

THE SCOTTISH DRUGS FORUM
(A Company Limited by Guarantee)
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026

THE SCOTTISH DRUGS FORUM
(A Company Limited by Guarantee)

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2026**

Trustees	A O'Gorman P Tracey G J Brown G A Burton M D McCann G Webster L C Christopher C W Hunter H Hill K D Ainslie J A McAdam G Rutherford J D Anderson C McDermott
Company registered number	SC106295
Charity registered number	SC008075
Registered office	91 Mitchell Street Glasgow G1 3LN
Company secretary	K Butler
Independent auditors	Armstrong Watson Audit Limited Caledonia House 89 Seaward Street Glasgow G41 1HJ
Bankers	Virgin Money 30 St Vincent Place Glasgow G1 2HL

THE SCOTTISH DRUGS FORUM
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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2026

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their annual report together with the audited financial statements of the charity for the year ended 31 March 2026. The Annual Report serves the purposes of both a trustees' report and a directors' report under company law. The trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the company qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objective

SDF's Vision

A Scotland free from drug-related health and social harm.

SDF's Mission

To improve Scotland's approach to drug-related issues. We influence this through our work by striving for compassionate, inclusive, evidence-informed policy and practice.

Achievements and performance

a. Activities - Core Business

To ensure the effective operation of the organisation, and to support and improve the efficiency and effectiveness of drug and alcohol treatment services via the following workstreams:

- Peer Research - Involve/promote the voice of lived and living experience in the development of policy and delivery: conduct peer research involving people with lived and living experience and disseminate findings such that it informs service improvement and policy development, providing real life experiential evidence and recommendations.
- Workforce Development/Training - Improve the knowledge and skills of the alcohol and drug support workforce: continue to develop and deliver specialist training on substance use-related issues for people who work with or support people who use substances; develop and deliver a suite of high quality, relevant e-learning courses to support the needs of the workforce; maintain SVQ accreditation to deliver SQA training to support the workforce
- Drug Death Prevention - Provide support and insight to drug death prevention actions: use unique insight and intelligence, in particular from LLE groups, to continue to support and help inform the national response to the changing trends in drug use, including threats from synthetic substances; continue to work with local planners, commissioners and services to improve interventions that prevent drug-related deaths, including delivery of a Drug Death Prevention Course which will be a series of learning modules as an update/refresh to 'Staying Alive in Scotland'.
- Knowledge Exchange/Policy Practice Networks - undertake pro-active engagement and communications activity to support knowledge exchange within and between third sector and public sector organisations nationally and internationally; maintain and develop the Substance Use Policy Group, The Scottish Needle Exchange Workers' Forum and The Scottish Naloxone Network; deliver a programme of online and in-person events which allow participants to share insight, perspectives and network, maximising the benefit of peer-to-peer engagement; to ensure communications activity provides accessible and up-to-date

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Achievements and performance (continued)

information including the MATstandards.scot website, #StopTheDeaths, Scottish Drug C Alcohol Service Directory and the SDF Website

Throughout the year, SDF has actively contributed to key national and international forums, partnerships, and initiatives that align with and support our strategic priorities:

Public Health Scotland (PHS) s Healthcare Improvement Scotland (HIS):

Sustained collaborative working relationships, supporting aligned initiatives and shared objectives. SDF Attended PHS National Incident Management Team meetings regarding sudden increase in overdoses. Also attended the PHS Specialist Interest Group on Drugs and Alcohol and met with colleagues at MIST regarding the future of experiential data collection for 26/27.

MATSIN s Thematic Groups: Regular engagement and active contributions at MATSIN meetings, including all thematic sub-groups, ensuring alignment with national harm reduction strategies.

RADAR (Rapid Action Drug Alerts and Response): Ongoing participation in trend analysis meetings, support for the timely dissemination of alerts, delivery of training for frontline staff, and assistance with the implementation of RADAR processes.

Drug Research Network Scotland (DRNS): Full participation in Network Planning Group meetings, input into research prioritisation, contributions to knowledge exchange events, and support for the planning and delivery of the annual DRNS conference.

Police Scotland Partnership: Continued representation at the Police Scotland Drug Strategy Board and Naloxone Gold Group. SDF CEO was Interviewed by His Majesty's Inspectorate of Constabulary in Scotland regarding Police Scotland's drugs strategy.

National Forums: Active participation in several national-level meetings and working groups including the National Mission Oversight Group, PHS Drug Specialist Interest Group, the Future of Residential Rehabilitation Working Group, The Thistle Advisory Board and NHS Greater Glasgow and Clyde Stigma Action Group.

Scottish Government Collaboration: Attend SG Drug Developments Roundtable and National Mission consultation with MAT group. Met with SG Alcohol leads to discuss how SDF can support future strategy.

Edinburgh ADP – SDF supported a service design event to discuss a safer consumption model for their area.

Political Engagement:

- Provided evidence in parliament on The Right to Addiction Recovery Bill and the enquiry into Substance 'Misuse' in Scottish Prisons
- Met with Sandesh Gulhane (Conservative MSP) and colleagues to discuss MAT, at their request
- Facilitation and secretariate of the Substance Use Cross Party Group
- Met with new Minister for Drug and Alcohol Policy and Sport
- Met with MSP's and US Consulate to discuss harm reduction policy
- Met with the Greens to discuss what SDF wants to see in party positions on drugs policy for the election
- Met with Cllr Allan Casey to discuss Commonwealth Games and involving people with LLE
- Met with Labour, SNP and Green Party to reps to discuss SDF Manifesto

International Engagement:

- SDF CEO joined the Harm Reduction International Board
- Attended International Harm Reduction Conference, Bogotá
- Attended a networking event with Glasgow colleagues and staff from Sydney's medically supervised injecting centre
- SDF hosted a visit from Sue Johnson of Odyssey Institute in Australia - <https://education.odyssey.org.au/>
- SDF planned a visit to services around Glasgow for a harm reduction nurse from Melbourne

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Achievements and performance (continued)

- Met with colleagues from Switzerland and Germany to discuss filming and interview opportunities.

European Collaboration:

- Our CEO, Kirsten Horsburgh, joined the webinar 'Scaling up naloxone access in Europe' as a panelist.
- Submitted 'Drug Trends in Glasgow' report to Correlation European Harm Reduction Network
- Met with Correlation Network regarding the development of a new monitoring dashboard for annual harm reduction data
- SDF presented at the European Union Drugs Agency (EUDA)'s webinar on housing-first and employment-first approaches
- SDF CEO attended the Joint Committee on Drugs Use, Ireland.

b. Knowledge exchange, policy and practice networks

SDF works with stakeholders across Scotland to improve policy and practice.

