

West Lothian Drug & Alcohol Service

Scotland · Charity number SC005776

Details

Status	Active
Legal form	Company (the charity is registered with Companies House)
Registered	2000-10-20
Register	View on the OSCR register

Contact

Address	Floor 1 The Almondbank Centre Shiel Walk Craigshill Livingston EH54 5EH
Website	http://www.wldas.com/

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the prevention or relief of poverty', 'the advancement of education', 'the advancement of health', 'the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage'

What the charity does: West Lothian Drug and Alcohol Service provides counselling/support and psychological therapies to young people and adults experiencing difficulties with substance use. It also provides harm reduction interventions including Take Home Naloxone and Needle Exchange and safer injecting advice, dry blood spot testing, bereavement counselling and Art Therapy. Individual sessions and groupwork programmes are available to all clients. There is also a volunteering programme with our Progressing Forward Steering Group.

Beneficiaries: 'Children or young people', 'People with disabilities or health problems', 'Other defined groups'

Objectives: The prevention and relief of poverty. The advancement of education. The advancement of health.

Geography

- **Main operating location:** West Lothian
- **Geographical spread:** Wider, but within one local authority area

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£866,909	£843,285	-	22
2024-03-31	£842,983	£845,498	-	22
2023-03-31	£865,494	£828,451	-	22
2022-03-31	£713,682	£772,018	-	20
2021-03-31	£756,895	£786,110	-	25

Accounts

Charity registration number SC005776 (Scotland)

Company registration number SC212157

WEST LOTHIAN DRUG & ALCOHOL SERVICE
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025



TC Group
Business Advisors & Accountants
1 Lochrin Square
92-98 Fountainbridge
Edinburgh
EH3 9QA

WEST LOTHIAN DRUG & ALCOHOL SERVICE

LEGAL AND ADMINISTRATIVE INFORMATION

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

WEST LOTHIAN DRUG & ALCOHOL SERVICE

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WEST LOTHIAN DRUG & ALCOHOL SERVICE

REPORT OF THE BOARD OF MANAGEMENT

FOR THE YEAR ENDED 31 MARCH 2025

The Board of Management present their report and financial statements of the charity for the year ended 31 March 2025.

Board of Management

The Board of Management are Directors of the charitable company for the purposes of company law and are Trustees for the purpose of charity law and throughout this report are collectively referred to as the Board of Management.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's Articles of Association, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019).

Objectives and activities

The main objectives and activities for the year continued to focus upon the promotion of recovery and prevention/early intervention of those young people and adults at risk of harm from their own or a significant others substance use and the rehabilitation of those using substances and/or affected by another's substance use. The strategies employed to assist the charity to meet these objectives included the following:

- Providing a range of services which meet relevant quality standards including Recovery Orientated Systems of Care (ROSC), Quality Principles, MAT (Medically Assisted Treatment) Standards 1 – 10, Substance Use Prevention/Early Intervention, Recovery Community Development and Employability to address the issues related to and symptoms of substance use.
- Reducing the health and social harms associated with substance use, not only for the individuals' using substances but their wider networks including, family/loved ones/friends and the broader community of West Lothian.
- Providing educational sessions within schools, voluntary/statutory organisations, and communities, aimed at increasing awareness of and reducing the harm caused by substance misuse. Also, challenging/addressing the stigma/discrimination and inequalities experienced by those people using substances and significant others (family, friends, loved ones, carers etc) affected by another's substance use.
- Working towards applying national standards of service within a health and social care setting – dignity, respect, compassion, inclusive, responsive care, support and wellbeing.
- Working in partnership with other agencies and those with lived/living experience to provide the widest range of evidence-based trauma informed services available (including identifying where gaps exist within current service provision) that best meet the needs of the client population from a person-centred and rights-based approach.

WEST LOTHIAN DRUG & ALCOHOL SERVICE

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Purpose (Main areas of charitable activity)

- Provide appropriate and relevant harm reduction advice/information including brief interventions, Alcohol Brief Interventions (ABI) and onward referrals and sign posting to other relevant services as part of a holistic approach to care.
- 1:1 Counselling and psychological therapies
- Manualised psychoeducation group work rolling programme
- Wellbeing Wednesday – stand alone summer groupwork sessions (July – August)
- Education/training including drug and alcohol/stigma awareness, training to supply and administer Take Home Naloxone – Naloxone Champion
- Grief counselling for young people who have experienced a sudden/unexpected death (with or without substance use involvement)
- Art therapy for young people and adults 1:1 and group taster sessions (internal partnership)
- Reducing barriers to treatment by addressing stigma, discrimination, deprivation and inequalities
- 1:1 and group support for family and friends impacted by another's substance use
- PFSG (Progressing Forward Steering Group) volunteer involvement in the development of WLDAS and partner services making collaborative working links with other lived/living experience groups
- Wraparound care/support from a whole family approach for children, families and young people and upskilling of other professionals working/having contact with children, families/carers and young people
- Harm Reduction Outreach providing needle exchange and other appropriate items for safer injecting, Dry Blood Spot Testing (DBST) for Blood Borne Viruses (BBV), wound care, Take Home Naloxone (THN) and where appropriate, substance testing through WEDINOS laboratory
- Partnership working and involvement in significant multi-agency (3rd Sector and Statutory) strategic planning groups, development and review groups including, Drug Related Death Reviews
- Quality Improvement Project partner with NHS Lothian Sexual Health, Public Health Scotland (PHS), West Lothian Addiction Care Partnership and West Lothian Alcohol and Drug Partnership to improve staff knowledge/skills and understanding between services and provide a direct pathway to treatment between the respective services for clients/patients.

Achievements and performance

As previously reported in The Report of the Board of Management for the period ended March 31st, 2024, WLDAS did receive a second allocation of £9714 from The Bank of Scotland Foundation (BoSF) in October 2024 to be used for core costs – a final evaluation will be due for completion/submission in November 2025.

