SCOTTISH FAMILIES AFFECTED BY ALCOHOL AND DRUGS

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2017
SCOTTISH FAMILIES AFFECTED BY ALCOHOL AND DRUGS

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REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees

Brenda Bellando
Colin Hutcheon
Eleanor Robertson MBE
Heather Darling (Treasurer)
Isobel McNab (Chair)
James Kerr
Kristofer McGhee
Lindsay Donald
Lorraine Halliday
Michael Byrne

Senior Management Team

Justina Murray
(Chief Executive) Appointed June 2017
Christine M Duncan MSW
(Chief Executive) Resigned Feb 2017
Scott Clements
(Head of Programmes)
Stephen Wilkie-McFarlane
(Head of Operations)

Secretary

Stephen Wilkie-McFarlane

Principal Office

Suite 3
Stirling House
226 St Vincent Street
Glasgow
G2 5RQ

Charity Number

SC034737

Company Number

SC345289

Bankers

Bank of Scotland
67 Bank Street
Lochgelly
GY5 9QN

Auditors

Wylie & Bisset LLP
168 Bath Street
Glasgow
G2 4TP

Solicitors

Morton Fraser LLP
145 St Vincent Street
Glasgow
G2 5J
SCOTTISH FAMILIES AFFECTED BY ALCOHOL AND DRUGS

Report of the Trustees for the year ended 31 March 2017

The trustees present their report together with the audited financial statements of the charity for the year ended 31 March 2017. The trustees have adopted the provision of the Statement of Recommended Practice (SORP) “Accounting and Reporting by Charities” (FRS102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity’s governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014.

Trustees of the charity

Scottish Families is administered by a Board of Trustees. The Board of Trustees met six times during the twelve-month period April 2016 to March 2017.

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

Brenda Bellando – appointed 12 June 2017
Colin Hutcheon – appointed 30 May 2017
Eleanor Robertson MBE
Gemma McNeill – resigned 25 May 2017
Heather Darling (Treasurer) – appointed 4 July 2016
Isabel McNab (Chair)
James Kerr – appointed 28 July 2016
Kristofer McGhee
Lindsey Donald – appointed 16 June 2016
Lorraine Halliday – appointed 14 October 2017
Michael Byrne – appointed 12 June 2017

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

Governance document

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

Structure, governance & management

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

Report of the Trustees for the year ended 31 March 2017

Co-opted trustees are appointed for a fixed tenure with the possibility of renewal. Trustees are appointed following an open recruitment process which comprises advertising in the local press, online and interviews. The charity is keen to ensure it has an appropriate skills mix to reflect the needs and focus of Scottish Families. The chair and chief executive are responsible for the induction of any new trustees, which involves awareness of the trustee’s responsibilities, the history and philosophical approach of the charity, and meetings with senior staff members.

All new Trustees receive an induction pack and programme. The pack comprises the Memorandum & Articles of Association, trustee job description and person specification, most recent annual accounts, most recent Board papers, organisation chart and trustee declarations.

In terms of decision-making, the Trustees' main contribution is at a strategic level, with the finances of the organisation given greater scrutiny by the Business Committee.

The Trustees delegate the day-to-day running of the charity to the Chief Executive who in turn works with senior managers across the organisation. The management team for 2016/17, which for statutory purposes are deemed to be the Key Management Personnel, was:

- Christine Duncan  Chief Executive
- Scott Clements  Head of Programmes
- Stephen Wilkie-McFarlane  Head of Operations
- Margaret Livingstone  National Co-ordinator for Family Support Services

In July 2016, new posts of Head of Programmes and Head of Operations were created. Scott Clements and Stephen Wilkie-McFarlane were recruited to these posts. Margaret Livingstone left the charity on the 15th June 2016.

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 15 staff during 2016/17. This is a decrease of 2 from 2015/16 and reflects the pressure on funding experienced during the year.

Our Helpline is supported by volunteers, and we plan to develop additional volunteering opportunities with Scottish Families in 2017-18.

About Scottish Families

The charity started as a grassroots organisation in 2003, when families expressed their desire to become a united force to raise awareness of the difficulties they face, before being incorporated in July 2008 as Scottish Network for Families Affected by Drugs. In July 2010, it changed its name to Scottish Families Affected by Drugs and subsequently in 2013, having incorporated alcohol into its remit, changed its name to Scottish Families Affected by Alcohol and Drugs.
SCOTTISH FAMILIES AFFECTED BY ALCOHOL AND DRUGS

Report of the Trustees for the year ended 31 March 2017

Vision
A Scotland which recognises and supports the needs of families affected by the substance misuse of a loved one and the crucial role families can play in the recovery journey. A Scotland which recognises that families need to recover too.