Media Engagement

- Responded to 29 media requests

Policy and Advocacy

- Provided secretariat for Cross-Party Group
- Host and facilitate the Substance Use Policy Group.
- Contributed to the Audit Scotland report on Alcohol and Drug Services, including communications support during its launch.
- SDF Manifesto launch
- SDF supported Scottish Government to facilitate an in-person consultation with people with LLE to hear about reflections on the National Mission on Drugs and discuss the future approach to tackle drug and alcohol deaths and harms

Emergency Alerts and Public Health Messaging

- A range of drug alerts and downloadable resources added to our #stopthedeaths website
- stopthedeaths.com/resources

Digital and Print Communications

- 8 e-newsletters published
- Published 25 news stories on the website
- Supported The Thistle to design marketing resource which was co-produced and reviewed by those with LLE.
- Produced and published 18 key resources:
- SDF Brochure – Our Work Your Impact
- Botulism Postcard
- Botulism Poster
- Botulism - What Workers Need to Know
- Anthrax-Postcard
- Anthrax Poster
- Anthrax - What Workers Need to Know
- Nitazenes-Resource
- Advocates for Change Day Statement of intent.pdf
- Stimulant Overdose - know the signs and what to do
- National Traineeship FAQs
- The SDF Motivational Interviewing Badge Scheme Brochure
- Xylazine-Type-Drugs
- Carisoprodol resources created for professionals and individuals
- New naloxone materials for people who have experienced a NFO, as well as their friends and family members

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Achievements and performance (continued)

Events, Webinars and Podcasts

- Organised and delivered 3 major events, conference content is available via the SDF website
- Film: SDF National Traineeship
- Webinars: Personal Journeys, Collective Care
- Podcasts:
 - Austin Smith - Reflecting on Two Decades at SDF
 - Meet Buzz - Scotlands New Peer-Led Magazine
 - Real Voices, Real Experiences, Real Change – Buzz Magazine
 - 40 years of SDF: A conversation with our founder
 - Behind the Report - Evaluation on Long Acting Injectable Buprenorphine

Consultation and Membership Engagement

- Surveyed members as part of our response to the ACMD consultation on “the misuse and harms of pregabalin and gabapentin”
- Surveyed members as part of our response to the National Records of Scotland’s consultation on language
- We gave members an exclusive first look at our manifesto ahead of publications, with the aim of ensuring this group feels recognised and valued.
- UKGov - consultation on naloxone.
- LJM University C Phoenix Futures – Anti-Stigma Toolkit
- ACMD consultation on expanding access to naloxone
- ACMD consultation on drug use in LGBT+ communities and chemsex
- ACMD public consultation and call for evidence on ketamine
- Audit Scotland – provided feedback on the impact of its report on drug services

Social Media and Online Platforms

- Management and regular comms on Facebook, Instagram and Linked In.
- Management all SDF websites
- Re-development of Scottish Drug Services Director

c. Workforce development

Scottish Drugs Forum supports learning through the delivery of high-quality training on drug-related issues.

Facilitator-led Training

- Delivered 93 training days engaging 936 participants across ADP areas in Scotland.

eLearning Engagement

- 10,839 learners registered on the eLearning platform this year, demonstrating sustained demand for accessible workforce development.

New Course Development

- Development of new Motivational Interviewing badge scheme
- New courses developed on Ketamine, MDMA, Harm Reduction, Cannabis, Nitazenes, Methamphetamine,

Partnership with Scottish Prison Service

- 20 training days offered to SPS.
- 30 staff completed 12 different eLearning courses.
- Meeting with SPS college to discuss supporting their training programme

New Training Website

- Design, build and launch of new SDF Learning Centre - sdflearningcentre
- The SDF Learning Centre is a hub for learners in Scotland to find the training and qualifications they need to build confidence, deepen knowledge, and strengthen practical skills around substances,

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Achievements and performance (continued)

and substance-related issues

Strategic Engagement

- Supported the launch of SG's Drugs and Alcohol Workforce Knowledge and Skills Framework.
- Met with SG colleagues to discuss our work with GGC NHS around the stigma toolkit and our position to develop and deliver on a stigma eLearning proposal.

ADP Engagement and Consultation

- Ongoing collaboration holding 22 meetings with Alcohol and Drug Partnerships (ADPs) to shape workforce training strategies tailored to local needs and priorities.

SVQ Centre

- We have 15 staff supporting the centre in a range of assessor and IV roles
- 38 qualifications achieved in 25/26
- Traineeship graduates who completed their SVQ 2 in Social Services C Healthcare have been offered a discounted opportunity to return to the centre to complete their SVQ 3 in 26/27 – the interest is so high we have had to implement a waiting list.
- New SDF Learning Centre Website has dedicated 'Qualifications' area - Qualifications – SDF Learning Centre
- Launch of SDF's new SVQ Prospectus
- New qualification developed – National Progression Award in Journalism to support the Editorial Board of Buzz magazine and provide skills development alongside a relevant qualification. Application to Qualifications Scotland is pending approval.
- External Verification visit took place for all qualifications and SDF were awarded 'High Confidence' across all quality assurance criteria.

d. Peer research & engagement

Peer Research Volunteers (PRV's)

- Maintain an average of 23 active PRV's across the year with ongoing recruitment to ensure maintenance of adequate numbers
- 2 x PRV's have been offered a place on the 26/27 SDF National Traineeship highlighting the career progression pathway across the organisation.

National MAT Observational Study 24/25 – Long Acting Injectable Buprenorphine

- Publicised and widely disseminated 24/25 study - Evaluation of Exploring Long Acting Injectable Buprenorphine Provision Across Scotland - Aug 2025
- Podcast recorded featuring our PRV Jacqui - Drugs Uncut Podcast - Behind the Report - Exploring LAIB
- Presentation of the work at SDF's #StopTheDeaths conference

National MAT Observational Study 25/26- Crack s Cocaine

- Four areas identified and clinical governance obtained – GGC, Highland, Fife and Tayside
- Focus group training sessions held with PRV's
- Data collection and thematic analysis complete
- Provisional analysis of focus group themes formed part of our presentation on drugs and alcohol at NES conference
- Draft copy of full report expected by end April 26.

Scottish Government Women's Group

- Project staff and PRV's supported discussions and development of toolkit
- Provided direct guidance on harm reduction elements of the toolkit
- PRV's attended advisory group and supported ongoing development of accessible, co-produced documents and contributed to discussion on the importance of effective care planning

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Achievements and performance (continued)

Our PRV's also contributed to a diverse range of impactful research initiatives funded by external academic and private partners as follows:

- MAT Standards Implementation C Support Team (MIST) – Experiential data collection across Fife, Argyll C Bute, Highland and East Dunbartonshire.
- Public Health Scotland - National Mission Evaluation Project
- Dundee University - Virtual Reality in Nature
- Kings College London – Pneumowave
- Stirling University - SHARPS 2 – Peer Navigators
- Edinburgh Uni - RUFUS – Flumazanil study
- Public Health Scotland ENACT – The Thistle Community Member and LLE engagement
- SDF Living Experience - Nitazene Testing Strip Pilot
- MESOX – Rescue Patch
- Dundee University COMPUS – Oral Health
- Marie Trust
- Social Market Foundation - Drug Related Death Research

e. Drug death prevention

SDF works with local planners, commissioners and services to improve interventions that prevent drug-related deaths.

Strategic Engagement and Collaboration

- Attended 28 Drug Death Prevention meetings across 8 local authority areas to support local planning and action.
- Worked with PHS to ensure SDF's new 'Staying Alive' resource aligns with new guidelines for conducting drug death reviews.
- Supported East Renfrewshire, East Ayrshire and Renfrewshire with drug death prevention plans

National Networks and Partnerships

- Coordinated 4 meetings of the Scottish National Naloxone Network (ScoNN) to drive national consistency and shared learning.
- Engaged with Ethypharm to ensure the continued provision of high-quality naloxone training kits for use across Scotland.