The recently revised and updated clinical group supervision contract for all clinical staff has been accepted and signed by all relevant parties including our NHS Lothian Clinical Psychology facilitator(s).

Standard letter templates used for communication with client's current and past have been re-worded after consultation with persons of lived/living experience to be more trauma informed, person-centred and indeed empathetic as per MAT (Medically Assisted Treatment) Standard 10 – 'All people receive trauma informed care'. These are now in full circulation.

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WLDAS and partners from NHS Sexual and Reproductive Health, Community Addictions NHS & Social Work, Change Grow Live, Public Health Scotland and NHS Blood Borne Virus staff have formed a Quality Improvement Project to forge robust referral pathways between services and reciprocal training within addictions and sexual health. Events have taken place bringing together more than 50 professionals where feedback will be used to improve the client/patient support/treatment experience between services.

Boundaries training took place for all WLDAS staff on May 30th, 2024, where the focus was on personal/professional boundaries within the workplace. This was an interactive event with staff engaging in specific exercises/scenarios. This training will be updated as we await new legislation related to sexual harassment being passed. This revised training will be delivered later in 2025.

Clinical and administrative supervision forms have been updated to include extra narrative guidance for supervisors and supervisees which will allow for a more consistent supervision for staff regardless of supervisor facilitation style. This has been welcomed by both management and staff. Volunteers will also benefit from their own supervision specific to their volunteering role.

WLDAS and partners from all services within the West Lothian Addiction Care Partnership have compiled a single referral/triage form to be used internally and externally. This has stopped the use of multiple referral forms which led to confusion for clients/patients and indeed referrers. Lived/living experience persons were consulted during this process and where possible, their suggestions were implemented within the form. A trial period of use by all referring agencies proved helpful as final changes were made before the form was endorsed by all – now in daily use.

As part of the future development and sustainability of WLDAS as a service, the senior management team have met to discuss the possibility of a new 'one size fits all' online system for all WLDAS projects. Therefore, after consultation and demonstration with our partners at SMILE Counselling Services who have invested in such a system, the senior management team are in the process of exploring the possibility of Tacklit for WLDAS over the coming months

Tacklit is modern secure care delivery system and more. The system would be tailored to WLDAS' needs through scheduling, clinical record keeping, referral management, telehealth, reporting and analytics. In short, this secure platform will host everything WLDAS has on various data basis/systems and paper formats all in one user friendly place. There obviously would be an initial design and set-up cost with a monthly subscription/licence fee thereafter. Funds would need to be sourced to support the adoption of this system but the savings in the longer term would be around efficiency of the entire organisation. Furthermore, the client experience would most certainly improve, and the enhancement of future funding proposals and the confidence of potential funders would increase with WLDAS having such a modern secure care delivery system.

As per The Report of the Board of Management for the period ended March 31st, 2024, the WLDAS General Manager continues to chair the Medically Assisted Treatment (MAT) Standards 6 & 10 Implementation Group on behalf of NHS Lothian Psychology. MAT Standard 6, delivering psychologically informed care and structured psychosocial interventions. MAT Standard 10, services should have an explicit delivery plan in place for delivering trauma informed care. Full implementation was required by March 31st, 2025. I am delighted to report that West Lothian has been designated as 'green' within the RAG system for full implementation. There is now a revised action plan which will pave the way for further improvements and maintenance of the high standards of service delivery that have been set through the work of the implementation group over the past three years.

Due to the management of the allocations meeting and changes to some administrative practices as well as the addition of two new full-time staff members for the Therapeutic Support Service (TSS), the Scottish Government's HEAT 11A standard where every client must be in treatment within three weeks of the initial referral received date has improved significantly over the past year with the desired 90% target being met on several occasions during this reporting period. Forecasts suggest that the TSS will be meeting this desired 90% on a regular basis due to the changes/improvements and addition of two new staff who will be carrying full caseloads after full induction and probationary periods.

WLDAS' website has been significantly updated with the removal of outdated information and additions of new relevant information including (with staff permission) staff's qualifications being added against their respective names/roles. The idea of this is to showcase the extensive qualifications WLDAS staff have as sometimes the third sector can, unfairly be viewed as less qualified than our statutory partners. Additionally, listing qualifications can be reassuring to current and prospective clients that they are/will be supported by professionally qualified staff. Also, any prospective funders can see immediately the qualifications of staff.

WEST Lothian Drug & Alcohol Service

REPORT OF THE BOARD OF MANAGEMENT

FOR THE YEAR ENDED 31 MARCH 2025

Board of Management Membership

As of December 12th, 2024, at the Board of Management AGM, two Trustees stood down from their respective positions (Vice Chair/Treasurer) on the Board. However, one new Trustee did join the Board of Management in June 2024 as previously reported with a further addition to the Board of Management being secured in March 2025 and attended their first meeting in June 2025. Both Treasurer and Vice Chair roles have been replaced. Therefore, the Board of Management consists of six members once more and a potential seventh member will be sought during autumn/winter of 2025.

Therapeutic Support Service (TSS) Adults aged 19 years and over/Young People aged 12 – 18 years

The TSS has completed year two (March 31st, 2025) of its current contract with West Lothian Council to deliver counselling/psychological therapies, groupwork, harm reduction outreach and same day prescribing clinic support to our NHS colleagues. As previously reported, this contract is for three years with a plus one, plus one. Although, the same day clinic support is for four years (2027) where this will be reviewed for further funding to extend beyond 2027.

The second Contract Monitoring Meeting was held with WLDAS' General Manager and West Lothian Council's Business Support Officer from Social Policy on July 29th, 2024. This meeting was billed as 'more of a check-in' as a significant review had taken place the year before. All usual documentation was shared including, up-to-date insurances, cyber security certification, finances, staff compliment, strategic plan/risk assessment updates. For the second-year running, WLDAS was graded green (low risk) on West Lothian Council's contractor's RAG system.

WLDAS did receive a backdated (2023/24 – 2024/25) cost of living uplift to the TSS contract during May 2024 as previously reported which equated to £54808.