Mission
To support families across Scotland who are affected by alcohol and drugs misuse, and raise awareness of the issues affecting them. It has been shown that the involvement of family members can aid the recovery process of those who misuse alcohol or drugs and in order to provide support to people in recovery, families themselves need to be supported. Family members report feeling isolated, stressed, stigmatised and guilty. Clearly family members need support and services in their own right.

Objectives
The charity's objectives as stated in its memorandum and articles of association are:

- To relieve the needs of families across Scotland that are affected by misuse of drugs and the needs of those caring for people in Scotland who have problems of drug abuse and in particular, through supporting the establishment and further development of Family Support Groups which provide support and assistance to such families and carers;
- To advance education, and in particular with regard to the issues associated with misuse of drugs;
- To promote the voluntary sector and the effectiveness and/or efficiency of charities, and particularly through supporting organisations which aim to address issues associated with misuse of drugs.

What We Do

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

➢ Our free, confidential Helpline (08080 10 10 11/ helpline@sfad.org.uk) provides listening support and advice to anyone concerned about someone else’s alcohol or drug use, including families and practitioners. Our Helpline is supported by volunteers, and is available from Monday to Friday between 9am and 11pm and Saturday and Sunday between 5pm and 11pm.

➢ Our Telehealth service provides a series of free, one-to-one CRAFT sessions over the phone, video chat or instant messaging over 6-8 weeks. CRAFT (Community Reinforcement and Family Training) is an evidence-based, non-judgemental programme for anyone affected by someone else’s substance misuse. It covers issues such as positive communication, looking after yourself, and encouraging your loved one to enter treatment. Telehealth is available to family members across Scotland.

➢ Our Bereavement Support Service offers listening support and advice to family members affected by a drug-related death, along with the opportunity to be referred to a professional counsellor in their own local area. This service is free and offers up to six individual counselling sessions. Bereavement Support is available to family members across Scotland.

➢ We are commissioned to deliver local Family Support Services by a number of Alcohol and Drug Partnerships. This includes the provision of one-to-one support, family support groups and collaboration with other local services. We are currently providing services in
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Report of the Trustees for the year ended 31 March 2017

East Dunbartonshire and Forth Valley. We also work closely with other family support services in other areas, and are working with Alcohol and Drug Partnerships to ensure that the value and impact of dedicated family support is recognised in all local areas.

➢ We deliver Workforce Training and Development Support to organisations across Scotland, including alcohol and drug services and the wider workforce. This support is tailored to meet each organisation’s needs, including short presentations or briefings, half-day interactive sessions, and bespoke training and development work. Courses for between 10-20 people are currently available on Families Need to Recover Too, Family Inclusive Practice and Group Facilitation Skills.

➢ We have developed a range of approaches to Working with Communities, including our Adult Learning and Empowering Communities (ALEC) toolkit (which uses an asset-based community development approach with both geographic communities and communities of interest); prevalence studies (including with specific groups such as young people) and scoping studies.

➢ Although we do not currently have a dedicated Policy and Campaigns resource, the Scottish Families team plays an active role in shaping and influencing policy and practice. For example we are members of a number of expert groups and partnerships, including parliamentary cross-party groups, local and national strategy and service development groups, and advocacy groups.

➢ Our Communications portfolio includes our website (completely re-designed and relaunched in Autumn 2017), social media and media relations. This work helps increase awareness of families' experiences, including supporting families to tell their own stories where appropriate.

➢ Through Fundraising we aim to create a sustainable resource base to support all of our work. Our Fundraising Manager is supported by two local fundraising committees in this work.

Overview of Performance

Over the past year:

➢ We answered 629 Helpline calls (58% phone, 9% email, 20% webchat) – 3.9% increase on previous year;

➢ We received 109 new referrals to our Family Support Service in Forth Valley (up 12%) and 60 new referrals in East Dunbartonshire (up 53%), in addition to the families we were already supporting through one-to-one and group support. We also provided direct support and guidance to a number of other family support groups and services across Scotland.

➢ We support 60 family members through our Bereavement Service (46% increase). Outcomes measures identified a 40% reduction in the symptoms individual family members are impacted by at their intake screening;

➢ We delivered our Telehealth Service to 72 family members, across 20 ADP areas (overall numbers down but engagement with individuals up 81% (average sessions completed 5.6,
up from 3.1 in previous year). Outcomes measures identified 31% improvement in wellbeing for family members;
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Report of the Trustees for the year ended 31 March 2017

- We worked with 7 different communities using our asset-based community development approach, including the Adult Learning & Empowering Communities (ALEC) toolkit – Larkfield, Inverclyde; Ayrshire College; Falkirk Criminal Justice Partnership; HMP Grampian; Forth Valley College; Glasgow community social & health integrated partnership and North Lanarkshire Recovery Mentors.

- We delivered training to 732 practitioners across 13 Alcohol and Drug Partnership areas (45% increase on previous year) and delivered two training webinars for people working with families following a drug related death;

- We redesigned our newsletter and delivered our communications and social media strategies. We had 1579 followers on Twitter and 930 on Facebook.