Training and Capacity Building

- Delivered 22 Naloxone Training for Trainers courses, reaching 213 participants.
- Delivered 27 bespoke harm reduction training courses, engaging 427 participants from a range of services and sectors.
- Completed update of Staying Alive in Scotland – a national guidance document that will integrate key harm reduction strategies and relevant policy into a structured series of sector-wide learning modules.
- Delivered training to GP's in Western Isles on overdose prevention and naloxone to increase supply and prescribing.
- Naloxone training delivered to link workers in GP surgeries across Glasgow

Emergency Services/Medical

- Supported Police Scotland with stock rotation of Nyxoid to avoid wastage
- Provided support to Police Scotland Naloxone Lead on giving additional/regular guidance to officers around dosing of naloxone
- Provision of sustainable e-learning course for new police officers
- Lengthy engagement with Police Scotland around supplying naloxone from custody, however resistance to this remains.
- Continued liaison with SFRS and provide support for their naloxone programme
- Supported Scottish Ambulance Service to monitor the overuse of naloxone in homelessness settings in Edinburgh and provide direct training to services to bring them in line with national guidelines
- Supported Scottish Ambulance Service to improve protocols for naloxone administration when CPR is underway.

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Achievements and performance (continued)

- Specialist training advice provided to hospitals in DCG, GGCC, ACA, Tayside, Edinburgh and Kirkcaldy

Prison / Justice Engagement

- Collaboration with Scottish courts on stock of naloxone in first aid kits, however they remain unsupportive of this. Webinar developed and delivered on Naloxone and appropriate administration attended by 72 people from prison and custody settings across UK.

f. Activities - Project Funded

National Traineeship

The SDF National Traineeship provides supported learning and in-work placements to prepare for a career in social care. Lived and living experience is a strength and a resource in delivering effective treatment and support services. SDF National Traineeship provides a pathway into employment for people with lived experience.

In 2025/2026, through a range of programme funding including Scottish Government, 33 people were recruited to embark upon a life-changing 9-months of:

- salaried work placements
- specialist quality assured training
- support to achieve an SVQ in Social Services C Healthcare
- support into meaningful employment.

29 of the 33 trainees who started the programme completed, with 25 securing jobs to date. Each year, the traineeship offers the workforce a small but dedicated resource of highly skilled and motivated workers, recruited from and working in local communities across Scotland.

All trainees have experience of the unique barriers and challenges faced in their local community. The programme actively supports a more diverse and representative workforce and assists greatly with some of the recruitment challenges facing the social care sector and in particular, the drug and alcohol workforce.

Living Experience Engagement

SDF ensures that people with living experience of substance use can influence local and national policy and services. We support people with current living experience of substance use to form local engagement groups which offer a safe space to discuss the issues that matter to them. The groups support members to identify their needs and express their opinions, enabling them to advocate for themselves and others to help improve services and inform local policy. Local groups collaborate on a national level to ensure that the voice of living experience is represented in the development of national policy and influences change.

Living Experience weekly meetings: Borders, Fife, Perth, Glasgow, West Dun, North Lanarkshire, South Lan, Inverness, East Ayrshire, Edinburgh, Elgin and Forth Valley

Number of groups facilitated this year – 274 groups with 1548 attendances

Main topics for discussion across groups – Addiction Services (lack of support), Mental Health (lack of access and support), Housing C Homelessness, MAT- Lack of information around MAT standards and information can be confusing. Changing drug trends and increase in cocaine/crack use.

Drug Trends Intelligence

- Collected and analysed national drug trend intelligence through engagement groups and produced a national Drug Trends Bulletin.
- Raised continual awareness of WEDINOS drug checking facility, encouraging group members to use this service in order to help identify contents of unregulated substances.

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TRUSTEES' REPORT (CONTINUED)
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Achievements and performance (continued)

- Published Nitazene testing evaluation, generating evidence to support harm reduction policy and early warning systems

Advocates for Change – Voices in Action

- Delivery of a large event, attended by 120 delegates demonstrating lived and living experience peer leadership and the need for change.
- A unique day which brought together people with lived and living experience, peer advocates, staff, and partners from across Scotland.
- Feedback from participants was overwhelmingly positive and highlighted the power of bringing people together to share experiences, celebrate progress, and strengthen the collective voice calling for change.
- Participants described the event as inspiring, inclusive, energising and with strong appreciation for the focus on lived and living experience leadership.

National Engagement Groups

- Facilitated quarterly National Engagement Group meetings, enabling structured input on drug trends, service gaps, governance, and confidentiality.
- Supported lived experience contribution to national policy and service development, including input to the Statement of Intent and participation in national events such as Voices in Action and Advocates for Change.
- Progressed discussions on governance, constitution development, and long-term sustainability of the group.

Qualifications and Training

- Supported 3 group members to achieve SVQ qualifications.
- Provided SDF National Traineeship work placements across multiple regions, increasing peer facilitation capacity and supporting progression into co-facilitation roles.
- Developed and piloted peer-led Charter of Rights training
- Delivered 61 training sessions with 407 participant engagements across Scotland. Training covered naloxone, BBV awareness, harm reduction, emerging drug trends, and wider health and social support.
- Strengthened multi-agency delivery and increased peer involvement in training facilitation and delivery

Local support team

SDF Local Support Team provide enhanced support to small and medium sized community-based organisations to prepare to apply for funding and to complete the funding process. This work focuses on organisations that work with people with lived and living experience of substance use and/or their families to reduce drug related harms.

Activity this year:

Key Progress Made

- 33 organisations supported, with improved governance structures, clearer roles, and stronger compliance with safeguarding and reporting requirements
- Increased confidence and capability among leaders, particularly in managing audits, board engagement, and organisational challenges
- Strengthened sustainability planning, with action plans addressing governance and operational gaps
- Improved sector visibility and collaboration, linking grassroots practice to policy, funding, and commissioning discussions
- Enhanced digital capacity and presence within organisations, supporting engagement, storytelling, and income generation
- Raised awareness of the programme, resulting in increased demand for expertise and engagement across the sector
- Supported 30 funding applications, securing £547,571 in funding for the sector
- Improved quality of funding applications, with stronger budgets, clearer outcomes, and increased funder confidence

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Achievements and performance (continued)

- Provided targeted support to lived experience-led and marginalised groups, improving access to funding and reducing organisational risk

Peer to Peer Naloxone

SDF support peers with lived and living experience to widen the availability and accessibility of naloxone in our communities and across the prison estate in Scotland.

Here is a range of some of the key activities from this year:

Take Home Naloxone Supply

- Total kits supplied for this reporting period are 1882 of which 1325 were 1st supplies.
- Peers have worked over 443 hours

Prison Network

- 4 x new prisons launched this period
- Peer supply naloxone programmes are now active in 13 prisons
- 3 x conversations cafes facilitated gathering intelligence on drug harms and emerging drug trends

Community Projects

- 2 x new community projects launched this period.
- 10 x community projects supported in total

Training and Support

- 46 x project steering meetings facilitated this year
- 32 x support meetings held for 143 peers
- 27 x Training for Trainers (T4T) courses to 164 peers in total this year
- New online support sessions reach all prison estates to provide additional support

Advocates for Change – Voices in Action.