During this reporting period (2024/25) WLDAS received 874 enquiries with 550 specific referrals to the TSS adult and young person's project where 486 appointments were offered and 343 people became ongoing clients with the TSS. Below is a breakdown relating to the other 207 people:

Clients who did not attend despite several attempts from staff to do so: 144

Brief Intervention: 5

Referral to other agency: 33

Client refused or does not require service: 25

Below is a list of substance breakdown and other contact pertaining to all 874 enquiries

Alcohol specific: 394

Alcohol & drugs: 100

Alcohol and cocaine specific: 35

Cocaine specific: 82

Cannabis specific: 55

Drugs poly use: 117

Prescribed medication: 13

Solvents: 1

Support for another's substance use: 62

General service information: 1

Bereavement: 14

The TSS/NHS Lothian Psychology psychoeducational groupwork programme was delivered during this reporting period with the addition of Summer Sessions (90-minute stand-alone groups) delivered weekly for six weeks from July to early August. The Summer Sessions were added for those people who may have had work/childcare responsibilities and could not commit to a six-to-ten-week group programme. Feedback specific to these sessions was positive with all groups being fully subscribed. Therefore, the decision has been taken to continue these six-week stand-alone groups in 2025. Below is an example of some of the groups delivered.

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FOR THE YEAR ENDED 31 MARCH 2025

Survive & Thrive (gender specific)

Anxiety

Depression

Coping Skills/Relapse Prevention

Anger Management

Social & Cognitive Learning Theory

Sleep Management

Compassion Focussed (self and others)

Emotion Regulation

Grief Matters Project

The WLDAS Grief Matters (GM) Service provides counselling/support and psychological therapies for young people aged 12-18 years who have experienced the sudden or unexpected death of a loved one or significant other in their life. Unlike other services within WLDAS, Grief Matters is not an addictions service although, any sudden or unexpected death can be related to substances.

The GM Therapist resigned and left post at the end of September 2024 due to personal reasons. Therefore, in the interim other suitably qualified young people's workers ensured that all current and new clients were offered that same level of excellent service as before. The National Lottery who are the current funders of this project were kept informed of the situation and indeed kept up to date with the recruitment process to fill the vacant position. Due to recruitment difficulties the post remained unfilled. However, discussions took place with WLDAS' Art Therapist, and a plan was devised for the Art Therapist to assume a dual role for the remainder of the current funding which ended on March 31st, 2025. This arrangement proved successful with the National Lottery being satisfied that the project was delivered as per the project specification. A new funding proposal was submitted to the National Lottery Community Fund requesting a further three years of funding. Although, this bid was successful the National Lottery have agreed to fund the GM Project for a final two years as their policy is not to continually fund the same project for multiple years. Therefore, alternative funding will be sought to continue the GM Project beyond 2027 – full-time worker now settled in post.

Naloxone Champion

The National Naloxone Programme is to contribute to a reduction in fatal opioid overdoses in Scotland. Naloxone is a medication that temporarily reverses the effects of opioid overdose.

The Naloxone Champion role is to increase the numbers of Take-Home Naloxone (THN) kits in the community by training health workers, carers, family members and any other member of the West Lothian community on how to respond to an overdose by providing an early intervention that could potentially save a life. Therefore, a vital part of the Scottish Government's National Mission to reduce drug related deaths (DRD).

This project has been recommissioned for another two years and six months with the option of an additional one-year funding. This will be reviewed again ahead of the funding end date of March 31st, 2027, to initiate the plus one-year option - £23000 per annum where a cost-of-living uplift will be asked for after successful completion of year one.

Below is the reported numerical data for 2024/25 to West Lothian Alcohol and Drug Partnership (WLADP) who fund this initiative.

Organisations trained: 40

Individuals trained to supply: 202

Individuals trained to administer: 321

Kits supplied

Service workers: 395

Lived experience/family members: 154

Total kits supplied: 549

N.B. All kits are purchased by WLDAS and re-imbursed by WLADP on receipt of appropriate invoice.

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Family Matters Project

WLDAS Family Matters project began on 1st April 2022, after a successful funding proposal to the Corra Foundation's Improvement Grant. This grant is be paid annually for 4 years dependent on submission of successful annual reports. Grant end date will be 31st March 2026. This project's third annual report was submitted on March 27th, 2025, to the funders at the Corra Foundation.

Due to a well-received report and positive feedback from the Grant Manager funds (£58190) were released and received for year four of this project. Discussions will take place with the Corra Foundation Grant Manager during the early part of year four to ascertain whether there is funding to take this project beyond March 31st, 2026, and who will indeed provide future funding.

Family members, friends, loved ones and significant others affected by another person's substance use are provided support from a member of WLDAS staff and peer support within a group setting twice weekly at St John's hospital psychology department (Tuesday evenings mutual aid) and within Change Grow Live (CGL) recovery hub premises in Bathgate (Thursday evenings CBT based groupwork). There is also 1:1 support provided for those people who would prefer not to attend a group in the first instance. Furthermore, alternative therapies are provided on request, for example, Reiki, Mindfulness, breathing and grounding techniques. Those people requiring more in-depth support have access to the TSS for counselling and psychological therapies. Finally, Family Matters attendees are involved in consultations/lived experience surveys where their information/ideas are collated and where appropriate, used to inform best practice in the development of services/initiatives for example, Booze Free Banter evenings and digital recovery resources.

Family Matters attendees remain actively involved in the delivery/presentation of Stigma Awareness evenings within West Lothian to multiple organisations and members of the public. Such events have taken place within Blackburn Partnership Centre and the Paul Taylor Lecture Theatre within St John's hospital in West Lothian – more events are being planned for the coming year.

Throughout 2024/25 151 individuals directly benefitted from the Family Matters Project with 120 receiving specific 1:1 and groupwork support. There were 700 attendances at the twice weekly peer support group sessions throughout the year.