- We worked with a number of expert groups including the Scottish Government’s Partnership for Action on Drugs in Scotland (PADS), the Alcohol Advocacy Coalition and Cross Party Groups;

- We had a team of 32 walkers in the Kiltwalk 2016 including 15 family members from local groups.

We measure the impact of our work through:

- Post training/conference evaluations.
- Pre and post testing of client’s perception of need and our ability to respond for our Telehealth, Bereavement and 1:1 programmes.
- Mailed evaluation forms to clients on our Helpline who provide addresses.
- Focus groups made up of service users to gauge effectiveness of services.

For example our service evaluation in Forth Valley in 2016-17 found 77% of family members felt calmer, 83% felt more able to cope, 65% felt better able to support their loved one, 53% felt communication with their loved one had improved, and 47% stated their loved one had reduced or stopped using substances.

A review of individual case notes (65 family members) was conducted to gather information on wellbeing outcomes for the family members predominantly receiving one-to-one support. 51% reported improvement of their own self-care; 63% reported improvement of their own coping skills; 46% reported improvement in communication between themselves and their loved one; 35% reported increased confidence when responding to their loved one.

We also gather qualitative feedback from those using our services, including practitioners:

"We now have plans to look at how we can more consistently look at how we can involve significant others in a person’s recovery and if the service can have a role in other aspects of family recovery.” (Substance Misuse Service Team Manager).

"I feel more confident in including family members in meeting with substance user using guidelines provided.” (Substance Misuse Worker).

"I thought with the help of ‘professionals’, my son would be in safe hands and he would stop using drugs and this would make everything ‘ok’. I was devastated to find this not to be the case and felt I had nowhere else to turn, that was until I spoke to [interventionist]. Then I realised, I can’t control what [son] does, but I can change things by focusing on myself and looking at how I communicate my fears and concerns. I cannot thank [interventionist] enough, my son is doing amazingly well and I now feel back in control of my own life and future.”
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Report of the Trustees for the year ended 31 March 2017

"Even though he is still using, I feel like 'me' again and it no longer consumes me or my life."

"I looked forward to every Thursday night after the first session, and even since it's ended, I still take the hour every Thursday to go over my notes and make sure I am staying on track. I don't just cope with [loved one] now, we are supporting each other through our recovery journey and for the first time in years communicating."

"I feel like I have got my confidence back."

"It is good to know I am not alone dealing with all this."

"I like the group because it is an opportunity to offload and have people understand you without judgement."

"It was really helpful to have had the opportunity of the counselling. The atmosphere was relaxed. I know I have some time to go to feel 100% but I feel so much better already."

"I can see my life is beginning to have hope, I can live the life the way I want without feeling guilty."

"I can now wake up in the morning and keep busy and know it's ok to laugh."

"When I was given your number I didn't think there was any point in calling. I have looked for help for years but nobody really listens. The time you have taken tonight to support me gives me hope that my daughter can make a change. I can see how I can put into practice some of the tips you gave me to engage with her better. You've made an old lady less stressed, thank you."

"It's difficult for a husband to say that they are not coping with their wife. Men are seen to be the strong ones in a relationship but my strength has been drained over the years. It's been great to have the freedom to chat to you via the computer as it allows me to take in what you have said without having to keep my emotions in check and speak to you in person. I am looking forward to speaking to the family support worker and taking forward your offer of help."

Managing Risk

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

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

- A long-term strategic plan, supported by annual workplan, and an annual budget for all income and expenditure – all of which are approved by the Trustees.

- Regular consideration by the senior management team and Trustees of financial results and performance indicators.
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Report of the Trustees for the year ended 31 March 2017

- Periodic review of systems and controls by senior management and Trustees.
- Identification, management of quarterly review of risks via our risk register.

The Board has identified our most significant risks (i.e. ‘High’ risk rating in June 2017) and countermeasures as follows:

- Securing sufficient funding to deliver our activities (countermeasure: diversifying and strengthening our funding base);
- Technical functionality of our Helpline (countermeasure: invested in telephony upgrade)
- Meeting demand for our Telehealth service and insecurity of its funding (countermeasure: reshifted and increased staffing resource/ confirmed funding for 2017-18)
- Retaining core funding for organisational leadership (countermeasure: diversifying and strengthening funding base as above; investment in fundraising manager).

Financial review

Financial performance
In 2016/17, Scottish Families total income, per the attached Statement of Financial Affairs (SOFA), decreased by £2,527, whilst in this period our grant income increased by 1.5% £8,678. In effect we broadly secured similar funding over 2015/16 and 2016/17. The overall reduction in income compared to 2015/16 related partially to the receipt of a one off contribution from the voluntary liquidation of Smart Recovery UK in that year.