This SDF-led event brought together over 100 participants from across Scotland, including people with lived and living experience (LLE), peer advocates, staff and partner organisations. The event was designed to recognise and celebrate the achievements of people with LLE across SDF programmes and to highlight the central role of peer leadership within the organisation's work.

The event was organised and co-led by the Peer Naloxone team and demonstrated strong national engagement, with attendance from 19 Coordinators, 18 Peer Workers, and representatives from six partner organisations, spanning eight geographical areas across Scotland.

A significant milestone was achieved through collaboration with colleagues at HMP Greenock, enabling a peer from closed conditions to attend the event under SPS escort. This marked the first time a peer from a closed prison setting had participated in an SDF national event. The peer was granted permission not only to attend but also to present and contribute to a panel discussion, providing a powerful example of inclusive practice and meaningful participation for people with lived experience, including those currently within the justice system

Emergency responses

SDF helps monitor changes in drugs and the harms experienced by people using drugs in Scotland, and informs and trains people including staff so services are prepared to prevent and reduce harms.

This work supports resilience within Scotland's planning and service delivery structures to ensure Scotland is prepared and also improves the quality of service delivery.

National coordination and preparedness

- Quarterly facilitation of the Scottish Needle Exchange Workers Forum (SNEWF), that brings together frontline services, health partners, third sector organisations and lived and living experience networks.

This

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Achievements and performance (continued)

provides structured opportunities to share intelligence, concerns and coordinate harm reduction responses

- to emerging risks.
- Regular engagement with Public Health Scotland, RADAR, ADPs and NHS partners which has supported incident management, problem assessment and short life working groups to be able to respond to emerging risks in a timely and consistent manner.

Workforce Development

- Designing and delivery of a comprehensive workforce development programme for frontline and specialist staff across Scotland.
- Bespoke learning sessions tailored to local need, workforce role and emerging risk.
- Attendance and presenting at national webinars and events

Development and dissemination of harm reduction resources

- Cocaine / stimulant overdose resource
- Harm reduction guidance
- Wound awareness materials
- Nitazene overdose awareness posters
- Drug Intelligence Conversation Starter, co produced with lived/living experience and peer engagement teams

Intelligence gathering and information sharing

- Participation in drug trend monitoring groups, incident management processes, partnership meetings at local and national levels.
- Development and piloting tools to support consistent frontline intelligence collection and sharing.

Engagement with lived and living experience

- Consulting and collaborating to inform resource development, harm reduction messaging and intelligence gathering.
- Reducing stigma through a more person-centred approach.

Specialist support is provided to those delivering injecting equipment services

- Role-specific training has been delivered to strengthen knowledge and skills in injecting equipment provision, wound awareness and management of drug-related complications.
- 36 bespoke training sessions were delivered to 573 participants, covering cocaine and psychostimulants, harm reduction practice, emerging trends, bacterial infections and wound care. Participants included NHS staff, ADP teams, peer volunteers and third sector organisations.
- To complement face-to-face delivery, eLearning modules on bacterial infections, wound care and cocaine awareness have been developed. Over 600 learners registered.

Delivery has remained flexible due to the changing drug landscape, ensuring the activity continued to meet the emerging needs

Financial review

a. Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

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b. Reserves policy

The Statement of Financial Activities, on page 20, shows an overall decrease in funds of £22,375.

This is made up of:

An increase in the General Fund of £50,522

A decrease in Designated Reserves of £34,909

A decrease in Restricted Reserves of £37,988

Details of grants receivable are shown in notes 4 and 5 on pages 28 and 29.

The movement on funds over the year is shown in note 14 on pages 34 to 37.

General Fund

Once again in 2025/26 we were in receipt of a 1-year Core funding award from Scottish Government. We are grateful to have now received confirmation of our Core Scottish Government Grants for 2026/27. Funding has all been confirmed, for all of our major programmes, at the same level as in 2025/26.

At 31 March 2026, the balance of the General Fund stood at £923,483. This fund represents the free reserves of the charity, which are available for the immediate support of the organisation. These funds are held to protect the organisation against future financial risks, such as loss of funding, unexpected increases in expenditure or legal action against the organisation, in accordance with the reserves policy which is set out below.

The Board's financial objective is to secure the long-term viability of the organisation by targeting annual contributions to General Fund of around £30,000 per year. During 2025/26 a number of short-term funding programmes came to an end. We were able to replace these and add others during the year. Additionally we achieved Income Generation and Conference income at above budget levels. This has resulted in an increase in reserves towards the levels required by our Reserves Policy based on our anticipated future turnover.

In the Scottish Drugs Forum's Budget now set for 2026/27 we anticipate a slightly reduced activity level but still a positive contribution to the General Reserve. We are already in conversation with Scottish Government about levels of funding for 2027/28.

Designated Funds

Designated funds of £870,280 include:

- a redundancy provision of £234,653 (to ensure SDF can meet its legal obligations to staff when required) and £8,381 representing the carrying value of tangible fixed assets.
- £294,779 which has been set aside to support future work and
- £332,467 which represents the value of unrestricted income recognised during the year which relates to activity to be delivered in the future

Restricted Funds

Restricted Funds of £446,113 are carried forward, covering a range of projects being undertaken for a number of different funders.

Investment Policy

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The majority of funds managed by the Scottish Drugs Forum are either entrusted to SDF for restricted purposes or require to be readily available for the support of the organisation. Therefore all funds are held in interest bearing accounts where there is no risk to the capital sums. As all funds are being used and replenished within the short to medium term (0 to 6 months), no long-term deposits are made.

Funds available for the immediate support of the organisation (Reserves) are regularly compared against the costs of the Scottish Drugs Forum's activity in order to assess the level of protection they afford. Guidance for charities, in Scotland, suggests that Reserves levels equivalent to between 3 and 6 months running costs for the whole organisation are likely to be appropriate.

For the year to 31 March 2026, this would have suggested an appropriate level of available reserves to be between £789,000 and £1,578,000.

SDF's Board has taken account of their need to fund cashflow for the significant portion of grant funding which is now being received in arrears. As a result the SDF Board has decided to set a target for the Unrestricted Reserve of 5 months running costs. For the year to 31 March 2026, this would have suggested an appropriate level of further available reserves to be around £ 1,315,000.

Available General Reserves at 31st March 2026 were £ 923,483

With budgeted turnover for 2026/27 of approx. £2,899,000 this would suggest an appropriate level of General Reserves to be £ 1,208,000. The Board will set budgets over the next few years that will allow us to work towards reserves of this level.

c. Funders

The Scottish Drugs Forum would like to thank the following organisations for their financial support:

Scottish Government - various departments
Argyll & Bute Alcohol & Drug Partnership
Borders Alcohol & Drug Partnership / NHS Borders
Camurus
The Corra Foundation
East Dunbartonshire Alcohol & Drug Partnership / East Dunbartonshire Council
Ethypharm UK
Fife Alcohol & Drug Partnership
Glasgow City Council Glasgow Communities Fund
Glasgow Caledonian University
Greater Glasgow & Clyde Health Board
Highland Alcohol & Drug Partnership
Highland Community Justice Partnership
Highland Third Sector Interface
King's College London
Marie Trust
National Institute of Health Research
North Lanarkshire Alcohol & Drugs Partnership
NHS Greater Glasgow & Clyde /Glasgow Alcohol & Drugs Partnership
Social Market Foundation
University of Bristol
University of Edinburgh
University of Stirling

THE SCOTTISH DRUGS FORUM
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2026

Structure, governance and management

a. Constitution

The Scottish Drugs Forum is registered as a charitable company limited by guarantee and was set up by a Memorandum and Articles of Association.

b. Methods of appointment or election of trustees

The management of the company is the responsibility of the trustees who are elected and co-opted under the terms of the Memorandum and Articles of Association.