The Corra Foundation requested permission to use case studies provided to them within the annual report (2024/25) from WLDAS for their own report to the Scottish Government

Children & Families Fund (Wraparound Project)

The Wraparound West Lothian Project was awarded a grant for 5 years (August 2027) in the new financial year 2022-2023. WLDAS leads this project in partnership with West Lothian Youth Action Project (WLYAP) and Circle West Lothian. Due to start up delays specifically around staffing this project runs annually from August 8th until August 7th, 2022 – 2027.

The project submitted a successful second annual report on August 4th, 2024. This report received positive feedback once again from the Corra Foundation Children & Families Fund Grant Manager which subsequently led to the release of year three (2024/25) funds of £99784.

Below is an excerpt from the year two annual report detailing some of the work carried out by the respective collaborators within the project.

The following relate to individuals, families and organisations who attended various aspects of the support provided by the Wraparound West Lothian Project including, 1:1 counselling/psychological therapy, training, information sessions, brief interventions, diversionary activities and family outreach support.

16 Drug/alcohol and stigma awareness training sessions delivered to 193 professionals across multiple organisations including, NHS, health and social care, education and various other 3rd sector partners (West Lothian College, School Nursing Team, West Lothian Advice Shop, MCMC, Bridge Charity, Vennie Youth Club, Skills Centre Staff and CAMHS).

17 Drug education workshops delivered to 257 young people (Blackburn United F.C., SFRS Craigshill, Street Heroes, West Lothian College, Armadale Academy, Broxburn Academy West Calder High School, James Young High School and Saint Kentigern's High School)

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56 Young people attended 1:1 counselling/psychological therapy or received a brief intervention

36 Young people engaged in diversionary activities - gym/fitness/boxing, other sports activity, music/singing, dog walking/outdoor sessions

61 Young people received cannabis/drug/alcohol interventions

9 Parents/carers received parenting support to increase parenting capacity from a strengths-based approach tailored to the individual needs of the family

17 Children/Young people received support at home and school to manage family life and the impact substance use has on their families

In total, 629 people directly benefitted in various ways due to the Wraparound Project which is an increase of 300 from year one. This significant increase can in the most part be apportioned to the promotion and development of the project in West Lothian during year one where significant relationship building took place with multiple organisations through networking events, drop-in/pop-up hubs and attendance at various partner/stakeholder team meetings.

Art Psychotherapy

Art therapy has now been provided for almost two years with the second annual report due in June 2025. During this period there has been a change in personnel from the original member of staff who was employed at the beginning of this project. However, there was a smooth handover provided by the departing employee which made for a seamless transition for the project and for the people accessing art therapy for support.

The rationale for adding art therapy as an alternative or indeed adjunct to traditional talking therapies is that it allows for the use of imagery and creativity to express thoughts, feelings and emotions. It is again, client led focussing on creating a safe containing space to explore inner thoughts and past experiences. Therefore, using art materials fosters a new and creative way of communicating, allowing clients to express and process thoughts, feelings and emotions that can be difficult to express verbally.

In the first completed reporting year this project has provided support to twenty-six people in a 1:1 and group format – both adults and young people aged 12 to 18 years.

Indications for year two reporting are encouraging with significant working relationships having been established with partnership agencies to provide more 'taster sessions' for people interested in engaging with art therapy but who are unsure due a lack of knowledge around what art therapy looks like in practice. Furthermore, the art therapy project aligns with other young people and adult projects within WLDAS as an alternative or addition to current support.

This project is funded until June 2026 in equal part by the Whole Family Approach PSP in West Lothian and The Robertson Trust. Funding beyond this end date is unknown at this time but discussions will be taking place in due course to establish continuation of funding.

Progressing Forward Steering Group (PFSG)

As previously reported, the former Service User Advisory Group was relaunched as the Progressing Forward Steering Group (PFSG) at a specific event on October 29th, 2024. There was a healthy attendance at this event with several persons of lived/living experience and other partners/stakeholders amongst those attending.

The PFSG is open to lived/living experience and people who have a genuine interest in addictions that want to be involved in the development of WLDAS as organisation but also the projects within it. Furthermore, volunteers will be involved in relevant research projects and three-month follow-up evaluation of clients who have accessed/attended the Therapeutic Support Service. Training and development of those attending will also be on offer to carry out surveys in person or over the telephone – Alliance Fund Small Grants have kindly supported this with approximately £5500 for equipment and training for volunteers.

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During and after the event people were making enquiries regarding joining the PFSG and I am pleased to report that as of 31st March 2025 attendances at the monthly meeting are healthy with on average twelve people regularly attending from a pool of twenty nine people all registered as members and receiving relevant communications for example, minutes and agendas for past and future meetings as well as promotional material pertaining to events of interest. The PFSG has also forged links with Voice for Change a newly set up constituted group of people with lived experience of addiction.

Employee dispute resolution

The previously disclosed employee dispute has been settled, resulting in a settlement payout of £5000, which has been recognised in the financial statements for 2024/25.

Fund raising/donations

WLDAS has received two significant donations during the reporting period 2024/25. One donation of £10,000 came from an anonymous family via the Chair of the Family Trust and the other donation of £3,000 came from The Wood Foundation via Linlithgow Academy and WLDAS' involvement in the YPI (Youth and Philanthropy Initiative) Scotland. Pupils from Linlithgow Academy researched WLDAS projects and put the organisation forward as a worthy beneficiary of The Wood Foundation. I have sent a thank you letter to both The Wood Foundation and Linlithgow Academy and will keep both updated on where this donation will be spent. I will also inform the Chair of the Family Trust where and how their donation has benefitted the people we support.

Furthermore, the annual Edinburgh KiltWalk took place on Sunday 15th September 2024 with several WLDAS staff and volunteers taking part in the Wee Wander (4 miles) and the Big Stroll (11.3 miles) respectively. The final sponsorship total has been calculated and £3590 has been received and banked with WLDAS.

