

Registered number: 02585199  
Charity number: 1002201

**CUMBRIA ALCOHOL AND DRUG ADVISORY SERVICE**  
(A company limited by guarantee)

**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2021**

**CUMBRIA ALCOHOL AND DRUG ADVISORY SERVICE**  
**(A company limited by guarantee)**

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**CUMBRIA ALCOHOL AND DRUG ADVISORY SERVICE**  
**(A company limited by guarantee)**

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**Trustees** Ms P Williamson, Chair  
Miss S L Stubbs (deceased 14 June 2021)  
Mr C E Robertshaw  
Mr C L McGuinness  
Ms S Berriman  
Mr D Horne  
Ms S A Rees  
Mr R J McRae Anderson  
Mr I Burns (appointed 13 March 2021)

**Company registered number** 02585199

**Charity registered number** 1002201

**Registered office** 3 - 5 Victoria Place  
Carlisle  
Cumbria  
CA1 1EJ

**Chief Executive Officer** Leigh Williams

**Accountants and Independent Examiner** Armstrong Watson Audit Limited  
Chartered Accountants  
Fairview House  
Victoria Place  
Carlisle  
Cumbria  
CA1 1HP

**CUMBRIA ALCOHOL AND DRUG ADVISORY SERVICE**  
**(A company limited by guarantee)**

**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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The Trustees present their annual report together with the financial statements of the company for the year 1 April 2020 to 31 March 2021. 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.

### **Treasurers report**

The current year has of course been dominated by the Covid-19 pandemic. This has resulted at times in reduced levels of operation and at the same time there has been a significant increase in income due in part to the receipt of emergency funding. The resulting surplus in restricted funding will be to some extent be temporary as activity levels have increased and delayed projects carried out.

More specifically this has resulted in an increase in income from £383,009 to £562,659 whilst expenditure has fallen from £452,489 to £372,984. Following a transfer from restricted to unrestricted reserves of £104,747 (due to internal accounting procedures) the net result is an increase in restricted reserves of £139,212 to £173,520 and an increase in unrestricted reserves of £50,463 to £154,228. This is excluding the value of the Barrow building which the Trustees have decided to reduce in value from £95,000 to £20,000 due to the condition report we have recently received. When this is taken into account unrestricted reserves will have decreased from £198,765 to £174,228. As a decision has been taken to dispose of the Barrow building it is hoped that a sale will be concluded in the current financial year which may have a further impact on unrestricted reserves.

The surplus has resulted in an increase in liquidity with the bank balance now standing at £355K (£136K) although currently this is forecast to reduce to around £200K as funds brought forward from last year are spent.

Overall it is good to be able to report that we are in a strong financial position. Our finance manager has successfully moved our accounting system from Sage to Zero, a cloud based system which can be accessed in real time and has been made available to all members of the Finance and Risk committee. This has resulted in up to date and accurate financial information being available to the Trustees. Also cash flow is forecast for the next twelve months and the Finance and Risk Committee are therefore able to monitor the future viability of the charity.

### **Objectives and activities**

#### **a. Policies and objectives**

##### **Mission Statement**

At CADAS our primary objective is to enhance the lives of people in Cumbria through the reduction of harm caused by the use or misuse of alcohol and drugs by providing them with an opportunity to work towards living in a more satisfying and resourceful way.

##### **Our approach**

We work alongside local communities and our goal is to have most of our support provided by volunteers. We aim to work in partnership with public health professionals to raise awareness of substance harm and to prevent problematic use and to educate young people. Our approach is holistic: we work with substance users and support their parents, carers, and family members. We do not require abstinence for a service user but will work with them on issues of harm reduction and the reduction of the reasons for their substance use, so that we can help them find a sustainable solution to their problems.

**CUMBRIA ALCOHOL AND DRUG ADVISORY SERVICE**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**Objectives and activities (continued)**

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

**b. Strategies for achieving objectives**

**Charitable Objectives**

The charitable objects of CADAS focus on the "promotion of the prevention of harm caused by the use and/or misuse of alcohol and other psychotropic substances".

Specific powers include:

- promoting a better awareness and understanding about alcohol and other psychotropic substances, and other addictive behaviours for the benefit of society as a whole and, the communities in Cumbria
- providing help to those involved in a problem drink or substance use/misuse situation or other addictive behaviours
- adopting a high profile in relation to alcohol and drug related issues
- studying the causes and effects due to the consumption of alcohol and other psychotropic substances
- promoting public alcohol and substance education events and forums
- encouraging initiatives within the community targeted at the reduction of alcohol and drug related harm
- promoting the adoption and implementation of alcohol and drug policies within the workplace setting,
- collecting, collating, and publishing research and statistical information in relation to alcohol and other substances
- providing an information and resource facility including production of publications both printed and electronic which is readily accessible to the public covering matters relating to alcohol and other psychotropic substances
- providing a structured counselling service for those involved in a problem drink or drug situation, providing an information and referral service in relation to organisations with similar or associated objects to the Charity
- contributing to the training and education of workers of professional and other persons to further the objects of the Charity.

**c. Activities undertaken to achieve objectives**

In 2015 the CADAS Trustees set out an ambitious 5-year strategic growth plan

**AMBITION FOR GROWTH**

Our aim was to have a meaningful or positive impact on 3,000 people by 2020. Every year since 2015 we have interacted with around 2,500 people. This year we have helped 420 people intensively via our 1:1 and group work sessions. In addition, we run school sessions, educational workshops, and professional training. This year we saw almost 2,700 attendees with 92% of these confirmed that they have benefited positively from the experience and increased their knowledge and understanding of substance use.

Focus on prevention, reduction of harm, recovery and development, growing of support

Our adult recovery services are growing as we invest in volunteering courses across the county and secure funding to deliver a mixed model of paid staff and recovery volunteers. We have delivered more well-being activities as part of our recovery support and have established doorstep walking sessions from both our Barrow and Carlisle Centres as well as West Cumbria. Our preventative work includes the delivery of workshops in schools. We train teachers and youth workers to use our materials so that they can then deliver sessions to young people themselves. We deliver public health sessions to adults aimed at sharing general information about alcohol or smoking (e.g. unit awareness).