Plans for future periods

Our current (2026/27) core funding agreement from Scottish Government is for one year, to March 2027. We are grateful to them and the majority of our other funders who confirmed their funding of our activities during 2025/26 and have done so again for 2026/27.

Project activity continues to generate significant support for core activity and work is continually underway to replace activity as it is completed within our portfolio of work.

Disclosure of information to auditors

Each of the persons who are trustees at the time when this Trustees' Report is approved has confirmed that:

- so far as that trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that trustee has taken all the steps that ought to have been taken as a trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Auditors

The auditors, Armstrong Watson Audit Limited, have indicated their willingness to continue in office. The designated trustees will propose a motion reappointing the auditors at a meeting of the trustees.

Approved by order of the members of the board of trustees and signed on their behalf by:



L C Christopher
Trustee

Date: 10 August 2026

THE SCOTTISH DRUGS FORUM
(A Company Limited by Guarantee)

STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 MARCH 2026

The trustees (who are also the directors of the company for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under company law, the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

THE SCOTTISH DRUGS FORUM
(A Company Limited by Guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE SCOTTISH DRUGS FORUM

Opinion

We have audited the financial statements of The Scottish Drugs Forum (the 'charitable company') for the year ended 31 March 2026 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2026 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 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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

THE SCOTTISH DRUGS FORUM
(A Company Limited by Guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE SCOTTISH DRUGS FORUM
(CONTINUED)

Other information

The other information comprises the information included in the Annual Report other than the financial statements and our Auditors' Report thereon. The trustees 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- the information given in the Trustees' Report is inconsistent in any material respect with the financial statements; or
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

THE SCOTTISH DRUGS FORUM
(A Company Limited by Guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE SCOTTISH DRUGS FORUM
(CONTINUED)

Auditors' 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 report in accordance with the Act 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 Auditors' 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:

- 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 company through discussions with directors and other management;
- 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 company;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- we 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 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.

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 Note 2 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
- reviewing correspondence with HMRC, relevant regulators and the company's legal advisors.

THE SCOTTISH DRUGS FORUM
(A Company Limited by Guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE SCOTTISH DRUGS FORUM
(CONTINUED)

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

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's trustees 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 charitable company, its members, as a body, and its trustees, as a body, for our audit work, for this report, or for the opinions we have formed.

Gavin Curr

[Gavin Curr \(Aug 11, 2026 07:53:59 GMT+1\)](#)

Gavin Curr FCCA
Armstrong Watson Audit Limited
Caledonia House
89 Seaward Street
Glasgow
G41 1HJ

10 August 2026

Armstrong Watson Audit Limited are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

THE SCOTTISH DRUGS FORUM
(A Company Limited by Guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2026**

	Note	Unrestricted funds 2026 £	Restricted funds 2026 £	Total funds 2026 £	Total funds 2025 £
Income from:					
Grants and subscriptions	4	307,475	-	307,475	297,195
Charitable activities	5	396,122	2,421,821	2,817,943	2,807,825
Investments	6	30,676	-	30,676	30,036
Total income		734,273	2,421,821	3,156,094	3,135,056
Expenditure on:					
Charitable activities	7	450,514	2,727,955	3,178,469	3,044,488
Total expenditure		450,514	2,727,955	3,178,469	3,044,488
Net income/(expenditure)		283,759	(306,134)	(22,375)	90,568
Transfers between funds	14	(268,146)	268,146	-	-
Net movement in funds		15,613	(37,988)	(22,375)	90,568
Reconciliation of funds:					
Total funds brought forward		1,778,150	484,101	2,262,251	2,171,683
Net movement in funds		15,613	(37,988)	(22,375)	90,568
Total funds carried forward		1,793,763	446,113	2,239,876	2,262,251

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

The notes on pages 24 to 43 form part of these financial statements.

THE SCOTTISH DRUGS FORUM
(A Company Limited by Guarantee)
REGISTERED NUMBER: SC106295

BALANCE SHEET
AS AT 31 MARCH 2026

	Note	2026 £	2025 £
Fixed assets			
Tangible assets	11	8,381	9,674
		<u>8,381</u>	<u>9,674</u>
Current assets			
Debtors	12	430,821	550,426
Cash at bank and in hand		1,950,419	1,815,161
		<u>2,381,240</u>	<u>2,365,587</u>
Current liabilities			
Creditors: amounts falling due within one year	13	(149,745)	(113,010)
Net current assets		<u>2,231,495</u>	<u>2,252,577</u>
Total assets less current liabilities		<u>2,239,876</u>	<u>2,262,251</u>
Total net assets		<u><u>2,239,876</u></u>	<u><u>2,262,251</u></u>
Charity funds			
Restricted funds	14	446,113	484,101
Unrestricted funds	14	1,793,763	1,778,150
Total funds		<u><u>2,239,876</u></u>	<u><u>2,262,251</u></u>

THE SCOTTISH DRUGS FORUM
(A Company Limited by Guarantee)
REGISTERED NUMBER: SC106295

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2026

The entity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the entity to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

However, an audit is required in accordance with section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the trustees and signed on their behalf by:



L C Christopher
Trustee

Date: 10 August 2026

The notes on pages 24 to 43 form part of these financial statements.

THE SCOTTISH DRUGS FORUM
(A Company Limited by Guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2026

	2026 £	2025 £
Cash flows from operating activities		
Net cash used in operating activities	110,481	(120,842)
Cash flows from investing activities		
Interest received	30,676	30,036
Purchase of tangible fixed assets	(5,899)	(9,372)
Net cash provided by investing activities	24,777	20,664
Cash flows from financing activities		
Net cash provided by financing activities	-	-
Change in cash and cash equivalents in the year	135,258	(100,178)
Cash and cash equivalents at the beginning of the year	1,815,161	1,915,339
Cash and cash equivalents at the end of the year	1,950,419	1,815,161

The notes on pages 24 to 43 form part of these financial statements

THE SCOTTISH DRUGS FORUM
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026

1. General information

The charity is a company limited by guarantee. The members of the company are the Trustees named on page 1.

In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Scottish Drugs Forum meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are presented in Sterling (£).

2.2 Going concern

The trustees and key management personnel have assessed the potential future of The Scottish Drugs Forum and whether it can continue as a going concern. The budget for 2026/27 has been prepared on a worst-case scenario basis and includes all approved funding in place for next year.

After assessing all potential impacts and future commitments, the trustees have a reasonable expectation that the charity has adequate resources and reserves to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

THE SCOTTISH DRUGS FORUM
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026

2. Accounting policies (continued)

2.3 Income

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.

