

Company registration number: 02585199

Charity registration number: 1002201

# Cumbria Addictions Advice and Solutions

known as

CADAS

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2023

Community Accounting Plus  
Units 1 & 2 North West  
41 Talbot Street  
Nottingham  
NG1 5GL

# **Cumbria Addictions Advice and Solutions**

## **known as CADAS**

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## **Cumbria Addictions Advice and Solutions**

**known as CADAS**

### **Reference and Administrative Details**

|                                    |                                                                                                                               |
|------------------------------------|-------------------------------------------------------------------------------------------------------------------------------|
| <b>Trustees</b>                    | Susan Berriman<br>Ian Burns<br>Darren Horne<br>Colin McGuinness<br>Phillippa Williamson<br>Colin Robertshaw<br>Christine Ryan |
| <b>Senior Management Team</b>      | Leigh Field, CEO                                                                                                              |
| <b>Charity Registration Number</b> | 1002201                                                                                                                       |
| <b>Company Registration Number</b> | 02585199                                                                                                                      |
| <b>Registered Office</b>           | 3-5 Victoria Place<br>Carlisle<br>Cumbria<br>CA1 1EJ                                                                          |
| <b>Independent Examiner</b>        | John O'Brien, employee of<br>Community Accounting Plus<br>Units 1 & 2 North West<br>41 Talbot Street<br>Nottingham<br>NG1 5GL |
| <b>Solicitors:</b>                 | Oglethorpe Sturton & Gillibrand LLP<br>16 Castle Park<br>Lancaster<br>LA1 1YG                                                 |

# **Cumbria Addictions Advice and Solutions**

## **known as CADAS**

### **Trustees' Report**

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2023.

#### **Trustees and officers**

The trustees and officers serving during the year and since the year end were as follows:

|           |                                              |
|-----------|----------------------------------------------|
| Trustees: | Susan Berriman                               |
|           | Ian Burns                                    |
|           | Darren Horne                                 |
|           | Colin McGuinness                             |
|           | Phillippa Williamson                         |
|           | Colin Robertshaw                             |
|           | Christine Ryan (appointed 22 September 2022) |
|           | Sian Rees (resigned 14 July 2022)            |

#### **Structure, governance and management**

##### ***Nature of governing document***

The charity is a company limited by guarantee and registered charity. It is operated under the rules of its memorandum and articles of association dated 25/2/1991 and most recently amended 21/2/22. It has no share capital and the liability of each member in the event of winding-up is limited to £10.

##### ***Recruitment and appointment of trustees***

The Board of Trustees encourages applications from potential trustees interested in supporting the work of CADAS. Trustee opportunities are also advertised and promoted by trustees through their own networks. An induction process for new trustees is in place with ongoing training and development opportunities for all trustees identified to support them in their role and promoting effective governance.

#### **1. Objects and Activities**

The charity's object "is specifically restricted to the promotion of the prevention of harm caused by the use of alcohol or other psychotropic substances and other dependencies or addictions."

The charity's main activities are directed by the powers outlined in the Memorandum and Articles:

“5.1 to adopt a high profile in relation to alcohol, drug, other psychotropic substance, and other addictive behaviour related issues

5.2 to study the causes and effects of the consumption of alcohol, other psychotropic substances, and other addictive behaviours

5.3 to provide help and support to those engaged in or affected by the use of alcohol, drugs, other psychotropic substances, or other addictive behaviours

5.4 to specifically address the mental health issues and other health and wellbeing issues underpinning problematic drinking, psychotropic substance use or other addictive behaviours

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#### **Trustees' Report**

5.5 to promote a better awareness and understanding about alcohol, other psychotropic substances, and addictive behaviours for the benefit of society as a whole and in particular, the communities in Cumbria

5.6 to deliberately target children and young people in the promotion of preventative educational activities to raise awareness and understanding of alcohol, drugs, other psychotropic substances, other harmfully addictive behaviours such as gambling and gaming and related issues

5.7 to encourage initiatives within the community that reduce harm from and improve education and awareness of the harm from alcohol, psychotropic substances, and other addictive behaviours, that could negatively impact mental and physical well-being

