Health and Social Care Alliance Self Management Fund

<sup>5</sup> Scottish Government Capacity-Building Grant: Connecting Families

<sup>6</sup> Highland Alcohol and Drug Partnership: Family Recovery Initiative Fund (FRIF)

<sup>7</sup> Scottish Children's Lottery Chance to Flourish (core costs)

<sup>8</sup> East Dunbartonshire Voluntary Association (EDVA) Community Mental Health and Wellbeing Fund

<sup>9</sup> East Dunbartonshire Alcohol and Drug Partnership: Enterprise House refurbishment grant

## SCOTTISH FAMILIES AFFECTED BY ALCOHOL AND DRUGS

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

Analysis of Fund movements	Balance b/fwd	Income	Expenditure	Transfers	2023 Fund c/fwd	Balance b/fwd	Income	Expenditure	Transfers	2022 Fund c/fwd
	£	£	£	£	£	£	£	£	£	£
Radio Clyde Cash for Kids - Easter '22	-	1,450	(1,450)	-	-	-	-	-	-	-
Radio Clyde Cash for Kids - October	-	1,547	(1,547)	-	-	-	-	-	-	-
Radio Clyde Cash for Kids – Xmas1 <sup>10</sup>	-	6,885	(6,885)	-	-	-	-	-	-	-
Radio Clyde Cash for Kids - Xmas2 <sup>11</sup>	-	917	(917)	-	-	-	-	-	-	-
Radio Clyde Cash for Kids Easter '23	-	650	(650)	-	-	-	-	-	-	-
Radio Clyde Cash for Kids Summer1 <sup>12</sup>	-	900	(900)	-	-	-	-	-	-	-
Radio Clyde Cash for Kids Summer2 <sup>13</sup>	-	4,340	(4,340)	-	-	-	-	-	-	-
WA Cargill Fund (core costs)	-	2,000	(2,000)	-	-	-	-	-	-	-
Warburtons Grant (activities)	-	400	(400)	-	-	-	-	-	-	-
West Dunbartonshire Summer Shine	-	1,870	(1,870)	-	-	-	-	-	-	-
YouthLink Cashback for Comm (East)	-	2,840	(2,840)	-	-	-	-	-	-	-
YouthLink Cashback for Comm (West)	-	1,700	(1,700)	-	-	-	-	-	-	-
<b>My Family, My Rights (Rights, Respect and Recovery)</b>										
STV Appeal	-	107,274	(89,692)	(17,582)	-	-	-	-	-	-
<b>Grants relating to 2021-22 only</b>										
Scottish Govt Nyxoid Test of Change	-	-	-	-	-	-	180,607	(180,607)	-	-
Bank of Scotland REACH	-	-	-	-	-	-	13,084	(13,084)	-	-
Foundation Scotland CRRR Fund <sup>14</sup>	-	-	-	-	-	-	4,400	(4,400)	-	-
Merchants House Glasgow	-	-	-	-	-	-	4,583	(4,583)	-	-
Corra Challenge Fund: Aberdeenshire	-	-	-	-	-	-	31,570	(26,061)	(5,509)	-
Neighbourly Found. Together Fund	-	-	-	-	-	-	1,000	(1,000)	-	-
Kells Trust	-	-	-	-	-	-	1,000	(1,000)	-	-
Stirlingshire Vol. Ent. Digital Donation	-	-	-	-	-	-	2,000	(2,000)	-	-

<sup>10</sup> Radio Clyde Cash for Kids - Xmas Basic Essentials Fund (vouchers)

<sup>11</sup> Radio Clyde Cash for Kids - Xmas holiday activities grant

<sup>12</sup> Radio Clyde Cash for Kids Summer Activities Fund

<sup>13</sup> Radio Clyde Cash for Kids Summer Voucher Fund (Basic Essentials Family Fund)