In spite of this seemingly secure level of funding, Scottish Families is acutely aware of its need to continually seek to attract new income sources and explore funding opportunities, whilst endeavouring to have the strongest possible financial controls to manage its cost base and achieve full cost recovery for all funded programmes and core activities.

As to 2017/18, Scottish Families have been successful in the past year in attracting grant funding awards, in spite of a very difficult financial backdrop for the third sector and we will strive to ensure that funding remains available to continue to meet our goals.

Reserves policy
The charity’s policy is to have sufficient reserves to cover operating costs for 3-5 months of activities relating to unrestricted income streams. In respect to these funds, based on current expenditure levels, this equates to £66,319 to £110,531. The balance for unrestricted general reserves at 31 March 2017 is £204,616 of which £16,382 are designated redundancy funds, this leaves general funds of £188,234 which is above this range. The designated redundancy funds are calculated on the likely costs anticipated should staff be made redundant at 31 March 2018.

Going concern
The trustees of Scottish Families Affected by Alcohol and Drugs are confident that the finances of the organisation are currently secure but remain challenging beyond March 2018. The Scottish Government continues to offer generous support and funding from other sources continues to boost our income.

Principal funding sources

- Scottish Government.
- The Children, Young People, Families, Early Intervention and Adult Learning and Empowering Communities Fund
SCOTTISH FAMILIES AFFECTED BY ALCOHOL AND DRUGS

Report of the Trustees for the year ended 31 March 2017

- East Dunbartonshire and Forth Valley Alcohol and Drugs Partnerships (ADPs)
- The Robertson Trust

In 2016/17 funding from Scottish Government and ADPs in East Dunbartonshire and Forth Valley continued to provide Scottish Families with the opportunity to demonstrate the beneficial impact of support on the health and wellbeing of families affected by problematic substance use.

Scottish Families’ ability to establish itself as the leader of family recovery secured a three year core funding stream from 2016/17 from the Lloyds TSB Foundation for Scotland’s Children, Young People, Families, Early Intervention (CYPEIF) and Adult Learning and Empowering Communities (ALEC) Fund, along with continued funding from the Scottish Government, East Dunbartonshire and Forth Valley ADPs and The Roberston Trust.

Continuing confidence in our services has maintained funding from the Scottish Government for the second and third year grant funding for our Bereavement Counselling service (to 31 March 2018) and continued combined project development funding from the Robertson Trust and Scottish Government to deliver our Telehealth Programme.

Investment policy & performance

At 31 March 2017, Scottish Families had significant cash resources, albeit this includes early receipt of grant funding for 2017/18, resulting in healthy net current assets of £243,382, which we intend to use to assist the delivery of our programmes in 2017/18. In spite of the level of cash reserves, Scottish Families are seeing funding moving more and more to payment in arrears, which has increased the need to have ready funds to meet our liquidity requirements but consequently, reduced any opportunities for investment, which with low interest rates, generally need long fixed term investments to realise any significant income.

Strategic Plan 2017-20

Our Strategic Plan for the next three years will be launched at our ‘It’s All Relative’ conference in Stirling on 4-5 November 2017. The Plan has been developed following extensive engagement with staff, trustees, families, practitioners and policy-makers between June – October 2017. The framework for the Plan is very simple, focusing on 5 key Outcomes (the results we want to achieve), with a number of Developments for each of these.

Families are supported  
Families are included  
Families are recognised  
Families are connected to communities  
Families are a movement for change
SCOTTISH FAMILIES AFFECTED BY ALCOHOL AND DRUGS

Report of the Trustees for the year ended 31 March 2017

Trustees' responsibilities in relation to the financial statements

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

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

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

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

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

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

Scottish Families continues to flourish as a unique organisation in Scotland, supporting and providing a voice for families affected by alcohol and drugs. During 2016-17 we reached a watershed, providing a unique opportunity to re-examine our organisation and prepare for the next stage of our development – as we move out of our teenage years towards maturity!

During this period, the Board membership has benefited from a robust skills audit and as a result a number of new trustees have been recruited. This work has been ongoing and continues to date. We are confident that the Board is skilled, experienced and committed, as confirmed by an Independent Governance Review completed for the Scottish Government in June 2017.

Scottish Families has benefited greatly from direct funding support from:
- The Scottish Government
- Children, Young People, Families, Early Intervention and Adult Learning and Empowering Communities Fund
- East Dunbartonshire and Forth Valley Alcohol and Drug Partnerships
- The Robertson Trust.
SCOTTISH FAMILIES AFFECTED BY ALCOHOL AND DRUGS

Report of the Trustees for the year ended 31 March 2017

We are grateful to our principal funders, and also to all of those who have made charitable donations and helped with fundraising to support our important work. Our fundraisers have undertaken their work with enthusiasm and innovation, and the Kiltwalk was one of the more memorable events of the year.

As with many other Scottish charities, the future funding picture remains challenging, with public sector budget reductions continuing, and the challenge of prioritising investment in families amidst so many other policy priorities and pressures.