**CUMBRIA ALCOHOL AND DRUG ADVISORY SERVICE**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**Objectives and activities (continued)**

We are expanding services (available to children from age 11 onwards) by strategically connecting with primary schools, delivering school assemblies, drop-in sessions and structured workshops to young people raising awareness of substances and risk. We also undertake awareness raising talks to School Headteachers and other educational and youth work professionals, mental health services, publicans, Citizens Advice Bureau and Family Centres.

**ACHIEVING GROWTH**

Partnership Working

We strive to do everything in partnership or as part of a wider strategic plan so that we are embedded into local Cumbrian delivery and the work of others. CADAS has attended Local Focus Hubs, Community Safety Partnerships, Community Alcohol Partnerships in several localities this year. We attend multi agency third sector forums such as Action for Health and the Voluntary Sector Reference Group for Children and Young People. CADAS is a delivery partner in the Building Better Opportunities: Getting Cumbria to Work Barrow and South Lakeland Project which is funded by the European Social Fund and the National Lottery Community Fund. Our partnership with BAE Systems has continued where we support staff with substance use in related occupational health sessions and we have explored with support from the Lloyds Foundation and an MBA Team from Lancaster University expanding these services to other businesses across Cumbria.

Funding Strategy

In order to achieve our planned growth, our strategy involves increasing the amount of funding we secure from grants and trusts so that we can strive to meet identified unmet need specifically in the West of the County and in rural areas. It also includes the deliberate growth of our earned income streams and our raised income so that there is more unrestricted income that we are free to deploy where it is needed to maintain a consistent core service across all geographical hubs. This year we built on our relationships with business networks to explore how much support we could generate and have developed good links with BNI Kendal which also generated over £4000 of income that we hope to replicate year on year.

**Better Data collection more effective evaluation**

Following a review of our adult recovery to refine our data collection and evaluation methods we now use the Alcohol Use Disorders Identification Test (AUDIT) and Drug use Disorders Identification Test (DUDIT) to quantify substance use reduction and its impact on our clients and this year we have intensively supported over 400 adult clients, the majority of whom were signposted to CADAS by their GP, family or friends. 71% of the clients reported improvements in their mental health as a result of this support.

More Digital Services

Following the initial impact of the Covid-19 pandemic, we quickly moved our services from being primarily face to face to being delivered by telephone or video conferencing. We also update our website to reflect this refocus. This change has worked well and reinforced the need for the organisation to further embrace digital technology in the delivery of our services and further enhance the resilience of our IT infrastructure. This will be a priority for the coming year as we pursue relationships with IT professionals to help support us in this work.

Expanding Reputation and greater awareness

Our CEO continues to raise the profile of CADAS. Presentations at several countywide events, networking groups, on radio and TV and through webinars have helped us expand our online presence and reputation.

Accredited qualifications and commercialisation of training packages

Training continues to be a difficult area of work for us. In 2019-20 we have delivered training to 684 individuals and partners say they want and need our training. However, funding for this type of workforce and other training and personal development continues to be limited and therefore constrains our ability to expand.

**CUMBRIA ALCOHOL AND DRUG ADVISORY SERVICE**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**Objectives and activities (continued)**

**CHANGING FOR GROWTH**

We are pleased that we have been able to increase the full-time equivalency of the staff team again this year. This has been possible with the increase in our income. The Chief Executive Officer has now been in post for 3 years and we are operating effectively from three strategic centres – Carlisle, Barrow and Kendal. The Board and CEO have previously explored merger options as a way of expanding CADAS' work. At present this does not seem to be a viable option, but we are open minded about possibilities in the future.

**FUNDING GROWTH**

We consider commissioned contracts to be a suitable area for expansion, but the opportunities are sadly limited. We therefore will continue to network and be pro-active to be ready to respond wherever an opportunity arises.

We have increased the funding from grants this year and will continue to strive to do so within the constraints of availability. Our plan is to develop an understanding of optimum size based on grant availability and frequency of being able to apply.

We continue to see selling our expertise such as the delivery of training as a viable income source and means of access to organisations. Unfortunately, on its own it does not bring in sufficient income. We see more potential in expanding the scope of our offer through provision of occupational health support to businesses along with a paid for service.

**MAIN ACTIVITIES UNDERTAKEN TO FURTHER THE CHARITY'S PURPOSES FOR PUBLIC BENEFIT**

CADAS has both a preventative and a reactive remit. The charity works with members of the public on general health and wellbeing when it comes to substances and addictive behaviour as well as providing support to Cumbrians affected by their own or someone else's problematic substance use.

We are a countywide charity but do not yet deliver all our services in all geographical areas as part of a standardised offer. What we deliver varies depending on the funding we can source for different localities. However, our goal is to increase the percentage of earned and raised income over the next five years so that we can maintain a core service in key hubs across the county including Barrow, Carlisle, Kendal, Workington, and Penrith.

Specific projects or work-streams include:

**Sustainable Adult Recovery** - this is bespoke support for people with dependency or problematic substance use. We run peer group support sessions, offer individuals personalised therapeutic coaching sessions plus ongoing health and wellbeing maintenance sessions to help them develop long term and sustainable strategies. A large percentage of this service is delivered through highly trained community volunteers alongside paid staff.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**Objectives and activities (continued)**

**STARS: Supporting Teenagers at Risk of Substances** - this programme sees us support individual young people using substances with therapeutic coaching and mentoring.

**Education and awareness raising sessions** - CADAS trains teachers and other professionals to deliver substance related sessions (e.g. smoking, drug and alcohol awareness, addiction and the teenage brain) and delivers them directly to young people in partnership with schools and youth clubs.

**Parent, Carer, Family Support Service** - This programme offers support to those whose loved ones are using substances or carers using substances to cope with their caring role via group support sessions and 1:1 talking therapy.

**Health Promotions** - We deliver short, engaging, and interactive substance related health promotional activities throughout the county. These are aimed at any member of the public and may focus on topics such as the difference between smoking and vaping or the amount of units of alcohol. This year we have worked with Allerdale Health and Wellbeing Partnership to deliver smoking cessation and alcohol related sessions to hundreds of people as well as South Lakes Housing on alcohol awareness for their staff.