It has been decided that the Edinburgh KiltWalk will be an annual event that WLDAS and volunteers will take part in as a source of fundraising for the organisation – several people have already signed up for September 2025.

Financial review

The Statement of Financial Activities shows a surplus for the year of £23,624 (2024 - net expenditure of £2,515). A total of £426,600 was retained in accumulated funds at the year end (2024 - £402,976).

The Board of Management has examined the charity's requirements in light of risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be equivalent to a minimum of 4-6 months expenditure. The Board consider this level sufficient to mitigate against the risk of future curtailment of funding, particularly in those projects being offered to tender. Current levels of general funds of £344,758 (2024: £369,403) equate to 5 months (2024: 5 months) at forecast expenditure levels.

Principal funding sources

The principal funding sources for the charity are West Lothian Alcohol and Drug Partnership, NHS Lothian, the Big Lottery, Robertson Trust, and the Scottish Government.

Investment Policy

Aside from retaining a prudent amount in reserves each year, most of the charity's funds are to be spent in the shorter term.

Risk Management

The Board of Management has conducted a review of the major risks to which the charity may be exposed. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Internal control risks are minimised by implementation of the procedures for authorisation of all transactions and projects.

Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the service. The continuing implementation of West Lothian Alcohol and Drug Partnership Outcome Monitoring, the Scottish Governments Waiting Times Reporting, HEAT targets for smoking cessation services, the National Standards for Drug & Alcohol Services, education training evaluation forms and COSCA Accreditation ensure a consistent quality of delivery for all operational aspects of the charity. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

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Looking to the future

Consistent with previous reporting, WLDAS plans to continue the activities outlined within this report in the coming year(s) subject to satisfactory and realistic funding arrangements. National Lottery Community Fund funding has been secured for the Grief Matters project for a final two years until August 2027 – new funding will be sought from alternative sources to continue this project. Family Matters (Corra Foundation Improvement Fund) will end on 31st March 2026 and Art Psychotherapy Project funding will end on June 30th, 2026. There are meetings planned over the coming months to discuss the future funding of both projects.

Moreover, WLDAS will be exploring identified needs within the West Lothian community and where there is a gap in service provision to meet those needs. For example, the significant rise in young people using vaping products within our schools and communities where no information or intervention is provided despite the concerns of teachers, parents and other relevant professionals. Also, exploring the possibilities of providing education/prevention/signposting around mental health initially for adults within our communities who are isolated due to socio-economic or rural geographical disadvantages – both would require separate funding streams which would also be explored with the realistic view that both may be short-term test of change pilots to potentially pave the way for longer term projects.

The sustainability of WLDAS as an organisation is reliant on its ability to evolve through implementing change but not just for change's sake. Therefore, WLDAS will have going forward, a much-improved social media presence, more involvement with local publications and broadcasters to market and promote the organisation as it enters its 40th year within the West Lothian community. It will also explore the possibilities of sponsorship support from local businesses that have a national standing. Furthermore, as previously stated within this report, 'Tacklit is modern secure care delivery system and more. The system would be tailored to WLDAS' needs through scheduling, clinical record keeping, referral management, telehealth, reporting and analytics. In short, this secure platform will host everything WLDAS has on various data basis/systems and paper formats all in one user friendly place'. Thus, the extended management team with the support of the Board of Management will endeavour to source the funding through prudent financial management to make this system affordable for WLDAS to adopt/implement which will make WLDAS more streamline and secure within its administration and indeed, more attractive to funders in this at times, competitive funding arena.

WLDAS senior management will continue to play leading roles within relevant strategic planning and implementation groups within the immediate West Lothian Addiction Care Partnership (WLACP), the West Lothian Alcohol and Drug Partnership (WLADP) and West Lothian Council statutory services. Including, but not limited to, continued chairing of the MAT Standards 6 & 10 Implementation Group, Recovery Orientated Systems of Care (ROSC), Substance Use Prevention/Early Intervention Group (Co-chair), MAT Standards and Alcohol Treatment, Drug & Alcohol Related Death Review Group, West Lothian Alcohol Licensing Forum, Third Sector Strategy Group (TSSG), Recovery Community & Employability Group, Blackburn Action Group, 6 Weekly TAC (Tasking and Coordinating) group and Multi Agency Risk Assessment Conference (MARAC).

Plans are already in place to hold an art exhibition/auction as part of WLDAS' 40th anniversary celebrations. Artwork will be donated by clients past and present as well as interested parties looking to support WLDAS to raise funds for the organisation. This event will take place in June 2025 at Linlithgow Burgh Halls and will be open to the public with invitations being sent to partners/stakeholders and local and national government representatives.

WLDAS' continued support of further education within a counselling/psychological therapy environment has played a significant part in the studies and graduation of two student Cognitive Behavioural Therapy (CBT) therapists through its student placement programme. Both qualified therapists have remained as volunteers within WLDAS' Therapeutic Support Service providing support to clients two days per week. Two new CBT students have joined WLDAS on placement as of September 2024 and will begin their respective duties in March 2025 after a robust induction programme.

Future events are being planned by WLDAS senior management and partners to hold a MAT Standards 6 & 10 (Psychologically and Trauma Informed Practice) networking/learning event for both statutory and third sector services out with addictions services but who do inevitably encounter people who have a substance issue. The other event will cover the Rights Charter and FAIR model. This event is mainly for those staff working specifically within addictions/advocacy services but also those services who have direct contact with people using substances or impacted by another's substance use.

WEST LOTHIAN DRUG & ALCOHOL SERVICE

REPORT OF THE BOARD OF MANAGEMENT

FOR THE YEAR ENDED 31 MARCH 2025

Finally, WLDAS will be entering year three of its 3-5-year strategic plan on April 1st, 2025. This plan has been updated to record the successes thus far but also highlights any work still to be completed and which may be carried over to years four and five now added to the document for sign off by the Board of Management. Policies will continue to be updated and indeed added where necessary during the coming year for example, the addition of a Sexual Harassment risk assessment and prevention procedure which will be an adjunct of the Harassment and Bullying policy and two new standalone policies covering Menopause and Pronouns/Gender Identify Policy. All new and updated policies are guided by our employment law advisors Ellis Whittam and approved finally by the Board of Management.