We are grateful to all of the Scottish Families Board members for the considerable amount of time they gave voluntarily and the expertise and experience they give to the organisation. This is done on a voluntary basis with no remuneration.

In looking to the future, the enthusiastic and inspired leadership provided by the new CEO has already brought significant benefits to Scottish Families.

The staff team have shown resilience, hard work and dedication during a period of transitional months following the departure of our previous CEO, for which they deserve great credit and recognition. The future for Scottish Families has rarely looked brighter and more positive.

We have engaged with over 120 people in developing our new Strategic Plan 2017-20, and received support from local and national policy-makers and practitioners. Families have been key to this strategy engagement, and their contributions have been thoughtful, informed and have provided inspiration.

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: [Signature]
Date: 5 November 2017
INDEPENDENT AUDITOR’S REPORT TO THE TRUSTEES AND MEMBERS OF SCOTTISH FAMILIES AFFECTED BY ALCOHOL AND DRUGS FOR THE YEAR ENDED 31 MARCH 2017

We have audited the financial statements of Scottish Families Affected by Alcohol and Drugs for the year ended 31 March 2017 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cashflows and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditors' 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 company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditor
As explained more fully in the Trustees' Responsibilities Statement set out on page 10 the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustees Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board’s Ethical Standards for Auditors.

Scope of the audit of the financial statements
An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Report of the Trustees to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies, we consider the implications for our report.

Opinion on financial statements
In our opinion the financial statements:

- give a true and fair view of the state of the charitable company’s affairs as at 31 March 2017 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 Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).
INDEPENDENT AUDITOR’S REPORT TO THE TRUSTEES AND MEMBERS OF SCOTTISH FAMILIES AFFECTED BY ALCOHOL AND DRUGS FOR THE YEAR ENDED 31 MARCH 2017

Opinion on other matter prescribed by the Companies Act 2006
In our opinion the information given in the Trustees’ Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which we are required to report by exception
In the light of our knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees’ Annual Report. We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- the charitable company has not kept proper and adequate accounting records or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees’ remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies’ regime and take advantage of the small companies’ exemption in preparing the directors report and take advantage of the small companies exemption from the requirement to prepare a strategic report.

Wylie & Bisset LLP

Jenny Simpson 168 Bath Street
Senior statutory auditor Glasgow
For and on behalf of Wylie & Bisset LLP, Statutory Auditor G2 4TP

Wylie & Bisset LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

Date: 5 November 2017
All income and expenditure derive from continuing activities.

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

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<th>537 433</th>
<th>537 433</th>
<th>537 433</th>
<th>537 433</th>
</tr>
</thead>
<tbody>
<tr>
<td>295 704</td>
<td>295 704</td>
<td>295 704</td>
<td>295 704</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>295 704</th>
<th>295 704</th>
<th>295 704</th>
<th>295 704</th>
</tr>
</thead>
<tbody>
<tr>
<td>256 124</td>
<td>256 124</td>
<td>256 124</td>
<td>256 124</td>
</tr>
</tbody>
</table>

Note

The italicised text indicates the income from donations (pounds sterling).
SCOTTISH FAMILIES AFFECTED BY ALCOHOL AND DRUGS

BALANCE SHEET AS AT 31 MARCH 2017

<table>
<thead>
<tr>
<th>Note</th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td><strong>Current assets:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Debtors</td>
<td>11</td>
<td>54,979</td>
</tr>
<tr>
<td>Cash at bank and in hand</td>
<td>17</td>
<td>239,600</td>
</tr>
<tr>
<td><strong>Total current assets</strong></td>
<td></td>
<td>294,579</td>
</tr>
<tr>
<td><strong>Liabilities:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Creditors falling due within one year</td>
<td>12</td>
<td>51,197</td>
</tr>
<tr>
<td><strong>Net current assets</strong></td>
<td></td>
<td>243,382</td>
</tr>
<tr>
<td><strong>Net assets</strong></td>
<td></td>
<td>243,382</td>
</tr>
<tr>
<td><strong>The funds of the charity:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Restricted income funds</td>
<td>14</td>
<td>38,766</td>
</tr>
<tr>
<td>Unrestricted funds</td>
<td>14</td>
<td>204,616</td>
</tr>
<tr>
<td><strong>Total charity funds</strong></td>
<td></td>
<td>243,382</td>
</tr>
</tbody>
</table>

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

Approved by the trustees and signed on their behalf by:

Name: [Signature]

Name: [Signature]

Date: 5 November 2017

Registered Company No: SC345289
## SCOTTISH FAMILIES AFFECTED BY ALCOHOL AND DRUGS

### STATEMENT OF CASH FLOWS
FOR THE YEAR ENDING 31 MARCH 2017

<table>
<thead>
<tr>
<th>Note</th>
<th>Total Funds 2017</th>
<th>Prior Year 2016</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td>16</td>
<td>(83,721)</td>
<td>100,337</td>
</tr>
</tbody>
</table>