**Removing barriers to employment** - CADAS participates in two multi-agency partnerships, funded by the European Social Fund and the National Lottery Community Fund that focus on supporting vulnerable people furthest removed from the labour market. These projects are Building Better Opportunities: Getting Cumbria to Work Barrow and South Lakeland led by Cumbria CVS, and: Working Well led by WEA.

**Employer support: occupational health and policy consultation** - The charity supports local employers and their staff by providing policy consultation and staff training to managers, shift or team leaders and the general workforce. We also provide occupational health support to employees affected by substances to help the organisation support employee wellbeing, minimise staff turnover and the associated costs.

**Professional training** - We support workers from all sectors with training across several drug and alcohol topics, Health professionals, social workers and teachers access our development resources so that they can support others.

**d. Volunteers**

CADAS (Cumbria Alcohol and Drug Advisory Service), would recognise itself as a LERO, a 'Lived Experience Recovery Organisation'. 70% of CADAS's workforce from volunteer Board members through senior management to delivery staff and volunteers have significant experience of their own or a family member's harmful substance use.

All volunteers are fully trained for their role within the organisation including appropriate safeguarding training. Management and supervision procedures are in place to provide appropriate oversight and support. All volunteers including the Board members are subject to Disclosure and Barring checks. On-going training and development is offered on a regular basis to all volunteers.

**CUMBRIA ALCOHOL AND DRUG ADVISORY SERVICE**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**Achievements and performance**

**a. Review of activities**

CADAS is a small organisation, so our activities as described in the section covering Main Activities undertaken to further the Charity's purposes for Public Benefit provides the review required. The Trustees confirmed that through the activities undertaken by the charity that they have considered the requirements within the Charity Commission guidance on public benefit and believe that they have adhered to this guidance.

**b. Investment policy and performance**

The charity holds available funds in deposit accounts which earn interest. The Board of Trustees considers the current return on deposits to be in line with expectations and continues to review returns to ensure these are maximised.

**Financial review**

**a. Going concern**

During March 2020 (the final month of the previous financial statements), the Covid-19 pandemic was declared. The pandemic has had a major operational impact on the charity. We quickly revised our internal processes and controls to enable us to maintain delivery of our services including confidential therapeutic support, and through minimal investment in technology we have set up a telephone helpline which has proved to be very popular, providing immediate help and support to existing and new clients.

During the pandemic we have seen a large increase in the number of people directly requesting individual help, whilst seeing a decrease in family clients where it is much more difficult for them to see us discreetly. We also have not received the same volume of referrals from professionals reflecting their own reduction in services during this period. The expectation is however that those referrals and family clients will increase once again as the situation eases.

Financially, none of the reshaping of our services has impacted our relationship with our main funders. They have all allowed us to flexibly work within the restrictions of their grants to continue to offer services that support the community. The pandemic has however prohibited us from realising our earned/raised income strategies, both of which rely on community engagement and activities. However, by bringing in grants to help cover gaps, negotiate rent reductions and furlough staff, we are in an adequate financial position for the next 18 months and we do not expect to reduce staff through redundancy or close down existing programmes. We also expect to recoup the unrestricted income spent in the previous financial year.

The CADAS Finance and Risk Committee meets a minimum of 4 times per year prior to the board and after each quarter end. This enables the committee to examine key financial documents including a management report of the year to date focussing on income, expenditure and restricted funding allocation along with forecasting documents looking up to 18 months ahead covering cash flow, income projections and expenditure forecasts. This enables the Trustees to assess opportunities, address any concerns and make timely decisions as they review solvency and maintain the charity as a going concern.

Considering all that has happened since March 2020, and after appropriate examination of the finances, the Trustees have a reasonable expectation that the charity 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.

**CUMBRIA ALCOHOL AND DRUG ADVISORY SERVICE**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**b. Reserves policy**

In line with Charity Commission guidance, our aim is to maintain a sufficient level of reserves to enable normal, unfunded operating activity for up to a period of three months, should a shortfall in income occur, and to take account of potential risks from time to time. Our policy ensures CADAS can meet any unforeseen emergency expenditure or unexpected delay in any expected source of income.

**c. Principal risks and uncertainties**

The principal area of concern for the CADAS Board of Trustees continues to be around developing a sustainable financial model for CADAS. The Trustees recognise that the economic landscape for the charitable sector continues to be challenging but with the pandemic this is even more so. However, the pandemic also revealed a continuing and rising demand for our services, and it is therefore important to develop a model of sustainable financial management that is not over-dependent on grant and charitable funding. Consequently, Trustees are developing a 'paid service' offering support to local businesses and occupational health for employees and in the longer term, directly to individuals.

**d. Financial risk management objectives and policies**

The Board of Trustees conducts regular reviews of the major risks to which the charity is exposed through internal and external processes. These risks are documented in a Risk and Opportunities Register which is reviewed and updated regularly by the Finance and Risk Committee who report their findings to the Board of Trustees to inform strategic and operational planning.

The control measures in place for all risks are documented and where appropriate, systems or projects. Procedures are in place to ensure compliance with health and safety and safeguarding legislation for staff, volunteers, service users and visitors to our premises and programmes. These measures are periodically reviewed to ensure that they continue to meet the needs of the charity.

The control measures in place for all risks are documented and where appropriate, systems or procedures have been established to mitigate the risks identified. Internal control risks are minimised by the implementation of processes for authorisation of all transactions and projects.

Over the last 12 months, better data collection continues to be a priority to enable more robust information about our service and more effective valuation of that data to improve delivery of our services and externally demonstrate our impact. Progress has also been made in refreshing policy and procedural documents and we are developing better use of digital technology to reduce costs and increase our reach along with more proactive use of social media to increase our networks across our large rural county of Cumbria.

Partnership Working is essential for CADAS, so we continue to build links with health, education and other community-based service organisations to further develop our services and reach.

**e. Principal funding**

There is no one principal funder for CADAS. Sources of grant funding and donations come from many and varied sources ranging from the National Lottery, Local Authorities and a large number of third sector organisations.