5.8 to deliberately target preventative support at people with specific needs and vulnerabilities including children looked after, carers, ex-offenders, veterans, LGBTQ community and those who are homeless or have unstable or compromised housing

5.9 to promote and support occupational health initiatives to:

- raise awareness and understanding of alcohol, drug, psychotropic substances and other addictive behaviours and related issues

- to promote the adoption and implementation of alcohol, drug, and other psychotropic substance policies within the workplace

- to provide counselling and other support to individual employees

5.10 to collect, collate and publish research and statistical information in relation to alcohol, other psychotropic substances, and other addictive behaviours

5.11 to provide 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, other psychotropic substances, and other addictive behaviours

5.12 to provide a structured counselling service for those involved in problematic drink, psychotropic substance, or other addictive behaviours

5.13 to provide structured support to the families of those involved in problematic drink, psychotropic substance, or other addictive behaviours

5.14 to provide an information and referral service in relation to organisations with similar or associated objects to the Charity

5.15 to contribute to the training and education of workers of professional and other persons to further the objects of the Charity

5.16 to establish relations and to maintain communication with other bodies existing for similar or associated objects

5.18 to organise, arrange, manage, or participate in academic and other research”

The benefit to the public relates to the fact CADAS offers the opportunity for people affected by their own or someone else’s harmful addictions to access timely and effective support.

# Cumbria Addictions Advice and Solutions

## known as CADAS

### Trustees' Report

We can confirm the CADAS charity's trustees 'have regard' to the Charity Commission's public benefit guidance in their governance of the organisation.

Between April 2022 and March 2023 the charity has continued to offer the following core services countywide:

- **CADAS: Adult Recovery** (for people over 18 affected by their own problematic substance use or harmful addictive behaviour) – individual programmes of support for up to 12 weeks plus access to long term peer support groups.
  - The most significant achievement for this service this year has been the growth of our peer support group network and the establishment of groups in Millom and Penrith.
- **CADAS: Family and Friends** (for people affected by someone else's problematic substance use or harmful addictive behaviour) – individual programmes of support for up to 12 weeks plus access to long term peer support groups.
  - The most significant achievement for this service this year has been sustaining our peer support groups in both Cumberland and Westmorland whilst developing a virtual group online.
- **CADAS: Young People** (this covers support to individual young people affected by their own problematic substance use or harmful addictive behaviour as well as the proactive delivery of educational material to young people in partnership with local schools and youth groups).
  - The most significant achievement for this service this year has been the social action projects delivered by the CADAS team which resulted in a number of young people achieving RSPH accredited Level 2 awards as Young Health Champions who have gone on to promote health and wellbeing in their local communities.
- **CADAS: Training** (this is the education of professionals from education/health and social care sectors) – we offer a range of courses to help other agencies and their staff support their clients with issues relating to mental health, addiction, substance use, gambling etc.
  - The most significant achievement for this service this year has been delivering drug/alcohol championing training to over 150 individuals throughout the county.
- **CADAS: At Work** (this service is aimed at providing employers support on any area relating to mental health, addiction, substance use and HR or H&S) – there are three main products, policy consultation, staff training and 1:1 support for employees affected by their own problematic substance use or harmful addictive behaviour.
  - The most significant achievement for this service this year has been securing support from Story Contracting to help us develop our social enterprising offer and the delivery of drug and alcohol awareness sessions to over one thousand shop floor employees and apprentices from BAE, Jacobs and Mitie.
- **CADAS: Health Promotion** (this is our prevention service aimed at the general population) and involves us actively engaging the community at local events as well as the promotion of digital campaigns online.
  - The most significant achievement for this service this year has been in the increase in grants supporting this style of work which has enabled us to engage with hundreds of people from Cumbrian communities on their alcohol use.
- **CADAS: Helpline** (a freephone helpline and call back service for anyone affected by their own or someone else's problematic substance use or harmful addictive behaviour).
  - The most significant achievement for this service this year has been to stay open until 7pm on a Wednesday improving access for people who cannot easily call during the day.