<sup>14</sup> CRRR: Comm. Response, Recovery, Resilience Fund

**SCOTTISH FAMILIES AFFECTED BY ALCOHOL AND DRUGS****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

Analysis of Fund movements	Balance b/fwd	Income	Expenditure	Transfers	2023 Fund c/fwd	Balance b/fwd	Income	Expenditure	Transfers	2022 Fund c/fwd
	£	£	£	£	£	£	£	£	£	£
National Lottery Community Fund	-	-	-	-	-	-	9,510	(9,510)	-	-
NHS Forth Valley COVID grant	-	-	-	-	-	-	476	(476)	-	-
Arnold Clark Community Fund	-	-	-	-	-	-	750	(750)	-	-
Schroder Charitable Trust	-	-	-	-	-	-	4,000	(4,000)	-	-
National Lottery #Celebrate25 grant	-	-	-	-	-	-	373	(373)	-	-
Saints and Sinners Club (Unrestricted)	-	-	-	-	-	-	900	(900)	-	-
James Weir (Unrestricted)	-	-	-	-	-	-	3,000	(3,000)	-	-
Kintore Trust (Unrestricted)	-	-	-	-	-	-	1,000	(1,000)	-	-
Miss Swinton Paterson's Charit Trust	-	-	-	-	-	-	1,000	(1,755)	755	-
Meikle Foundation (Unrestricted)	-	-	-	-	-	-	2,000	(2,000)	-	-
W M Mann Foundation (Unrestricted)	-	-	-	-	-	-	1,000	(1,000)	-	-
Scottish Govt: Nat Devel Proj Fund <sup>15</sup>	-	-	-	-	-	-	50,000	(49,143)	(857)	-
Asda Comm. Grant – Summer Prog	-	-	-	-	-	-	560	(560)	-	-
Asda Green Tokens	-	-	-	-	-	-	200	(200)	-	-
East Dunbartonshire Comm. Grant	-	-	-	-	-	-	460	(460)	-	-
East Dunbartonshire Summer Grant	-	-	-	-	-	-	560	(560)	-	-
Gordon Fraser Charitable Trust	-	-	-	-	-	-	1500	(1500)	-	-
Kids Out UK – Skiing activity grant	-	-	-	-	-	-	150	(150)	-	-
Radio Clyde Cash for Kids Emergency	-	-	-	-	-	-	11,500	(11,500)	-	-
Radio Clyde Cash for Kids Summer	-	-	-	-	-	-	798	(798)	-	-
Radio Clyde Cash for Kids Xmas Acts	-	-	-	-	-	-	535	(535)	-	-
Radio Clyde Cash for Kids Xmas App	-	-	-	-	-	-	3,745	(3,745)	-	-
Speedo Mick Foundation	-	-	-	-	-	-	3,000	(3,000)	-	-
WA Cargill Trust	-	-	-	-	-	-	2,000	(2,000)	-	-
<b>Total restricted funds</b>	<b>4,530</b>	<b>1,533,847</b>	<b>(1,479,607)</b>	<b>(58,770)</b>	<b>-</b>	<b>11,516</b>	<b>1,082,497</b>	<b>(1,066,826)</b>	<b>(22,657)</b>	<b>4,530</b>
<b>TOTAL FUNDS</b>	<b>254,941</b>	<b>1,835,027</b>	<b>(1,836,419)</b>	<b>-</b>	<b>253,549</b>	<b>216,953</b>	<b>1,334,840</b>	<b>(1,296,852)</b>	<b>-</b>	<b>254,941</b>

<sup>15</sup> Scottish Government National Development Project Fund: Connecting Families

## SCOTTISH FAMILIES AFFECTED BY ALCOHOL AND DRUGS

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

#### 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 2024.

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

**Intangible fixed assets** – represents the net book value of the charity's intangible assets.

- b) Restricted funds comprise of the following:

Funder <i>For activity in 2022-23</i>	Restricted to:
Scottish Government: Core Grant	Core Costs Bereavement Support
Scottish Government: Cost of Living Scottish Government: Nat. Drugs Mission	Core Costs: Uplift Bereavement Booklets Capacity-Building: Communications Assis. Capacity-Building: Connecting Families post Click and Deliver Naloxone Service Craft Community of Practice Families on the Frontline Conference Family Recovery Initiative Fund (FRIF) Routes YP Project Evaluation/Scale Up
Scottish Government: WFWF <sup>16</sup> Scottish Government Nat. Dev. Project	Grow Your Own Routes programme Routes YP Project – core costs
Corra Foundation: Challenge Fund Corra Foundation: Children & Fams Fund Corra Foundation: CYPFEIF <sup>17</sup>	South Lanarkshire Family Support Service Routes YP Project – additional posts Communities/ Connecting Families Helpline Learning and Development Policy and Communications
Corra Foundation: Drug Death Taskforce Corra Foundation: FRIF transfer Corra Foundation: Improvement Fund Corra Foundation: Partnership Drugs Init.	Holding On Family Recovery Initiative Fund (FRIF) Fife Family Support Service Routes YP Project – core costs
Aberdeenshire Alcohol and Drug Partnership (ADP)	Aberdeenshire Family Support Service
Fife ADP Family/Carers Support Grant	Fife Family Support Service
Forth Valley ADP	Forth Valley Family Support Service (FSS) – Family Support Assistant

<sup>16</sup> Whole Family Wellbeing Fund

<sup>17</sup> Children, Young People, Families, Early Intervention and Adult Learning and Empowering Communities Fund

**SCOTTISH FAMILIES AFFECTED BY ALCOHOL AND DRUGS****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

Arnold Clark Community Fund	Forth Valley FSS – Book Group
Falkirk CVS – CMHWP Fund <sup>18</sup>	Forth Valley FSS - activities
Falkirk HSCP Health & Inequalities Fund <sup>19</sup>	Forth Valley FSS – Family Support Assistant
Morrison's Foundation	Forth Valley FSS - activities
SVE CMHWP Fund – Clackmannanshire	Forth Valley FSS - activities
SVE CMHWP Fund - Stirling	Forth Valley FSS - activities
SVE Ideas, Innovation & Imp Fund <sup>20</sup>	Forth Valley FSS - activities
Robertson Trust	Bereavement Support
HSCA <sup>21</sup> Self Management Fund	Befriending and Volunteering Programme
Bowie Charitable Trust	Helpline Assistant
W M Mann Trust	Helpline Assistant
Highland ADP	Highland Family Recovery Initiative Fund
National Lottery Comm Fund Young Start	Routes YP Project – Support Assistant
Scottish Children's Lottery	Routes YP Project – core costs
Volant Trust (Foundation Scotland)	Routes YP Project – core costs
West Dunbartonshire ADP	Routes YP Project – core costs
East Dunbartonshire Voluntary Ass. CMHWP <sup>22</sup>	Routes YP Project – activities/events
East Dunbartonshire ADP	Routes YP Project – Routes base
East Dunbartonshire ADP	Routes YP Project – Xmas Party
Gordon Fraser Charitable Trust	Routes YP Project – core costs
Prince of Wales Charitable Foundation	Routes YP Project – core costs
Radio Clyde Cash for Kids:	
Easter Activities Fund 2022	Routes YP Project – activities/events
October Activities Fund 2022	Routes YP Project – activities/events
Xmas 2022 Basic Essentials Fund	Routes YP Project – vouchers
Xmas 2022 Holiday Activities Fund	Routes YP Project – activities/events
Easter Activities Fund 2023	Routes YP Project – activities/events
Summer Activities Fund	Routes YP Project – activities/events
Summer Basic Essentials Fund	Routes YP Project – vouchers
WA Cargill Fund	Routes YP Project – core costs
Warburtons Grant	Routes YP Project – activities/events
West Dunbartonshire Summer Shine	Routes YP Project – activities/events
YouthLink Cashback for Comms (East)	Routes YP Project – activities/events
YouthLink Cashback for Comms (West)	Routes YP Project – activities/events
STV Appeal	My Family, My Rights programme