**CUMBRIA ALCOHOL AND DRUG ADVISORY SERVICE**  
**(A company limited by guarantee)**

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**Structure, governance and management**

**a. Constitution**

The company is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 25 February 1991.

The company is constituted under a Memorandum of Association dated 25 February 1991 and is a registered charity number 1002201.

The principle object of the company is 'the promotion of the prevention of harm caused by the use and/or misuse of alcohol and other psychotropic substances'.

**b. Methods of appointment or election of Trustees**

Trustee skills audits are undertaken to ensure that the team provide a diverse skill and knowledge base for a charity of this size.

New Trustees are recruited and selected based on the contribution, skills, and expertise that they can make to the organisation with reference to the latest trustee skills audit. This aims to ensure the widest and most appropriate range of skills and knowledge are available through our trustees to the organisation. All Trustee appointments are considered and decided upon by the CADAS Board.

There is a Trustee Induction Pack for each new Trustee, so they understand the overall mission, values and aims and objectives of the organisation. New trustees are also supported to become involved and provided with relevant Charity Commission documents so that they are aware of their responsibilities.

All Trustees attend board meetings and are encouraged to attend strategic planning days, participate in staff interviews, and observe the charitable activity first-hand whenever possible. They also encouraged to provide support and guidance through task and finish groups established to research and make recommendations to the Board on specific strategic developments

**c. Organisational structure and decision-making policies**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The Board of Trustees administer the charity and meet regularly, at least 4 times a year when all aspects of the strategic management of the charity are discussed.

There is a Finance and Risk sub-committee which also meets at least 4 times a year prior to the main board meetings to provide fully considered financial and risk management advice to the Board to help inform their oversight and decision making.

Subject specific sub-committees are formed and meet as and when required to undertake more detailed projects with a view to providing appropriate advice to the Board to help inform their decision making.

There is a permanent Chief Executive Officer whose role is to:

- work closely with the Trustees on matters of finance, employment, and strategic direction
- identify and foster opportunities for partnership working with agencies and organisations providing complementary services to support our work, and
- lead and manage the operational staff and volunteers who deliver a comprehensive recovery, support and educational service to clients and their families across Cumbria.

**CUMBRIA ALCOHOL AND DRUG ADVISORY SERVICE**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**Plans for future periods**

CADAS will continue to grow a diverse income mix over the next few years and will consider the strategic employment of Community Engagement Workers where we can help both raise our profile and bring in unrestricted income from local community fundraising activity.

We will continue to grow our services in West Cumbria.

We will continue work to be more strategic in our relationships with private industry and develop specific products to sell to them in terms of employee assistance and occupational health.

We will continue to champion the issues of clients in rural areas and look for innovative ideas as to how to support them effectively - including improved digital services.

The charity's next strategic plan is due in 2021/22. This will build on ambitions for diversification of income and will involve several stakeholder consultation activities and events so that the plan going forward is one that is connected and relevant.

**Statement of Trustees' responsibilities**

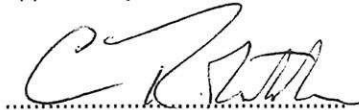
The Trustees (who are also the directors of the company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . 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. 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.

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



.....  
**Mr C E Robertshaw**

Trustee

Date: 21 October 2021

**CUMBRIA ALCOHOL AND DRUG ADVISORY SERVICE**  
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**INDEPENDENT EXAMINER'S REPORT  
FOR THE YEAR ENDED 31 MARCH 2021**

**Independent examiner's report to the Trustees of Cumbria Alcohol and Drug Advisory Service ('the company')**

I report to the charity Trustees on my examination of the accounts of the company for the year ended 31 March 2021.

**Responsibilities and basis of report**

As the Trustees of the company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's Trustees as a body, for my work or for this report.

Signed: 

Karen Rae

Dated: 24 November 2021

FCCA

**Armstrong Watson Audit Limited**

Chartered Accountants

Carlisle

**CUMBRIA ALCOHOL AND DRUG ADVISORY SERVICE**  
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**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2021**

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
<b>Income from:</b>					
Donations and legacies	4	52,819	-	52,819	39,704
Charitable activities	5	7,170	500,483	507,653	339,391
Other trading activities	6	1,200	-	1,200	3,264
Investments	7	987	-	987	650
		<u>62,176</u>	<u>500,483</u>	<u>562,659</u>	<u>383,009</u>
<b>Total income</b>					
<b>Expenditure on:</b>					
Charitable activities	8	116,460	256,524	372,984	452,489
		<u>116,460</u>	<u>256,524</u>	<u>372,984</u>	<u>452,489</u>
<b>Total expenditure</b>					
<b>Net (expenditure)/income before net losses on investments</b>					
		(54,284)	243,959	189,675	(69,480)
Impairment of fixed asset		(75,000)	-	(75,000)	-
		<u>(129,284)</u>	<u>243,959</u>	<u>114,675</u>	<u>(69,480)</u>
<b>Net (expenditure)/income</b>					
Transfers between funds	14	104,747	(104,747)	-	-
		<u>(24,537)</u>	<u>139,212</u>	<u>114,675</u>	<u>(69,480)</u>
<b>Net movement in funds</b>					
<b>Reconciliation of funds:</b>					
Total funds brought forward		198,765	34,308	233,073	302,553
Net movement in funds		(24,537)	139,212	114,675	(69,480)
		<u>174,228</u>	<u>173,520</u>	<u>347,748</u>	<u>233,073</u>
<b>Total funds carried forward</b>					

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 15 to 33 form part of these financial statements.