---

**Cash flows from operating activities:**

Net cash (used in)/provided by operating activities

<table>
<thead>
<tr>
<th></th>
<th>Total Funds 2017</th>
<th>Prior Year 2016</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td></td>
<td>(83,721)</td>
<td>100,337</td>
</tr>
</tbody>
</table>

---

**Change in cash and cash equivalents in the year**

<table>
<thead>
<tr>
<th></th>
<th>Total Funds 2017</th>
<th>Prior Year 2016</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td></td>
<td>(83,721)</td>
<td>100,337</td>
</tr>
</tbody>
</table>

---

**Cash and cash equivalents brought forward**

<table>
<thead>
<tr>
<th>Note</th>
<th>Total Funds 2017</th>
<th>Prior Year 2016</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td>17</td>
<td>323,321</td>
<td>222,984</td>
</tr>
</tbody>
</table>

---

**Cash and cash equivalents carried forward**

<table>
<thead>
<tr>
<th>Note</th>
<th>Total Funds 2017</th>
<th>Prior Year 2016</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td>17</td>
<td>239,600</td>
<td>323,321</td>
</tr>
</tbody>
</table>
SCOTTISH FAMILIES AFFECTED BY ALCOHOL AND DRUGS

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2017

1. Accounting Policies

(a) Basis of preparation and assessment of going concern
The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

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

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

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

(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 14.

(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 13).
SCOTTISH FAMILIES AFFECTED BY ALCOHOL AND DRUGS

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2017

1. Accounting Policies (continued)

(d) Expenditure recognition
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (e) below.

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

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

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

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

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

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

(i) Pensions
Employees of the charity were entitled to join a defined contribution ‘money purchase’ scheme. The charity contribution is restricted to the contributions disclosed in note 8. There were outstanding contributions of £618 at the year end. The costs of the defined contribution scheme are included within support and governance costs and charged to the funds of the charity using the methodology set out in note 1(e). This offer closed to new members on 31st March 2017. All staff not in the above scheme, at 1st April 2017, were enrolled into the charity’s auto enrolment scheme with the People’s Pension.
SCOTTISH FAMILIES AFFECTED BY ALCOHOL AND DRUGS

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2017

1. Accounting Policies (continued)

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

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

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 (2016: £nil). Expenses paid to the trustees in the year totalled £2,771 (2016: £2,949). These expenses were paid to 5 (2016: 4) trustees for reimbursement of their travel expenses.

4. Income from charitable activities

<table>
<thead>
<tr>
<th></th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Support for families</td>
<td>576,195</td>
<td>567,517</td>
</tr>
<tr>
<td></td>
<td>576,195</td>
<td>567,517</td>
</tr>
</tbody>
</table>

5. Income from Donations

<table>
<thead>
<tr>
<th></th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Donations</td>
<td>6,862</td>
<td>18,709</td>
</tr>
<tr>
<td></td>
<td>6,862</td>
<td>18,709</td>
</tr>
</tbody>
</table>
SCOTTISH FAMILIES AFFECTED BY ALCOHOL AND DRUGS

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2017

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:

<table>
<thead>
<tr>
<th>Cost type</th>
<th>Total allocated</th>
<th>Governance related</th>
<th>Other support costs</th>
<th>Basis of apportionment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Staff costs</td>
<td>47,754</td>
<td>18,450</td>
<td>29,304</td>
<td>Staff time</td>
</tr>
<tr>
<td>Total</td>
<td>47,754</td>
<td>18,450</td>
<td>29,304</td>
<td></td>
</tr>
</tbody>
</table>

Governance costs:

<table>
<thead>
<tr>
<th></th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Board travel, subsistence &amp; accommodation</td>
<td>2,771</td>
<td>2,675</td>
</tr>
<tr>
<td>Board Recruitment</td>
<td>1,920</td>
<td>-</td>
</tr>
<tr>
<td>Auditor’s remuneration</td>
<td>4,000</td>
<td>4,878</td>
</tr>
<tr>
<td>Other governance costs</td>
<td>250</td>
<td>43</td>
</tr>
<tr>
<td>Support costs (see above)</td>
<td>18,450</td>
<td>17,684</td>
</tr>
<tr>
<td>Total</td>
<td>27,391</td>
<td>25,280</td>
</tr>
</tbody>
</table>

Allocation of governance and other support costs:

<table>
<thead>
<tr>
<th></th>
<th>Support costs</th>
<th>Governance costs</th>
<th>Total 2017</th>
<th>Total 2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Support for families</td>
<td>29,304</td>
<td>27,391</td>
<td>56,695</td>
<td>52,931</td>
</tr>
<tr>
<td>Total allocated</td>
<td>29,304</td>
<td>27,391</td>
<td>56,695</td>
<td>52,931</td>
</tr>
</tbody>
</table>