*Restricted Grants relating to 2021-22 only*

<sup>18</sup> Falkirk Council for Voluntary Service - Falkirk Communities Mental Health & Wellbeing Fund

<sup>19</sup> Falkirk Health and Social Care Partnership Health and Inequalities Fund - Falkirk Support Assistant

<sup>20</sup> Stirlingshire Voluntary Enterprise Ideas, Innovation & Improvement Fund - Stirling & Clackmannanshire Wellbeing Fund

<sup>21</sup> Health and Social Care Alliance Self Management Fund

<sup>22</sup> East Dunbartonshire Voluntary Association (EDVA) Community Mental Health and Wellbeing Fund

**SCOTTISH FAMILIES AFFECTED BY ALCOHOL AND DRUGS****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

Scottish Government	Nyxoid Test of Change
Corra Foundation: Challenge Fund	Aberdeenshire Family Support Service
Bank of Scotland Reach Fund	Helpline Assistant
Foundation Scotland CRRR <sup>23</sup> Fund	Helpline Assistant
Merchant's House Glasgow	Helpline Assistant
Neighbourly Foundation – Together Fund	East Dunbartonshire wellbeing programme
Kells Trust	East Dunbartonshire wellbeing programme
Stirlingshire Voluntary Enterprise	Forth Valley online family wellbeing prog.
National Lottery Community Fund	Forth Valley online family wellbeing prog.
NHS Forth Valley COVID grant	Forth Valley online family wellbeing prog.
Arnold Clark Community Fund	Forth Valley online family wellbeing prog.
Schroder Charity Trust	Bereavement Support
National Lottery #Celebrate25 grant	Bereavement Support – National Group
Miss ME Swinton Paterson's Charit Trust	Telehealth
Asda Community Grant	Routes YP Project – activities/events
Asda Green Tokens	Routes YP Project – activities/events
East Dunbartonshire Community Grant	Routes YP Project – activities/events
East Dunbartonshire Summer Grant	Routes YP Project – activities/events
Kids Out UK –	Routes YP Project - Skiing activity grant
Radio Clyde Cash for Kids:	
Emergency Fund	Routes YP Project – vouchers
Summer Activities	Routes YP Project – activities/events
Xmas Activities	Routes YP Project – activities/events
Xmas Appeal	Routes YP Project – vouchers
Speedo Mick Foundation	Routes YP Project – activities/events

**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 2023</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Fixed Assets	28,415	-	28,415	22,496	-	22,496
Trade debtors	135,757	-	135,757	86,257	-	86,257
Other debtors	9,386	-	9,386	11,149	-	11,149
Cash	92,175	268,950	361,125	245,187	234,301	479,488
Trade creditors	(1,755)	(22,929)	(24,684)	(186)	(5,295)	(5,481)
Other creditors	(10,429)	(246,021)	(256,450)	(114,492)	(224,476)	(338,968)
	<b>253,549</b>	<b>-</b>	<b>253,549</b>	<b>250,411</b>	<b>4,530</b>	<b>254,941</b>

<sup>23</sup> Community Response, Recovery, Resilience Fund

**SCOTTISH FAMILIES AFFECTED BY ALCOHOL AND DRUGS****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023****17. Reconciliation of net income/(expenditure) to net cash flow from operating activities**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Net income for the year (as per Statement of Financial Activities)	(1,392)	37,988
Adjustments for:		
Depreciation Charge	9,585	4,295
Loss on disposal	-	117
(Increase) in debtors	(47,737)	(25,578)
(Decrease in creditors)	(63,315)	58,744
<b>Net cash provided by operating activities</b>	<u>(102,859)</u>	<u>75,566</u>

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

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Cash in hand	<u>361,125</u>	<u>479,488</u>
Total cash and cash equivalents	<u><u>361,125</u></u>	<u><u>479,488</u></u>