**CUMBRIA ALCOHOL AND DRUG ADVISORY SERVICE**  
**(A company limited by guarantee)**  
**REGISTERED NUMBER: 02585199**

**BALANCE SHEET**  
**AS AT 31 MARCH 2021**

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	11	29,891	102,592
		<u>29,891</u>	<u>102,592</u>
<b>Current assets</b>			
Debtors	12	435	34,356
Cash at bank and in hand		355,198	135,949
		<u>355,633</u>	<u>170,305</u>
Creditors: amounts falling due within one year	13	(37,776)	(39,824)
		<u>317,857</u>	<u>130,481</u>
<b>Net current assets</b>		<u>317,857</u>	<u>130,481</u>
<b>Total assets less current liabilities</b>		<u>347,748</u>	<u>233,073</u>
<b>Net assets excluding pension asset</b>		<u>347,748</u>	<u>233,073</u>
<b>Total net assets</b>		<u>347,748</u>	<u>233,073</u>
<b>Charity funds</b>			
Restricted funds	14	173,520	34,308
Unrestricted funds	14	174,228	198,765
<b>Total funds</b>		<u>347,748</u>	<u>233,073</u>

**CUMBRIA ALCOHOL AND DRUG ADVISORY SERVICE**  
**(A company limited by guarantee)**  
**REGISTERED NUMBER: 02585199**

**BALANCE SHEET (CONTINUED)**  
**AS AT 31 MARCH 2021**

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

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

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:



.....  
**Mr C E Robertshaw**

Trustee

Date: 21 October 2021

The notes on pages 15 to 33 form part of these financial statements.

**CUMBRIA ALCOHOL AND DRUG ADVISORY SERVICE**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**1. General information**

Cumbria Alcohol and Drug Advisory Service is a charity registered in England and Wales, its charity number being 1002201. The charity's registered office is 3 - 5 Victoria Place, Carlisle, Cumbria, CA1 1EJ.

The financial statements are presented in Pounds Sterling.

**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.

Cumbria Alcohol and Drug Advisory Service 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.

**2.2 Going concern**

At the balance sheet date the Charity has net current assets of £318k, net assets of £348k following a surplus for the year of £115k.

The Trustees have considered the cash requirements and the current funds available in their assessment of going concern and believe due to the improved cash position and the level of unrestricted funds held that the charity has sufficient cash and incoming resources to fund the Charity's liabilities as they fall due for at least 12 months from signing the accounts. It is because of these reasons outlined that the Trustees believe the going concern basis to be appropriate.

**2.3 Income**

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the company's accounting policies.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the company which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

**CUMBRIA ALCOHOL AND DRUG ADVISORY SERVICE**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**2. Accounting policies (continued)**

**2.3 Income (continued)**

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

**2.4 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**2.5 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the Bank.

**2.6 Taxation**

The company 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.

**2.7 Tangible fixed assets and depreciation**

All assets costing more than £500 are capitalised..

Tangible fixed assets are carried at cost or valuation, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold property	- not depreciated
Fixtures and fittings	- 20% - reducing balance
Office equipment	- 3 years - straight line

**CUMBRIA ALCOHOL AND DRUG ADVISORY SERVICE**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**2. Accounting policies (continued)**

**2.8 Revaluation of tangible fixed assets**

The company has adopted the revaluation model to revalue items of property, plant and equipment whose fair value can be measured reliably. The revaluations shall be made with sufficient regularity to ensure that the carrying amount does not differ materially from that which would be determined using fair value at the end of the reporting period.

The fair value of land and buildings is usually determined from market-based evidence by appraisal that is normally undertaken by professionally qualified valuers. The fair value of items of plant and machinery is usually their market value determined by appraisal.

Revaluation gains and losses are recognised in other comprehensive income and accumulated in equity.

**2.9 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.

**2.10 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.

**2.11 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 within interest payable and similar charges.

**2.12 Financial instruments**

The company 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.

**2.13 Pensions**

The company 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.

**CUMBRIA ALCOHOL AND DRUG ADVISORY SERVICE**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**2. Accounting policies (continued)**

**2.14 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.

**3. Critical accounting estimates and areas of judgment**

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The company makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

**Critical areas of judgment:**

The entity operates out of several locations which support multiple projects. As a result, the Trustees have estimated that the most appropriate basis of support cost allocation at these sites is by hours worked on projects by staff.

**Establishing useful economic lives:**

Establishing useful economic lives for depreciation purposes of property, plant and equipment comprise a significant portion of the total fixed assets. The annual depreciation charge depends primarily on the estimated useful economic lives of each type of asset and estimates of residual values. The trustees regularly review these assets useful economic lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset useful lives can have a significant impact on depreciation charges for the period. Details of the depreciation policies based on estimated useful economic lives are included in accounting policies note 2.7.

**CUMBRIA ALCOHOL AND DRUG ADVISORY SERVICE**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**4. Income from donations and legacies**

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>
Donations	3,340	3,340
Grants	25,000	25,000
Coronavirus Job Retention Scheme	24,479	24,479
	52,819	52,819
	52,819	52,819
	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Donations	14,704	14,704
Grants	25,000	25,000
	39,704	39,704
	39,704	39,704

**5. Income from charitable activities**

	<b>Unrestricted funds 2021 £</b>	<b>Restricted funds 2021 £</b>	<b>Total funds 2021 £</b>
Drug and alcohol support	7,170	500,483	507,653
	7,170	500,483	507,653
	7,170	500,483	507,653
	<i>Unrestricted funds 2020 £</i>	<i>Restricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Drug and alcohol support	4,210	335,181	339,391
	4,210	335,181	339,391
	4,210	335,181	339,391

**CUMBRIA ALCOHOL AND DRUG ADVISORY SERVICE**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**6. Income from other trading activities**

**Income from fundraising events**

		<b>Total funds 2021</b>
		<b>£</b>
Fundraising events		-
		<u>          </u>

	<i>Unrestricted funds 2020</i>	<i>Total funds 2020</i>
	<i>£</i>	<i>£</i>
Fundraising events	249	249
	<u>          </u>	<u>          </u>

**Income from non charitable trading activities**

	<b>Unrestricted funds 2021</b>	<b>Total funds 2021</b>
	<b>£</b>	<b>£</b>
Rent receivable	1,200	1,200
	<u>          </u>	<u>          </u>

	<i>Unrestricted funds 2020</i>	<i>Total funds 2020</i>
	<i>£</i>	<i>£</i>
Rent receivable	3,015	3,015
	<u>          </u>	<u>          </u>