Structure, governance and management

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 20 October 2000, and registered as a charity on 21 July 1992. The company was established under a Memorandum of Association which established the objectives and powers of the charitable company and is governed under its Articles of Association. Under those Articles, the directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Board of Management. Under the requirements of the Memorandum and Articles of Association the members of the Board of Management are elected at the AGM to serve a period of 3 years, subject to ratification at each AGM.

The Board of Management, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Gill Cottrell	(Resigned 12 December 2024)
Alyson Campbell	(Resigned 12 December 2024)
Sarah Summers	
Pamela Gordon	
Kenny Mearns	
Greig Coull	
Deborah McAlpine	(Appointed 1 April 2024)

Recruitment and Appointment of Board of Management

Due to the size of the organisation, the complexity of funding and the services offered, the Board of Management seeks to ensure that appropriate business and development skills to manage such diversity are reflected in its membership. To enhance the direct client provision, we ensure expertise in training, education, adult and young person counselling and rehabilitation is well represented.

Organisational structure

West Lothian Drug & Alcohol Service Board of Management meets quarterly and is responsible for setting the strategic direction of the charity, monitoring performance and ensuring that governance structures reflect best practice. At present, the Board has members from a variety of professional backgrounds relevant to the work of the charity. The Company Secretary also sits on the Board but has no voting rights.

A finance sub-group has been established which is chaired by the organisations Treasurer and comprises members of the Board, General and Deputy Managers, and the Business Manager. This group reports directly to the full Board at the quarterly meetings.

A scheme of delegation is in place and the day-to-day responsibility for the provision of the services rests with the senior management team. The General Manager is responsible for ensuring that the charity delivers the services specified and that key performance outcomes are met. The General and Deputy Manager have responsibility for the day-to-day operational management, individual supervision of the respective staff teams and also ensuring that the teams continue to develop their knowledge and skills in line with good practice and meeting recognised standards. They are supported by senior workers who are responsible to the Deputy Manager and General Manager and provide line management support and supervision to staff

WEST LOTHIAN DRUG & ALCOHOL SERVICE

REPORT OF THE BOARD OF MANAGEMENT

FOR THE YEAR ENDED 31 MARCH 2025

Board of Management induction and training

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

Key management remuneration policy

Key management comprises the Board of Management, who are not remunerated, and the General Manager and Deputy Manager. The remuneration of the General Manager and Deputy Manager is set by the Board of Management and in line with applicable market rates for the sector.

Related Parties

At a national level, drug and alcohol treatment and support services are steered by the Scottish Government's "Rights, respect and recovery: alcohol and drug treatment strategy" and associated action plans. The West Lothian Alcohol and Drug Partnership is charged with the responsibility for delivering the strategy at local level. It is also responsible for the commissioning of appropriate services. West Lothian Alcohol and Drug Partnership (WLADP) includes representatives from, amongst others, the local authority, health and voluntary sector agencies. The General Manager represents the organisation on this group and the Deputy Manager deputises when required.

Both managers sit on various multi-agency planning and policy groups at local and national level.

Statement of Board of Management's responsibilities

The Board of Management, who are also the directors of West Lothian Drug & Alcohol Service for the purpose of company law, are responsible for preparing the Board Of Management's Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The Board of Management are responsible for the maintenance and integrity of the charity and financial information included on the Charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Auditor

TC Group were appointed auditors to the charitable company and a resolution proposing their reappointment will be put to the Annual General Meeting.

This report has been prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies.

Disclosure of information to auditor

Each member of the Board of Management has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The Board of Management's report was approved by the Board Of Management.

Kenny Mearns

Kenny Mearns

Trustee

Dated: 11 December 2025

WEST LoTHIAN DRUG & ALCOHOL SERVICE

INDEPENDENT AUDITOR'S REPORT

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

Opinion

We have audited the financial statements of West Lothian Drug & Alcohol Service (the 'Charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 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 Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Board of Management's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Board of Management with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Board of Management are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

WEST LOTHIAN DRUG & ALCOHOL SERVICE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

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

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the Board of Management's report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

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

Responsibilities of Board of Management

As explained more fully in the statement of Board of Management's responsibilities, the Board of Management, who are also the directors of the Charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Board of Management determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board of Management are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Management either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

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

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

WEST LoTHIAN DRUG & ALCOHOL SERVICE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

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

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

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with Directors and other management, and from our wider knowledge and experience of the charity sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charitable company, including the Companies Act 2006, Charities SORP (FRS 102) and the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

Audit response to risks identified

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in the notes to the financial statements were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- requesting correspondence with HMRC and OSCR.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the Directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

WEST LOTHIAN DRUG & ALCOHOL SERVICE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

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

Use of our report

This report is made solely to the charitable company's members and to the charity's trustees, as a body, in accordance with regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company, the charitable company's members as a body, and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

David Jeffcoat

18/12/2025

David Jeffcoat (Senior Statutory Auditor)
for and on behalf of TC Group
Statutory Auditor

Business Advisors & Accountants
1 Lochrin Square
92-98 Fountainbridge
Edinburgh
EH3 9QA

WEST LOTHIAN DRUG & ALCOHOL SERVICE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

Current financial year

		Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
	Notes					
<u>Income from:</u>						
Donations and legacies	3	14,972	-	-	14,972	1,932
Charitable activities	4	612,298	-	221,939	834,237	831,116
Other trading activities	5	4,679	-	-	4,679	-
Investments	6	13,021	-	-	13,021	9,935
Total income		644,970	-	221,939	866,909	842,983
<u>Expenditure on:</u>						
Cost of charitable activities	7	673,200	6,067	164,018	843,285	845,498
Net (income)/expenditure before transfers		(28,230)	(6,067)	57,921	23,624	(2,515)
Gross transfers between funds		(2,364)	2,364	-	-	-
Net (expenditure)/income for the year/ Net movement in funds		(30,594)	(3,703)	57,921	23,624	(2,515)
Fund balances at 1 April 2024		369,403	33,573	-	402,976	405,491
Fund balances at 31 March 2025		338,809	29,870	57,921	426,600	402,976

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The notes on pages 20 to 31 form an integral part of these financial statements.