# Cumbria Addictions Advice and Solutions

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### Trustees' Report

In addition to core services, the charity has had the opportunity to create pilots and/or collaborate with other partners on programmes that add value to our core menu and between April 2022 and March 2023 has worked on the following:

**Building Better Opportunities My Future Barrow and South Lakeland** – an ESF and The National Lottery funded project led by Cumbria CVS involving several local partners like ourselves that focuses on supporting the complex cohort of people furthest away from the labour market. CADAS has two full time keyworkers who manage their own caseload of clients to take steps toward training, job search or employment.

**West Cumbria family Support** – a pilot programme where we support families with children on the edge of care. By supporting the parent with their substance use issue we are able to keep the family together when that is best and prevent the child from entering the care system as we also work on parenting skills, shared language etc.

**IPED Awareness** – Image Performance Enhancing Drugs (IPEDs) are not always illegal but they are not always openly talked about so there are issues relating to harmful habits we are working to address here in Cumbria. Our project focuses specifically on steroids (as opposed to all IPEDs such as slimming or tanning pills) and providing education and awareness as well as access to safer equipment and disposal advice.

The accounts for the year ended 31st March 2023 show the charity to be in a strong position financially.

Both income and expenditure have increased significantly. Income is up 38% at £558,000 and expenditure is up 12% at £536,000 reflecting increase charitable activity and we currently expect this growth to continue in the current year.

Unrestricted funds stand unchanged at £224,000. The fund benefitted from the sale of our former Barrow offices for £80,000 which has boosted the Charity's cash resources which, at the balance sheet date, stood at £426,000. The Trustees have agreed that the sum of £80,000 should be designated as a property reserve although there are currently no plans to replace Barrow with the operation currently relocated to rented premises.

Restricted funds have increased from £107,000 to £129,000 which gives a good level of funding for charitable activities going forward into the current year.

With increases in activity staff costs have increased 22% to £383,000 and this is budgeted to increase again in the current year.

As CADAS is still almost entirely grant funded, the availability of grant funding is always a concern but at present we have confidence that funding is available for further expansion over the foreseeable future.

#### Reserves

Our aim is to maintain a sufficient level of reserves to enable normal, unfunded operating activity for up to a period of up to three months, should a shortfall in income occur, and to take account of potential risks from time to time. In addition, Trustees have set aside a designated property reserve of £80,000 to be used for dilapidations or financing of property for the benefit of the charitable aims, and a contingency reserve of £75,000 to be used in the event of closure of the charity. Our policy ensures CADAS can meet any unforeseen emergency expenditure or unexpected delay in any expected source of income.

#### Financial Risk

The following are headings the financial management section of the charity's risk register – a document considered quarterly by a sub group of the full board – The Finance and Risk Committee.

## Cumbria Addictions Advice and Solutions

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#### Trustees' Report

- Ineffective budgeting and cash flow management
- Failure of income generation functions
- Ineffective management of reserves
- Financial loss through fraud or error
- Inadequate insurance cover – assets and liability risk to visitors
- Inadequate procurement procedures
- Failure to meet pension requirements and contributions
- Increasing lack of funds available from traditional sources

Risk mitigation activities include:

- Budgeting, cash flow, the production of management accounts, financial forward planning scrutiny by senior managers and The Finance and Risk Committee
- The use of full cost recovery principles when applying for funding
- Active oversight of unrestricted income levels
- Procedures for vetting staff/bank signatories and finance transaction procedures
- Annual review of insurance requirements and cover
- Financial security targets included in broader strategic plans

We only allow funds to end the financial year in deficit if there is an administration delay. Sometimes a fund meets a delay (attributable to ourselves if we delay a report or request an extension or to our funder which is often a capacity issue at their end) but often there is a small deficit as a result of retrospective funding. A growing number of funders do not release a final payment until the full project has conclude and the report filed. Some grant agreement arrangements are also fully retrospective.

We do not hold funds for third parties.

#### Future Plans

2022-2023 was the first full year of a 3-year planning cycle from 2022-2025.