**7. Investment income**

	<b>Unrestricted funds 2021</b>	<b>Total funds 2021</b>
	<b>£</b>	<b>£</b>
Interest received	987	987
	<u>          </u>	<u>          </u>

**CUMBRIA ALCOHOL AND DRUG ADVISORY SERVICE**  
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**7. Investment income (continued)**

	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Interest received	650	650
	650	650

**8. Analysis of expenditure on charitable activities**

**Summary by fund type**

	<b>Unrestricted funds 2021 £</b>	<b>Restricted funds 2021 £</b>	<b>Total funds 2021 £</b>
Drug and alcohol support	116,460	256,524	<b>372,984</b>
	116,460	256,524	<b>372,984</b>

	<i>Unrestricted funds 2020 £</i>	<i>Restricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Drug and alcohol support	62,582	389,907	452,489
	62,582	389,907	452,489

**Summary by expenditure type**

	<b>Staff costs 2021 £</b>	<b>Depreciation 2021 £</b>	<b>Other costs 2021 £</b>	<b>Total funds 2021 £</b>
Drug and alcohol support	267,826	2,826	102,332	<b>372,984</b>
	267,826	2,826	102,332	<b>372,984</b>

	<i>Staff costs 2020 £</i>	<i>Depreciation 2020 £</i>	<i>Other costs 2020 £</i>	<i>Total funds 2020 £</i>
Drug and alcohol support	340,229	3,131	109,129	452,489
	340,229	3,131	109,129	452,489

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**9. Staff costs**

	2021 £	2020 £
Wages and salaries	239,250	310,910
Social security costs	15,584	12,794
Contribution to defined contribution pension schemes	12,992	16,525
	<u>267,826</u>	<u>340,229</u>

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

	2021 No.	2020 No.
Employees	<u>17</u>	<u>19</u>

No employee received remuneration amounting to more than £60,000 in either year.

The key management personnel of the charity comprise the Trustees and the Chief Executive Officer. The total remuneration of key management personnel during the year was £44,345 (2020 - £42,276).

**CUMBRIA ALCOHOL AND DRUG ADVISORY SERVICE**  
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**FOR THE YEAR ENDED 31 MARCH 2021**

**10. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 31 March 2021, no Trustee expenses have been incurred (2020 - £NIL).

**11. Tangible fixed assets**

	Freehold property £	Fixtures and fittings £	Office equipment £	Total £
<b>Cost or valuation</b>				
At 1 April 2020	95,000	147,882	116,073	358,955
Additions	-	-	5,125	5,125
Revaluations	(75,000)	-	-	(75,000)
At 31 March 2021	<u>20,000</u>	<u>147,882</u>	<u>121,198</u>	<u>289,080</u>
<b>Depreciation</b>				
At 1 April 2020	-	143,338	113,025	256,363
Charge for the year	-	909	1,917	2,826
At 31 March 2021	<u>-</u>	<u>144,247</u>	<u>114,942</u>	<u>259,189</u>
<b>Net book value</b>				
At 31 March 2021	<u>20,000</u>	<u>3,635</u>	<u>6,256</u>	<u>29,891</u>
At 31 March 2020	<u>95,000</u>	<u>4,544</u>	<u>3,048</u>	<u>102,592</u>

Included in freehold land and buildings is 52 Paradise St, Barrow-in-Furness, Cumbria, LA14 1JG. On the 24th May 2018, this property was revalued by Ross Estate Agencies for an open market value of £95,000. The original cost of the property was £45,639.

The Trustees engaged Hyde Harrington to undertake a survey of the property post year end. The property requires considerable investment to bring the property to viable use, therefore the Trustees have made the decision in the best interests of the charity to dispose of the property for a market value around £20,000. As the Trustees are aware at the time of signing the accounts that this asset is impaired, they have revised the carrying value of the property to a valuation of its current saleable value.

The company has adopted a policy of revaluation for tangible fixed assets. Had these assets been measured at historic cost, the carrying values would have been as follows:

	2021 £	2020 £
Freehold property	<u>45,639</u>	<u>45,369</u>

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**NOTES TO THE FINANCIAL STATEMENTS**  
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**12. Debtors**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Due within one year</b>		
Trade debtors	<b>316</b>	33,955
Other debtors	<b>119</b>	-
Prepayments and accrued income	<b>-</b>	401
	<b>435</b>	<b>34,356</b>

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

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Trade creditors	<b>4,986</b>	4,717
Other taxation and social security	<b>8,455</b>	7,886
Accruals and deferred income	<b>24,335</b>	27,221
	<b>37,776</b>	<b>39,824</b>

**CUMBRIA ALCOHOL AND DRUG ADVISORY SERVICE**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**14. Statement of funds**

**Statement of funds - current year**

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2021 £
<b>Unrestricted funds</b>						
<b>Designated funds</b>						
CHK Foundation	82	25,000	(8,713)	(3,101)	-	13,268
<b>General funds</b>						
General Funds	149,322	37,176	(107,747)	107,848	(25,639)	160,960
Revaluation reserve	49,361	-	-	-	(49,361)	-
	<u>198,683</u>	<u>37,176</u>	<u>(107,747)</u>	<u>107,848</u>	<u>(75,000)</u>	<u>160,960</u>
<b>Total Unrestricted funds</b>	<u>198,765</u>	<u>62,176</u>	<u>(116,460)</u>	<u>104,747</u>	<u>(75,000)</u>	<u>174,228</u>
<b>Restricted funds</b>						
Lloyds Bank Foundation	277	39,187	(13,047)	(9,607)	-	16,810
Building Better Opportunities - Getting Cumbria to Work (Barrow and South Lakes)	(13,252)	47,421	(24,776)	(5,000)	-	4,393
BAE Systems	(3)	12,500	(7,727)	-	-	4,770
CCF B/W	-	10,000	(6,707)	(555)	-	2,738
Francis C Scott Trust, Allerdale and Carlisle	-	5,000	(2,500)	-	-	2,500
Allerdale Health and Well-Being Partnership	1,852	-	(64)	-	-	1,788
Francis C Scott Trust, Millom	1,928	-	(1,439)	(489)	-	-

**CUMBRIA ALCOHOL AND DRUG ADVISORY SERVICE**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**14. Statement of funds (continued)**