7. Analysis of expenditure on charitable activities

<table>
<thead>
<tr>
<th></th>
<th>Support for families</th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Staff Costs</td>
<td>417,128</td>
<td>417,128</td>
<td>511,182</td>
</tr>
<tr>
<td>Legal and professional</td>
<td>6,282</td>
<td>6,282</td>
<td>17,192</td>
</tr>
<tr>
<td>Helpline</td>
<td>930</td>
<td>930</td>
<td>1,388</td>
</tr>
<tr>
<td>Events and conferences</td>
<td>1,014</td>
<td>1,014</td>
<td>7,578</td>
</tr>
<tr>
<td>Office costs</td>
<td>34,113</td>
<td>34,113</td>
<td>34,165</td>
</tr>
<tr>
<td>Bank charges</td>
<td>96</td>
<td>96</td>
<td>96</td>
</tr>
<tr>
<td>Governance costs (note 6)</td>
<td>27,391</td>
<td>27,391</td>
<td>25,280</td>
</tr>
<tr>
<td>Support costs (note 6)</td>
<td>29,304</td>
<td>29,304</td>
<td>27,651</td>
</tr>
<tr>
<td>Total</td>
<td>516,258</td>
<td>516,258</td>
<td>624,532</td>
</tr>
</tbody>
</table>

21
8. Analysis of staff costs and remuneration of key management personnel

<table>
<thead>
<tr>
<th></th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries and wages</td>
<td>365,488</td>
<td>437,923</td>
</tr>
<tr>
<td>Social security costs</td>
<td>34,077</td>
<td>40,127</td>
</tr>
<tr>
<td>Employer contributions to pension schemes</td>
<td>4,905</td>
<td>6,372</td>
</tr>
<tr>
<td>Total staff costs and employee benefits</td>
<td>404,470</td>
<td>484,422</td>
</tr>
</tbody>
</table>

No employees had employee benefits in excess of £60,000 (2016: Nil).

<table>
<thead>
<tr>
<th></th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>No.</td>
<td>15</td>
<td>17</td>
</tr>
</tbody>
</table>

The average weekly number of persons, by headcount, employed by the charity during the year was:

<table>
<thead>
<tr>
<th></th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Key management personnel remuneration</td>
<td>146,890</td>
<td>161,980</td>
</tr>
</tbody>
</table>

9. Net income/(expenditure) for the year

<table>
<thead>
<tr>
<th></th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Auditor’s remuneration:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Audit fees</td>
<td>4,000</td>
<td>3,883</td>
</tr>
<tr>
<td>Accountancy fees</td>
<td></td>
<td>995</td>
</tr>
</tbody>
</table>

10. Government Grants

Income from government grants comprises of amounts received from the Scottish Government to support families affected by alcohol and drugs. These amounted to £266,194 (2016: £309,323).
SCOTTISH FAMILIES AFFECTED BY ALCOHOL AND DRUGS

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2017

11. Debtors

<table>
<thead>
<tr>
<th></th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Trade debtors</td>
<td>£49,631</td>
<td>£4,531</td>
</tr>
<tr>
<td>Other debtors</td>
<td>£5,348</td>
<td>£5,021</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>£54,979</td>
<td>£9,552</td>
</tr>
</tbody>
</table>

12. Creditors: amounts falling due within one year

<table>
<thead>
<tr>
<th></th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Trade creditors</td>
<td>£1,662</td>
<td>£2,967</td>
</tr>
<tr>
<td>Other creditors and accruals</td>
<td>£13,746</td>
<td>£5,784</td>
</tr>
<tr>
<td>Deferred income (Note 13)</td>
<td>£27,786</td>
<td>£138,388</td>
</tr>
<tr>
<td>Taxation and social security costs</td>
<td>£8,003</td>
<td>£11,000</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>£51,197</td>
<td>£158,139</td>
</tr>
</tbody>
</table>

13. Deferred income

<table>
<thead>
<tr>
<th></th>
<th>£</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance as at 1 April 2016</td>
<td>£138,388</td>
</tr>
<tr>
<td>Amount released to income earned from charitable activities</td>
<td>(£138,388)</td>
</tr>
<tr>
<td>Amount deferred in year</td>
<td>£27,786</td>
</tr>
<tr>
<td>Balance as at 31 March 2017</td>
<td>£27,786</td>
</tr>
</tbody>
</table>

Deferred income comprises grant income to fund projects in 17/18.
### Redundancy Fund

Represents the potential eventual costs of redundancy of all current staff at 31 March 2018.

The Trustees have created the following designated funds:

- The unRestricted funds are available to be spent for any of the purposes of the Charity.