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 or 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 reliably measured and is not deferred.

Income received in advance of the provision of specific service is deferred until the criteria for income recognition are met.

Other revenue streams such as training or room hire are recognised when the charity has carried out the service and have invoiced the appropriate entity. In the event that a service is subject to conditions that require a level of performance before the charity is entitled to 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.

2.4 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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

2.5 Charitable activities

Costs of charitable activities are incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

2.6 Allocation and apportionment of costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel and governance costs which support the charity's programmes and activities.

2.7 Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

THE SCOTTISH DRUGS FORUM
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026

2. Accounting policies (continued)

2.8 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following bases:

Leasehold improvements	- 12.5% on cost
Fixtures, fittings & equipment	- 33.3% on cost, 25% on cost and 10% on cost

The capitalisation policy is that assets purchased for under £350 are not capitalised.

2.9 Impairment of non-financial assets

At each reporting date non-financial assets not carried at fair value, like plant and equipment, are reviewed to determine whether there is an indication that an asset may be impaired. If there is an indication of possible impairment, the recoverable amount which is the higher of value in use and the fair value less cost to sell, is estimated and compared with the carrying amount. If the recoverable amount is lower, the carrying amount of the asset is reduced to its recoverable amount and an impairment loss is recognised immediately in profit and loss.

2.10 Debtors

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

2.11 Cash at bank and in hand

Cash at bank and 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.

2.12 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

THE SCOTTISH DRUGS FORUM
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026

2. Accounting policies (continued)

2.13 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.14 Operating leases

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight-line basis over the lease term.

2.15 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

2.16 Provisions

Provisions are recognised when the charity has a legal or constructive obligation at the reporting date as a result of a past event, it is probable that the charity will be required to settle the obligation and the amount of the obligation can be reliably estimated. Provisions are recognised at the best estimate of the amount required to settle the obligation at the reporting date.

2.17 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

THE SCOTTISH DRUGS FORUM
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026**

3. Critical accounting estimates and areas of judgment

The charity considers on an annual basis the judgements that are made by management when applying its significant accounting policies that would have the most significant effect on amounts that are recognised in the financial statements. The Trustees consider there are no such significant judgements.

In the application of the charity's accounting policies, the Trustees are required to make estimates and assumptions about the carrying amounts 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.

The company does not have any key assumptions concerning the future, or other key sources of estimation uncertainty in the reporting year that may have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

4. Grants and subscriptions

	Unrestricted funds 2026 £	Total funds 2026 £
Scottish Government - for National core activities (including directory)	307,475	307,475

	<i>Unrestricted funds 2025 £</i>	<i>Total funds 2025 £</i>
Scottish Government - for National core activities (including directory)	297,195	297,195

5. Income from charitable activities

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total funds 2026 £
National services	-	1,034,487	1,034,487
National Traineeship	-	1,238,903	1,238,903
User involvement & peer research	-	147,670	147,670
Consultancy, educational training & other income	396,122	761	396,883
	<u>396,122</u>	<u>2,421,821</u>	<u>2,817,943</u>

THE SCOTTISH DRUGS FORUM
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026**

5. Income from charitable activities (continued)

	<i>Unrestricted funds 2025 £</i>	<i>Restricted funds 2025 £</i>	<i>Total funds 2025 £</i>
National services	-	1,064,255	1,064,255
National Traineeship	-	1,160,255	1,160,255
User involvement & peer research	-	199,427	199,427
Consultancy, educational training & other income	383,374	514	383,888
	<u>383,374</u>	<u>2,424,451</u>	<u>2,807,825</u>

Grants received, included in the above, are as follows:

	2026 £	2025 £
Amplifying Voices	199,173	75,000
Argyll & Bute - User involvement	49,352	49,352
Highland - User Involvement	-	25,000
East Dumbartonshire - User Involvement	14,250	14,250
Scottish Government - Homelesses	21,000	21,000
Scottish Government - Emergency plan	79,280	79,000
National Traineeship	717,789	761,735
NHS Fife - User involvement	21,068	21,067
Scottish Government - Workforce Development Project	398,170	419,387
Scottish Government - National Mission	-	23,561
Scottish Government - MAT Development	63,000	63,000
Scottish Government - Living Experience	321,941	323,520
Local Community Fund	173,003	168,417
Corra Foundation	142,563	142,563
Research grants	149,304	187,524
Other grants	71,167	49,561
	<u>2,421,060</u>	<u>2,423,937</u>

THE SCOTTISH DRUGS FORUM
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026**

6. Investment income

	Unrestricted funds 2026 £	Total funds 2026 £
Bank interest receivable	30,676	30,676

	<i>Unrestricted funds 2025 £</i>	<i>Total funds 2025 £</i>
Bank interest receivable	30,036	30,036

7. Analysis of expenditure by activities

	Activities undertaken directly 2026 £	Support costs 2026 £	Total funds 2026 £
Management and head office costs	-	221,789	221,789
Finance costs	-	1,526	1,526
Staff costs	2,218,655	-	2,218,655
Project costs	730,480	-	730,480
Governance costs	-	8,209	8,209
Other	-	(2,190)	(2,190)
	<u>2,949,135</u>	<u>229,334</u>	<u>3,178,469</u>

THE SCOTTISH DRUGS FORUM
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026**

7. Analysis of expenditure by activities (continued)

	<i>Activities undertaken directly 2025 £</i>	<i>Support costs 2025 £</i>	<i>Total funds 2025 £</i>
Management and head office costs	-	224,579	224,579
Finance costs	-	2,531	2,531
Staff costs	2,079,292	-	2,079,292
Project costs	714,537	-	714,537
Governance costs	-	22,654	22,654
Other	-	895	895
	<u>2,793,829</u>	<u>250,659</u>	<u>3,044,488</u>

8. Auditors' remuneration

	2026 £	2025 £
Fees payable to the company's auditor for the audit of the company's annual accounts	<u>7,920</u>	<u>6,900</u>

9. Staff costs

	2026 £	2025 £
Wages and salaries	1,819,837	1,787,627
Social security costs	277,984	188,236
Contribution to defined contribution pension schemes	120,834	110,464
	<u>2,218,655</u>	<u>2,086,327</u>

The average number of persons employed by the company during the year was as follows:

	2026 No.	2025 No.
Management	8	8
Project/development	31	31
Administrative support	5	5
Trainees	22	21
	<u>66</u>	<u>65</u>

THE SCOTTISH DRUGS FORUM
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**NOTES TO THE FINANCIAL STATEMENTS
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9. Staff costs (continued)

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2026 No.	<i>2025 No.</i>
In the band £60,001 - £70,000	2	<i>1</i>
In the band £70,001 - £80,000	1	<i>1</i>

During the year, total remuneration of £175,219 (2025 - £166,740) was paid to key management personnel.

10. Trustees' remuneration and expenses

During the year, no trustees received any remuneration or other benefits (2025 - £NIL).

During the year ended 31 March 2026, trustee expenses of £48 (2025 - £Nil) were reimbursed, to two trustees.