**Statement of funds - current year (continued)**

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2021 £
Cumbria Community Foundation, United Utility Legacy Fund	2,328	-	(2,328)	-	-	-
The Henry Smith Trust	525	50,000	(34,059)	(16,046)	-	420
Cumbria Youth Alliance (2)	1,686	19,500	(10,570)	(3,866)	-	6,750
RJ Stephenson Trust	45	15,000	(9,750)	(1,500)	-	3,795
Frieda Scott Charitable Trust	575	7,500	(6,287)	-	-	1,788
The Sir John Fisher Foundation (3)	7,428	30,500	(7,428)	-	-	30,500
Cumbria, Northumberland, Tyne and Wear Foundation Trust	6,500	-	(4,309)	(191)	-	2,000
The Hadfield Trust	-	3,000	(975)	-	-	2,025
Other restricted funds	24,419	260,875	(124,558)	(67,493)	-	93,243
	<u>34,308</u>	<u>500,483</u>	<u>(256,524)</u>	<u>(104,747)</u>	<u>-</u>	<u>173,520</u>
Please see below for additional breakdown of 'Other restricted funds'.						
<b>Total of funds</b>	<u><u>233,073</u></u>	<u><u>562,659</u></u>	<u><u>(372,984)</u></u>	<u><u>-</u></u>	<u><u>(75,000)</u></u>	<u><u>347,748</u></u>

**CUMBRIA ALCOHOL AND DRUG ADVISORY SERVICE**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**14. Statement of funds (continued)**

Designated Funds

**CHK** -the trustees have designated the funds towards developing and delivering our countywide young people's service.

Restricted funds

**Lloyds Bank Foundation** – funding towards core costs enabling the charity to operate countywide

**Cumbria County Council, South Lakes Local Committee** – funding towards support for local young people

**Building Better Opportunities** - Getting Cumbria to Work Barrow and South Lakeland – is one of three partnership projects in Cumbria being jointly funded by the National Lottery Community Fund and the European Social Fund. CADAS has funding to support people furthest removed from the labour market

**BAE Systems** – funding for adult recovery services in the Furness area  
Cumbria County Council, PCFS Service – funding for the support of people affected by a loved one's substance use or those struggle to cope with their caring role.

**Francis C Scott Trust, Allerdale and Carlisle** – funding towards the support of young people in Allerdale and Carlisle

**Allerdale Health and Well-Being Partnership** – funding for smoking and alcohol awareness raising activities throughout Allerdale

**Francis C Scott Trust, Millom** - funding towards the support of young people in Allerdale and Carlisle

**Cumbria Community Foundation, United Utility Legacy Fund** – funding towards the cost of a Volunteer Co-ordinator in West Cumbria

**The Henry Smith Trust** – funding towards the delivery of all CADAS services in the Furness area

**Invited Guest Trust** – funding towards walking related health and wellbeing activities

**RJ Stephenson trust** – funding towards the delivery of adult recovery services from the CADAS Kendal base

**Frieda Scott Charitable Trust** – funding towards the delivery of adult recovery services from the CADAS Kendal base

**The Sir John Fisher Foundation** - funding towards the delivery of all CADAS services in the Furness area

**Cumbria, Northumberland, Tyne and Wear Foundation Trust** - funding for a suicide prevention project targeting men in North Cumbria

**Unity Asset Fund** – funding for health and well-being activity

**The Hadfield Trust** – funding towards the core costs of the charity to help us develop sustainable services

**Building Better Opportunities** – Working Well Partnership (Carlisle and Eden) is one of three partnership projects in Cumbria being jointly funded by the National Lottery Community Fund and the European Social Fund. CADAS has funding to support people furthest removed from the labour market

**Cumbria Community Foundation, William Milburn Fund** – funding for outreach activity in Brampton

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

**Dickon Trust** – funding for volunteer training in Carlisle

**Cumbria Police and Crime Commissioner** – funding for support to FE colleges and students

**BBC Children in Need** – funding for vulnerable groups of young people to develop more awareness and knowledge of substance use harm

**The Heritaget Lottery Fund** – funding for a heritage project looking at 40 years of CADAS and the development of heritage materials for schools

**Statement of funds - prior year**

	<i>Balance at 1 April 2019</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 31 March 2020</i>
	£	£	£	£
<b>Unrestricted funds</b>				
<b>Designated funds</b>				
CHK Foundation	-	25,000	(24,918)	82
<b>General funds</b>				
General Funds - all funds	164,158	22,828	(37,664)	149,322
Revaluation reserve	49,361	-	-	49,361
	<u>213,519</u>	<u>22,828</u>	<u>(37,664)</u>	<u>198,683</u>
<b>Total Unrestricted funds</b>	<u>213,519</u>	<u>47,828</u>	<u>(62,582)</u>	<u>198,765</u>
<b>Restricted funds</b>				
Lloyds Bank Foundation	2,234	31,558	(33,515)	277
Cumbria County Council, South Lakes Local Committee	-	6,614	(6,614)	-
Building Better Opportunities - Getting Cumbria to Work (Barrow and South Lakes)	6,335	29,707	(49,294)	(13,252)
Cumbria County Council, PCFS Service	-	32,455	(32,455)	-
BAE Systems	5,844	37,500	(43,347)	(3)
CCF B/W	-	10,000	(10,000)	-
Francis C Scott Trust, Allerdale and Carlisle	3,307	7,500	(10,807)	-
Allerdale Health and Well-Being Partnership	9,194	-	(7,342)	1,852
Francis C Scott Trust, Millom	-	8,000	(6,072)	1,928
Cumbria Community Foundation, United Utility Legacy Fund	1,003	12,000	(10,675)	2,328
The Henry Smith Trust	-	50,000	(49,475)	525

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**14. Statement of funds (continued)**