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Restricted Funds</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Managed Miltonoh Trust</td>
<td>1,920.00</td>
<td>2,195.00</td>
<td>2,495.00</td>
<td>2,793.00</td>
<td>3,096.00</td>
<td>3,400.00</td>
</tr>
<tr>
<td>Robertson Trust</td>
<td>5,500.00</td>
<td>5,500.00</td>
<td>5,500.00</td>
<td>5,500.00</td>
<td>5,500.00</td>
<td>5,500.00</td>
</tr>
<tr>
<td>CYPEF</td>
<td>8,750.00</td>
<td>8,750.00</td>
<td>8,750.00</td>
<td>8,750.00</td>
<td>8,750.00</td>
<td>8,750.00</td>
</tr>
<tr>
<td>Total unrestricted funds</td>
<td>7,875.00</td>
<td>9,545.00</td>
<td>11,645.00</td>
<td>13,845.00</td>
<td>16,195.00</td>
<td>18,545.00</td>
</tr>
</tbody>
</table>

### Notes to the Accounts for the Year Ended 31 March 2017

Scottish families affected by alcohol and drugs.
SCOTTISH FAMILIES AFFECTED BY ALCOHOL AND DRUGS

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2017

14. Analysis of charitable funds (continued)

b) Restricted funds comprises of the following:
   Scottish Government – Alcohol – Joint funding for the Telehealth service.
   Scottish Government – Bereavement Services – Funding provided to support the bereavement counselling service.
   Tudor Trust – Funding towards the National Co-ordinator for Family Support Services salary.
   CYPFEIF – Funding towards the Head of Programmes (Training & Quality), Development Officer for Families & Communities, Helpline Development Officer, Administration & Communications Officer and Chief Executive Officer along with associated costs.
   The Robertson Trust – Joint funding towards the Telehealth service.
   Merchants House of Glasgow - funding towards the Telehealth service.
   Margaret Murdoch Trust - funding towards the Telehealth service.

15. Net assets over funds

<table>
<thead>
<tr>
<th></th>
<th>Unrestricted Funds</th>
<th>Restricted Funds</th>
<th>Total 2017</th>
<th>Unrestricted Funds</th>
<th>Restricted Funds</th>
<th>Total 2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Trade debtors</td>
<td>49,631</td>
<td>-</td>
<td>49,631</td>
<td>4,531</td>
<td>-</td>
<td>4,531</td>
</tr>
<tr>
<td>Other debtors</td>
<td>2,541</td>
<td>2,807</td>
<td>5,348</td>
<td>5,021</td>
<td>-</td>
<td>5,021</td>
</tr>
<tr>
<td>Cash</td>
<td>197,046</td>
<td>42,554</td>
<td>239,600</td>
<td>323,321</td>
<td>-</td>
<td>323,321</td>
</tr>
<tr>
<td>Trade creditors</td>
<td>(868)</td>
<td>(794)</td>
<td>(1,662)</td>
<td>(2,967)</td>
<td>-</td>
<td>(2,967)</td>
</tr>
<tr>
<td>Other creditors</td>
<td>(43,734)</td>
<td>(5,801)</td>
<td>(49,535)</td>
<td>(155,172)</td>
<td>-</td>
<td>(155,172)</td>
</tr>
<tr>
<td></td>
<td>204,616</td>
<td>38,766</td>
<td>243,382</td>
<td>174,734</td>
<td>-</td>
<td>174,734</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th></th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Net income/(expenditure) for the year (as per the Statement of Financial Activities)</td>
<td>68,648</td>
<td>(37,099)</td>
</tr>
<tr>
<td>Adjustments for:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(Increase)/decrease in debtors</td>
<td>(45,427)</td>
<td>4,918</td>
</tr>
<tr>
<td>(Decrease)/increase/ in creditors</td>
<td>(106,942)</td>
<td>132,518</td>
</tr>
<tr>
<td>Net cash provided by operating activities</td>
<td>(83,721)</td>
<td>100,337</td>
</tr>
</tbody>
</table>
SCOTTISH FAMILIES AFFECTED BY ALCOHOL AND DRUGS

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2017

17. Analysis of cash and cash equivalents

<table>
<thead>
<tr>
<th></th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash in hand</td>
<td>£ 239,600</td>
<td>£ 323,321</td>
</tr>
<tr>
<td>Total cash and cash equivalents</td>
<td>£ 239,600</td>
<td>£ 323,321</td>
</tr>
</tbody>
</table>

18. Operating lease commitments

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

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Less than 1 year</td>
<td>£ 3,228</td>
<td>£ 14,400</td>
<td>£ 2,424</td>
<td>£ 21,600</td>
</tr>
<tr>
<td>Between 2 and 5 years</td>
<td>£ 3,759</td>
<td>£ 0</td>
<td>£ 6,334</td>
<td>£ 14,400</td>
</tr>
<tr>
<td></td>
<td>£ 6,987</td>
<td>£ 14,400</td>
<td>£ 8,758</td>
<td>£ 36,000</td>
</tr>
</tbody>
</table>