WEST LOTHIAN DRUG & ALCOHOL SERVICE

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

Prior financial year

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

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

WEST LOTHIAN DRUG & ALCOHOL SERVICE

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	12		7,931		11,634
Current assets					
Debtors	13	13,063		36,764	
Cash at bank and in hand		426,701		397,468	
		439,764		434,232	
Creditors: amounts falling due within one year	14	(21,095)		(42,890)	
Net current assets			418,669		391,342
Total assets less current liabilities			426,600		402,976
Income funds					
Restricted funds	16		57,921		-
Unrestricted funds			368,679		402,976
			426,600		402,976

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Board Of Management on 11 December 2025


Kenny Mearns

Company Registration No. SC212157 (Scotland)

The notes on pages 20 to 31 form an integral part of these financial statements.

WEST LOTHIAN DRUG & ALCOHOL SERVICE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	23		18,576		(36,664)
Investing activities					
Purchase of tangible fixed assets		(2,364)		(11,604)	
Interest received		13,021		9,935	
Net cash generated from/(used in) investing activities			10,657		(1,669)
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			29,233		(38,333)
Cash and cash equivalents at beginning of year			397,468		435,801
Cash and cash equivalents at end of year			426,701		397,468

The notes on pages 20 to 31 form an integral part of these financial statements.

WEST LOTHIAN DRUG & ALCOHOL SERVICE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

West Lothian Drug & Alcohol Service is a private company limited by guarantee incorporated in Scotland. The registered office and principal place of business is Almondbank Centre, Shiel Walk, Craigshill, Livingston, EH54 4EH.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's Articles of Association, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), Companies Act 2006, and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019). The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Board of Management have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. The Board of Management consider there are no material uncertainties about the charity's ability to continue as a going concern thus the Board of Management continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Board of Management in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the Board of Management for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

WEST LOTHIAN DRUG & ALCOHOL SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Income from government and other grants, whether 'capital' or 'revenue' in nature, are recognised when the charity has unconditional entitlement to the funds, it is probable that the income will be received, the amount can be measured reliably. Unconditional entitlement will be achieved once any performance or other conditions attached to the grants have been met, or fulfilment of those conditions is wholly within the control of the charity.

Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Grant income is deferred where the grant is subject to performance-related conditions and is received in advance of delivering services required. Where grant income is deferred it is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance related conditions that limit recognition are met.

Income from other trading activities includes income earned from both trading activities to raise funds for the charity and income from fundraising events and is recognised when the charity has entitlement to the funds, it is probable that these will be received and the amounts can be measured reliably.

1.5 Expenditure

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

Liabilities are measured on recognition at historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date. The exception is that certain financial instruments must be adjusted to their present value; these include financial liabilities where settlement is deferred for more than 12 months after the reporting date.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

Charitable activities

Expenditure on charitable activities includes all costs incurred by the charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities. The costs of charitable activities presented in the Statement of Financial Activities includes the costs of both direct service provision and the payments of grant awards if applicable.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	3 year straight line
Computers	4 year straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

WEST LOTHIAN DRUG & ALCOHOL SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

WEST LOTHIAN DRUG & ALCOHOL SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies (Continued)

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Board of Management are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	14,972	1,932

4 Charitable activities

	2025 £	2024 £
Performance related grants	818,849	819,251
Other income	15,388	11,865
	834,237	831,116
Unrestricted funds - general	612,298	626,942
Restricted funds	221,939	204,174
	834,237	831,116
Performance related grants		
West Lothian Alcohol and Drug Partnership	571,083	586,752
Robertson Trust	29,999	25,750
National Lottery	64,470	62,665
Circle	20,353	14,497
Corra Foundation	117,316	104,548
Other (under <£10,000)	15,628	9,712
The Brock Foundation	-	15,327
	818,849	819,251

WEST LOTHIAN DRUG & ALCOHOL SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

5 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising events	4,679	-

6 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	13,021	9,935

7 Expenditure on charitable activities

	2025 £	2024 £
Direct costs		
Staff costs	713,243	713,133
Depreciation and impairment	6,067	6,752
Projects and activities	15,008	13,305
Premises costs	37,129	33,537
Running costs	42,296	49,155
Motor and travel costs	11,722	12,087
Legal and professional	8,504	8,501
Interest and finance charges	88	88
Governance costs	9,228	8,940
	843,285	845,498
Analysis by fund		
Unrestricted funds - general	673,200	634,572
Unrestricted funds - designated	6,067	6,752
Restricted funds	164,018	204,174
	843,285	845,498

WEST LOTHIAN DRUG & ALCOHOL SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

8	Net movement in funds	2025	2024
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Fees payable to the charity's auditor:		
	- for the audit of the charity's financial statements	9,228	8,940
	- for other financial services	1,995	2,140
	Depreciation of owned tangible fixed assets	6,067	6,752
		<u> </u>	<u> </u>

9 Board Of Management

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

10 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
Total	21	22
	<u> </u>	<u> </u>

Employment costs	2025	2024
	£	£
Wages and salaries	622,780	595,842
Social security costs	43,807	53,572
Other pension costs	46,656	63,719
	<u> </u>	<u> </u>
	713,243	713,133
	<u> </u>	<u> </u>

Key management remuneration

The remuneration of key management personnel during the year, including wages and salaries, and employer's contributions to national insurance and pensions was £156,060 (2024: £157,198).