**Statement of funds - prior year (continued)**

	<i>Balance at 1 April 2019</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 31 March 2020</i>
	£	£	£	£
Invited Guest Trust	10,113	-	(10,113)	-
Cumbria Youth Alliance (2)	2,775	5,675	(6,764)	1,686
RJ Stephenson Trust	5,001	10,000	(14,956)	45
Frieda Scott Charitable Trust	6,490	10,000	(15,915)	575
The Sir John Fisher Foundation (3)	16,722	28,828	(38,122)	7,428
Cumbria, Northumberland, Tyne and Wear Foundation Trust	-	6,500	-	6,500
Unity Asset fund	2,617	-	(2,617)	-
The Hadfield Trust	-	3,000	(3,000)	-
Other restricted funds	17,399	45,844	(38,824)	24,419
	<u>89,034</u>	<u>335,181</u>	<u>(389,907)</u>	<u>34,308</u>
Please see other restricted funds breakdown below.				
<b>Total of funds</b>	<u><u>302,553</u></u>	<u><u>383,009</u></u>	<u><u>(452,489)</u></u>	<u><u>233,073</u></u>

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Other restricted funds to 31 March 2021:

	Balance at 1 April 2020 £	Income £	Expenditure & Transfers £	Balance at 31 March 2021 £
The Sir John Fisher Foundation (CEO role)	-	3,000	(3,000)	-
BBO North	(3,538)	3,538	-	-
Sellafield	-	34,800	(5,800)	29,000
Heritage Lottery	2,803	-	(2,143)	660
BNI	-	3,923	(3,923)	-
Dickon Trust	11,942	(736)	(3,903)	7,303
Cumbria Police and Crime Commissioner	5,008	4,612	(9,620)	-
BBC Children in Need	8,204	12,711	(6,926)	13,989
Collective Voice	-	20,425	(20,425)	-
Copeland Community Fund	-	18,476	(8,000)	10,476
District Council Discretionary Fund	-	12,335	(12,335)	-
CCF Age UK	-	4,042	(4,042)	-
Community Safety Partnership	-	4,000	-	4,000
CCF South Manager	-	12,500	(12,500)	-
FCST - N & W	-	20,000	(6,000)	14,000
HM Gov. COVID Response Fund	-	10,000	(10,000)	-
#IWill Fund	-	600	(600)	-
Reach Fund	-	11,438	(11,438)	-
PCFS - CCC	-	31,716	(31,716)	-
Barrow ICC	-	4,250	(2,000)	2,250
Big Lottery A4A	-	10,000	(3,055)	6,945
CCF COVID-19 Emergency Fund	-	18,245	(13,385)	4,860
Edward Gostling	-	2,000	(2,000)	-
CCF North Cumbria NHS	-	5,043	(5,043)	-
Kickstart	-	14,514	-	14,514
North and South	-	(557)	(14,197)	(14,754)
<b>Total</b>	<b>24,419</b>	<b>260,875</b>	<b>(192,051)</b>	<b>93,243</b>

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Other restricted funds to 31 March 2020:

	Balance at 1 April 2019 £	Income £	Expenditure £	Balance at 31 March 2020 £
Sir John Fisher Foundation (CEO role)	1,795	-	(1,795)	-
BBO North	-	-	(3,538)	(3,538)
Walney Wind Farm	248	2,725	(2,973)	-
#WillFund	1,264	-	(1,264)	-
Sellafield	4,133	-	(4,133)	-
Cope smoking (Cumbria County Council)	278	-	(278)	-
Heritage Lottery	-	9,900	(7,097)	2,803
BNI	-	1,326	(1,326)	-
Dickson Trust	-	13,091	(1,149)	11,942
Francis C Scott Charitable Trust (CEO Role)	4,645	-	(4,645)	-
Cumbria County Council - Copeland local committee	5,036	-	(5,036)	-
Cumbria Police and Crime Commissioner	-	6,967	(1,959)	5,008
<u>BBC Children in Need</u>	<u>-</u>	<u>9,855</u>	<u>(1,651)</u>	<u>8,204</u>
Other	-	1,980	(1,980)	-
<b>Total</b>	<b><u>17,399</u></b>	<b><u>45,844</u></b>	<b><u>(38,824)</u></b>	<b><u>24,419</u></b>

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**15. Summary of funds**

**Summary of funds - current year**

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2021 £
Designated funds	82	25,000	(8,713)	(3,101)	-	13,268
General funds	198,683	37,176	(107,747)	107,848	(75,000)	160,960
Restricted funds	34,308	500,483	(256,524)	(104,747)	-	173,520
	<u>233,073</u>	<u>562,659</u>	<u>(372,984)</u>	<u>-</u>	<u>(75,000)</u>	<u>347,748</u>

**Summary of funds - prior year**

	<i>Balance at 1 April 2019 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 March 2020 £</i>
Designated funds	-	25,000	(24,918)	82
General funds	213,519	22,828	(37,664)	198,683
Restricted funds	89,034	335,181	(389,907)	34,308
	<u>302,553</u>	<u>383,009</u>	<u>(452,489)</u>	<u>233,073</u>

**16. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	29,891	-	29,891
Current assets	182,113	173,520	355,633
Creditors due within one year	(37,776)	-	(37,776)
<b>Total</b>	<u>174,228</u>	<u>173,520</u>	<u>347,748</u>

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**16. Analysis of net assets between funds (continued)**

**Analysis of net assets between funds - prior year**

	<i>Restated Unrestricted funds 2020 £</i>	<i>Restated Restricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Tangible fixed assets	102,592	-	102,592
Current assets	110,095	60,210	170,305
Creditors due within one year	(13,922)	(25,902)	(39,824)
<b>Total</b>	<u>198,765</u>	<u>34,308</u>	<u>233,073</u>

**17. Pension commitments**

The charitable company contributes towards the employees' personal pension schemes. Total contributions payable by the company amounted to £12,992 (2020 - £16,276), Contributions outstanding at the year end totalled £1,730 (2020 - £1,779).

**18. Operating lease commitments**

At 31 March 2021 the company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	<b>2021 £</b>	<b>2020 £</b>
Not later than 1 year	<b>1,446</b>	2,891
Later than 1 year and not later than 5 years	-	1,446
	<u><b>1,446</b></u>	<u>4,337</u>

**19. Related party transactions**

During the year no Trustees were reimbursed for travel related expenses (2020 - same).