11. Tangible fixed assets

	Leasehold improvements £	Fixtures, fittings and equipment £	Total £
Cost or valuation			
At 1 April 2025	80,649	90,927	171,576
Additions	-	5,899	5,899
At 31 March 2026	80,649	96,826	177,475
Depreciation			
At 1 April 2025	80,649	81,253	161,902
Charge for the year	-	7,192	7,192
At 31 March 2026	80,649	88,445	169,094
Net book value			
At 31 March 2026	-	8,381	8,381
At 31 March 2025	-	9,674	9,674

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026**

12. Debtors

	2026 £	2025 £
Due within one year		
Trade debtors	179,812	279,009
Prepayments and accrued income	251,009	271,417
	<u>430,821</u>	<u>550,426</u>

13. Creditors: Amounts falling due within one year

	2026 £	2025 £
Trade creditors	43,999	11,392
Social security and other taxes	51,088	48,957
Other creditors	16,882	5,375
Accruals and deferred income	37,776	47,286
	<u>149,745</u>	<u>113,010</u>

THE SCOTTISH DRUGS FORUM
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026**

14. Statement of funds

Statement of funds - current year

	Balance at 1 April 2025 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2026 £
Unrestricted funds					
Designated funds					
Redundancy provision	213,683	-	20,970	-	234,653
Fixed asset reserve	9,674	-	(1,293)	-	8,381
Long term absence reserve	19,040	-	(1,492)	-	17,548
Training reserve	15,537	-	3,127	-	18,664
Accommodation development	47,051	-	(38,684)	-	8,367
Programme development	246,614	-	-	-	246,614
Future commitments fund	349,691	340,395	55,590	(413,209)	332,467
Volunteer support	3,899	-	(313)	-	3,586
	<u>905,189</u>	<u>340,395</u>	<u>37,905</u>	<u>(413,209)</u>	<u>870,280</u>
General funds					
General fund	<u>872,961</u>	<u>393,878</u>	<u>(488,419)</u>	<u>145,063</u>	<u>923,483</u>
Total Unrestricted funds	<u>1,778,150</u>	<u>734,273</u>	<u>(450,514)</u>	<u>(268,146)</u>	<u>1,793,763</u>
Restricted funds					
Data Deficits	-	1,025	(1,025)	-	-
Peer Naloxone & Death Prevention	44,736	292,268	(305,736)	-	31,268
National Traineeship	258,223	717,789	(964,471)	218,335	229,876
Workforce development	-	398,170	(398,170)	-	-
Local Community Fund	61,346	173,003	(214,813)	-	19,536
Living Experience	62,305	322,301	(322,301)	-	62,305
Emergency plan	-	79,280	(79,280)	-	-
Highland - MIST	-	-	(49,811)	49,811	-
Argyll & Bute - MIST	5,113	49,352	(54,465)	-	-
SG MAT Quality	-	63,000	(63,000)	-	-
Amplifying Voices	48,552	199,173	(130,060)	-	117,665
Pnewmowave	17,171	-	(17,171)	-	-
Ephesus	(4,748)	20,433	(20,753)	-	(5,068)
Rufus	(610)	2,536	(2,566)	-	(640)
Sharps 2	(2,731)	20,308	(20,013)	-	(2,436)

THE SCOTTISH DRUGS FORUM
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026**

14. Statement of funds (continued)

Statement of funds - current year (continued)

	Balance at 1 April 2025 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2026 £
ENACT	(5,256)	21,270	(22,407)	-	(6,393)
Homelessness	-	21,000	(21,000)	-	-
Fife UI	-	21,068	(21,068)	-	-
East Dunbartonshire	-	14,250	(14,250)	-	-
Transform	-	3,571	(3,571)	-	-
Social Market Foundation	-	2,024	(2,024)	-	-
	<u>484,101</u>	<u>2,421,821</u>	<u>(2,727,955)</u>	<u>268,146</u>	<u>446,113</u>
Total of funds	<u><u>2,262,251</u></u>	<u><u>3,156,094</u></u>	<u><u>(3,178,469)</u></u>	<u><u>-</u></u>	<u><u>2,239,876</u></u>

THE SCOTTISH DRUGS FORUM
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**NOTES TO THE FINANCIAL STATEMENTS
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14. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2024 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2025 £</i>
Unrestricted funds					
Designated funds					
Redundancy provision	189,724	-	27,109	(3,150)	213,683
Fixed asset reserve	7,766	-	1,908	-	9,674
Long term absence reserve	19,040	-	-	-	19,040
Training reserve	10,159	-	5,378	-	15,537
Accommodation development	74,621	-	(27,570)	-	47,051
Programme development	279,697	-	-	(33,083)	246,614
Future commitments fund	233,728	354,126	(9,005)	(229,158)	349,691
Volunteer support	5,000	-	(1,101)	-	3,899
	<u>819,735</u>	<u>354,126</u>	<u>(3,281)</u>	<u>(265,391)</u>	<u>905,189</u>
General funds					
General fund	<u>845,790</u>	<u>356,479</u>	<u>(417,719)</u>	<u>88,411</u>	<u>872,961</u>
Total Unrestricted funds	<u>1,665,525</u>	<u>710,605</u>	<u>(421,000)</u>	<u>(176,980)</u>	<u>1,778,150</u>
Restricted funds					
Peer Naloxone & Death Prevention	63,132	330,481	(348,877)	-	44,736
National Traineeship	257,300	761,735	(892,558)	131,746	258,223
Workforce development	10,590	419,387	(461,709)	31,732	-
Living Experience	56,487	323,640	(331,324)	13,502	62,305
Emergency plan	17,500	23,561	(41,061)	-	-
Highland - MIST	27,582	25,000	(52,582)	-	-
Argyll & Bute - MIST	-	49,352	(44,239)	-	5,113
SG MAT Quality	9,957	-	(9,957)	-	-
Amplifying Voices	-	75,000	(26,448)	-	48,552
Pnewmowave	-	26,758	(9,587)	-	17,171
Ephesus	-	-	(4,748)	-	(4,748)
Rufus	-	2,190	(2,800)	-	(610)
Sharps 2	-	16,613	(19,344)	-	(2,731)
ENACT	-	-	(5,256)	-	(5,256)

THE SCOTTISH DRUGS FORUM
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026**

14. Statement of funds (continued)

Statement of funds - prior year (continued)

	<i>Balance at 1 April 2024 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2025 £</i>
Local community fund	63,610	168,417	(170,681)	-	61,346
East Dunbartonshire UI	-	14,250	(14,250)	-	-
Emergency plan	-	79,000	(79,000)	-	-
Fife UI	-	21,067	(21,067)	-	-
SG Mat Quality	-	63,000	(63,000)	-	-
Homelesses	-	21,000	(21,000)	-	-
Marie Trust	-	4,000	(4,000)	-	-
	<u>506,158</u>	<u>2,424,451</u>	<u>(2,623,488)</u>	<u>176,980</u>	<u>484,101</u>
Total of funds	<u>2,171,683</u>	<u>3,135,056</u>	<u>(3,044,488)</u>	<u>-</u>	<u>2,262,251</u>

15. Summary of funds

Summary of funds - current year

	Balance at 1 April 2025 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2026 £
Designated funds	905,189	340,395	37,905	(413,209)	870,280
General funds	872,961	393,878	(488,419)	145,063	923,483
Restricted funds	484,101	2,421,821	(2,727,955)	268,146	446,113
	<u>2,262,251</u>	<u>3,156,094</u>	<u>(3,178,469)</u>	<u>-</u>	<u>2,239,876</u>