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

11 Taxation

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

WEST LOTHIAN DRUG & ALCOHOL SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

12 Tangible fixed assets

	Fixtures and fittings	Computers	Total
	£	£	£
Cost			
At 1 April 2024	62,556	19,052	81,608
Additions	247	2,117	2,364
	<u>62,803</u>	<u>21,169</u>	<u>83,972</u>
At 31 March 2025			
Depreciation and impairment			
At 1 April 2024	61,834	8,140	69,974
Depreciation charged in the year	775	5,292	6,067
	<u>62,609</u>	<u>13,432</u>	<u>76,041</u>
At 31 March 2025			
Carrying amount			
At 31 March 2025	194	7,737	7,931
	<u>722</u>	<u>10,912</u>	<u>11,634</u>
At 31 March 2024			

13 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Trade debtors	4,308	133
Other debtors	447	447
Prepayments and accrued income	8,308	36,184
	<u>13,063</u>	<u>36,764</u>

14 Creditors: amounts falling due within one year

	Notes	2025	2024
		£	£
Deferred income	15	4,250	32,352
Trade creditors		1,721	1,598
Other creditors		5,896	-
Accruals		9,228	8,940
		<u>21,095</u>	<u>42,890</u>

WEST LOTHIAN DRUG & ALCOHOL SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

15 Deferred Income

	2025 £	2024 £
Total deferred income	4,250	32,352

Deferred income includes £Nil (2024: £5,790) of contracted income invoiced in advance and £4,250 (2024: £26,562) of deferred grants which is analysed as follows:

	1 Apr'24 £	Receipts in year £	Released in year £	31 Mar'25 £
Grants				
Robertson Trust	4,250	30,000	(30,000)	4,250
Corra Foundation - Children & Families	13,905	43,067	(56,972)	-
TNL Community	5,904	58,566	(64,470)	-
Art Therapy	2,503	17,850	(20,353)	-
	26,562	149,483	(171,795)	4,250

16 Restricted funds

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

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
Grief Matters Service	-	64,470	(38,017)	26,453
Family Matters programme	-	57,470	(46,984)	10,486
Children and Families	-	56,972	(38,084)	18,888
Health and Social Care Alliance Scotland	-	5,674	(5,674)	-
Art Therapy	-	37,353	(35,259)	2,094
	-	221,939	(164,018)	57,921

Previous year:

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

WEST LoTHIAN DRUG & ALCOHOL SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

16 Restricted funds

(Continued)

Purposes of restricted funds

Grief Matters Service

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

Family Matters

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

Children 1st - Mental Health in Young People

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

Children and Families

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

Art Therapy

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

Reach grants programme

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

Health and Social Care Alliance Scotland

A grant was received from Health and Social Care Alliance Scotland to fund the purchase of equipment.

WEST LOTHIAN DRUG & ALCOHOL SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

17 Unrestricted funds - designated

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

	At 1 April 2024	Resources expended	Transfers	At 31 March 2025
	£	£	£	£
Premises Fund	21,939	-	-	21,939
Capital Fund	11,634	(6,067)	2,364	7,931
	<u>33,573</u>	<u>(6,067)</u>	<u>2,364</u>	<u>29,870</u>
Previous year:	At 1 April 2023	Resources expended	Transfers	At 31 March 2024
	£	£	£	£
Premises Fund	21,939	-	-	21,939
Capital Fund	6,782	(6,752)	11,604	11,634
	<u>28,721</u>	<u>(6,752)</u>	<u>11,604</u>	<u>33,573</u>

Purposes of Designated Funds

Premises Fund

The Board of Management has designated funds for the future development of the premises and to continue to meet health and safety requirements.

Capital Fund

The Board of Management has designated funds to cover future depreciation of assets.

18 Analysis of net assets between funds

	Unrestricted funds general 2025	Unrestricted funds designated 2025	Restricted funds 2025	Total 2025
	£	£	£	£
At 31 March 2025:				
Tangible assets	-	7,931	-	7,931
Current assets/(liabilities)	338,809	21,939	57,921	418,669
	<u>338,809</u>	<u>29,870</u>	<u>57,921</u>	<u>426,600</u>

WEST LOTHIAN DRUG & ALCOHOL SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

18 Analysis of net assets between funds

(Continued)

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

19 Retirement benefit schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	46,656	63,719

The Charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Charity in an independently administered fund.

The amounts due to pension schemes at the year-end was £5,885 (2024: £nil).

20 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

21 Funds held for third parties

West Lothian Drug & Alcohol Service acted as a partner and agent in the delivery of the wraparound service, receiving funds from the Corra Foundation to fund a new 3-post multi-agency team and remitting a proportion of these funds to the other two charitable organisations involved in the service.

As such, income from the Corra Foundation is stated as the total income received less amounts remitted, as these funds were held on behalf of and paid over to third parties. In the year to 31 March 2025, West Lothian Drug & Alcohol Service received £99,784 (2024: £97,441) and remitted £56,717 (2024: £55,727) in funds to third parties.

WEST LOTHIAN DRUG & ALCOHOL SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

22 Operating lease commitments

Lessee

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

	2025 £	2024 £
Within one year	11,268	14,378
Between two and five years	2,662	5,942
	<u>13,930</u>	<u>20,320</u>

Lease payments recognised as an expense during the year totalled £22,366 (2024: £22,376)

23 Cash generated from/(absorbed by) operations

	2025 £	2024 £
Surplus/(deficit) for the year	23,624	(2,515)
Adjustments for:		
Investment income recognised in statement of financial activities	(13,021)	(9,935)
Depreciation and impairment of tangible fixed assets	6,067	6,752
Movements in working capital:		
Decrease in debtors	23,701	9,337
Increase/(decrease) in creditors	6,307	(12,946)
(Decrease) in deferred income	(28,102)	(27,357)
Cash generated from/(absorbed by) operations	<u>18,576</u>	<u>(36,664)</u>

24 Analysis of changes in net funds

The Charity had no material debt during the year.