THE SCOTTISH DRUGS FORUM
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026**

15. Summary of funds (continued)

Summary of funds - prior year

	<i>Balance at 1 April 2024 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2025 £</i>
Designated funds	819,735	354,126	(3,281)	(265,391)	905,189
General funds	845,790	356,479	(417,719)	88,411	872,961
Restricted funds	506,158	2,424,451	(2,623,488)	176,980	484,101
	<u>2,171,683</u>	<u>3,135,056</u>	<u>(3,044,488)</u>	<u>-</u>	<u>2,262,251</u>

16. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total funds 2026 £
Tangible fixed assets	8,381	-	8,381
Current assets	1,935,127	446,113	2,381,240
Creditors due within one year	(149,745)	-	(149,745)
Total	<u>1,793,763</u>	<u>446,113</u>	<u>2,239,876</u>

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2025 £</i>	<i>Restricted funds 2025 £</i>	<i>Total funds 2025 £</i>
Tangible fixed assets	9,674	-	9,674
Current assets	1,881,486	484,101	2,365,587
Creditors due within one year	(113,010)	-	(113,010)
Total	<u>1,778,150</u>	<u>484,101</u>	<u>2,262,251</u>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026

16. Analysis of net assets between funds (continued)

General fund

This fund is available for use at the discretion of the Trustees in accordance with the Scottish Drugs Forum's charitable objectives. It is maintained at a level sufficient to allow the organisation time to adjust to changing financial circumstances.

Redundancy provision

Ensures that SDF is always able to meet its legal obligations to staff in terms of redundancy.

Fixed asset fund

Represents the estimated current value of SDF's property and equipment.

Long term absence reserve

Allows financial support to be given to activities, to ensure programme continuity, when significant additional staff costs are incurred as a result of long term staff absence.

Training reserve

Allows for the training and development of staff.

Accommodation development

A short term fund targeting enhancement of the Glasgow office premises.

Programme development

To allow for the development of new activities where external funding has not been secured.

Future commitments

To allow for the delivery of future activity already contracted for.

Volunteer support

These funds are set aside to provide personal support to volunteers on a case by case basis.

Restricted Funds:

Death Prevention/Naloxone

These funds take on a wider remit than our Naloxone programme which preceded it, in working to reduce drugs deaths in Scotland.

National Traineeship

This fund helps provide employment opportunities and supported work experience for those with a history of alcohol and/or drug use.

Emergency plan

This fund is used to run various training sessions and e-learning support.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026

16. Analysis of net assets between funds (continued)

Fife UI

These funds are being used in working on a programme of Peer support and Research with the local Alcohol and Drug Partnership.

Workforce development

These funds are being used to focus on developing the knowledge and skill sets of people working in the drugs field.

SG Mat Quality

These Scottish Government funds are used to support communications around new Medically Assisted Treatment Standards.

Local Community Fund

These Scottish Government funds are being used to provide support to organisations applying to their Community Fund through Corra. The Community Fund has a focus on the expansion of treatment and getting more people into services through treatment.

Living Experience

These Scottish Government funds are being used to ensure that the voices of people with living experience influence service developments, service delivery, policy and strategy development.

Homelessness

These Healthcare Improvement Scotland funds are used to support peer researchers who have lived or living experience of substance use to evaluation people's experiences of accessing treatment who were homeless and experienced problem substance use.

National Mission

These Public Health Scotland funds are allocated to support the recruitment of individuals with lived or living experience to participate in the evaluation of the Scottish Government National Drugs Mission.

Highland - MIST

These Alcohol & Drug Partnership (ADP) funds are allocated to support peer researchers who have lived or living experience of substance use to gather qualitative experiential data, supporting ADPs to meet the reporting requirements set by Public Health Scotland (PHS) in accordance with the Medicated Assisted Treatment (MAT) Standards. Additionally SDF staff are responsible for writing an annual experiential report as part of this work.

Argyll & Bute - MIST/Recreation Hub

These Alcohol & Drug Partnership (ADP) funds are allocated to support peer researchers who have lived or living experience of substance use to gather qualitative experiential data, supporting ADPs to meet the reporting requirements set by Public Health Scotland (PHS) in accordance with the Medicated Assisted Treatment (MAT) Standards. Additionally, SDF staff are responsible for writing an annual experiential report as part of this work with particular focus on making this locally accessible.

Amplifying Voices

Production of a peer led, harm reduction focused magazine.

THE SCOTTISH DRUGS FORUM
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026

16. Analysis of net assets between funds (continued)

Transform

These funds are being used on a short term research project.

Social Market Foundation

These funds are being used on a short term research project.

Data Deficits

These funds are being used on a short term research project.

Pnewmowave

These funds were allocated to support feasibility testing with people who use drugs on behalf of King's College London for an overdose prevention wearable device targeted at people who use drugs.

EPHESUS

These funds support public and patient involvement and engagement activity by facilitating the development of a lived and living advisory group for the Evaluating the Public Health Impact of Interventions for the Prevention of Drug-related Deaths in the Population in Scotland (EPHESUS) study led by Bristol University.

RUFUS

These funds support attendance at project management meetings and PPI link to the Edinburgh engagement group and National engagement group as and when required.

SHARPS 2

These funds support chairing of the (PPI) Expert by experience group and attendance at Project Management Meetings.

ENACT

These funds are allocated to facilitate public and patient involvement and engagement work from both people with lived and living experience of drug use and local community and business members in shaping the evaluation of the Glasgow safer consumption facility (The Thistle) led by Glasgow Caledonian University.

Transfers between funds

During the financial year, there were a number of transfers between funds including transfers to and from restricted funding. These transfers represent conference support for various projects, e-learning support and transfers to complete projects whereby there is unspent monies from the same funder that can be utilised through another project.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026**

17. Reconciliation of net movement in funds to net cash flow from operating activities

	2026 £	2025 £
Net income/expenditure for the year (as per Statement of Financial Activities)	(22,375)	90,568
Adjustments for:		
Depreciation charges	7,192	7,464
Interest received	(30,676)	(30,036)
Decrease/(increase) in debtors	119,605	(188,612)
Increase/(decrease) in creditors	36,735	(226)
Net cash provided by/(used in) operating activities	110,481	(120,842)

18. Analysis of cash and cash equivalents

	2026 £	2025 £
Cash at bank and in hand	1,950,419	1,815,161
Total cash and cash equivalents	1,950,419	1,815,161

19. Analysis of changes in net debt

	At 1 April 2025 £	Cash flows £	At 31 March 2026 £
Cash at bank and in hand	1,815,161	135,258	1,950,419
	1,815,161	135,258	1,950,419

20. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £13,814 (2025 - £1,323) were payable to the fund at the balance sheet date and are included in creditors.

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**NOTES TO THE FINANCIAL STATEMENTS
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21. Operating lease commitments

At 31 March 2026 the charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2026 £	2025 £
Not later than 1 year	9,317	9,317
Later than 1 year and not later than 5 years	139,755	149,072
Later than 5 years	-	27,951
	<u>149,072</u>	<u>186,340</u>

22. Related party transactions

The charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between the trustees and the charity at 31 March 2026.