#### CURRENT STRATEGIC OBJECTIVES - 2022-2025:

We have prioritised four overarching objectives (shaped by need, our progress to date and the external environment) to help us fulfil our ambitions:

1. Drive a **prevention** agenda
2. Focus on **early** harm reduction **interventions**
3. Facilitate greater support options and ensure **choice**
4. Prioritise organisational **sustainability** to secure longevity

By focusing our energies relating to the support of schools and youth groups in a more strategic manner, we hope to:

- Disrupt the poor practice we are seeing and raise the quality of curriculum-based education across the board.

## **Cumbria Addictions Advice and Solutions**

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#### **Trustees' Report**

- Support those schools/youth clubs and professionals that are doing a great job embedding basic sessions into their annual curriculum by providing them with higher level/specialist resources and encouraging them to build this type of education into other curriculum areas as well as PSHE.
- Find a way of delivering to schools in a well-planned, long-term manner – developing partnerships that cover our costs using income raised from fundraising such as non-uniform days.
- Help schools become safer places, enabling them to tackle drug use and sales onsite.
- Give thousands of young people a better experience when it comes to substances and addictive behaviour education so that they have the skills to make their own informed choices (and look after their peers) when they find themselves in risky situations.
- Enable young people to limit their experience of risk-taking behaviour to their adolescence – educating them sufficiently so that they do not develop addictive behaviours as part of their coping strategies they then take into adulthood.
- Prevent young people coming to addiction related harm, in later adolescence/adulthood or if they do – enable them to ask for help more quickly as they recall CADAS is an organisation that can signpost them to help.

By engaging with adults in the general population on relevant topics and by delivering non-patronising and engaging population health education and brief interventions we hope to:

- Provide adults with education and messaging that impacts their immediate/later life health.
- Makes a difference for individual people.
- Contribute to the public purse in terms of substance use/addiction related comorbidities by slowing down someone's journey to ill health or providing them with an alternative, healthier path.
- Find a way of earning/raising income that enables our visible, community-based population health work to cover its own costs.

By proactively championing early intervention and prevention by growing CADAS: Workplace and seeking to turn our West Cumbria Family Support pilot into a countywide service funded by the statutory authorities we hope to:

- Prevent families from breaking down, prevent children from entering the care system.
- Support people to keep their jobs.
- Encourage funders to recognise the value of early intervention/prevention and commit to funding lower-level activity, not just the extremely vulnerable.
- Support children with problematic behaviours/substance use develop different coping strategies so that they do not return as adult clients.

By growing our own services and increasing our own reach as well as supporting the work of others we hope to:

- Build and maintain strong relationships and partnerships with other drug/alcohol and addiction agencies.
- Inspire and support more generalist community services to understand/offer addiction support in their work via professional training (e.g. housing/homelessness, women's centres, children and family centres).
- Create more opportunities for support and reach more people – in geographical places, online, and targeted toward groups we know may be underserved such as care leavers, LGBTQ+ community, pregnant mothers, the deaf community for example.

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### **Trustees' Report**

- Have appropriately sized core CADAS services in all areas of the county (avoiding a postcode lottery for potential clients).
- Have waiting list times that feel acceptable and ensure CADAS clients are seen in a timely manner.

By making sustainability a priority we hope to:

- Increase the percentage of (unrestricted) earned and raised income.
- Maintain our ability to secure grants to the value of £500k per annum to help us meet our growth agenda.
- Sufficiently fund a centralised core team that supports delivery staff out in communities.
- Develop and deliver paid for services that are commercially viable.
- Expand our repertoire of support across a range of harmful addictions that will enable us to bring in more restricted funds.
- Grow the contribution of volunteers in roles so as to raise the impact of their 'in kind' contributions – ultimately enabling the charity to support more clients

#### **6. Additional information**

We would like to share our heartfelt gratitude with the wide range of stakeholders and supporters (commissioners, funders, staff, volunteers, local businesses and elected members) who give their time, their energy or their funds to CADAS enabling us to support the community in the way that we do.

#### **Small companies provision statement**

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

#### **Statement of Responsibilities**

The trustees (who are also the directors of Cumbria Addictions Advice and Solutions 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), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

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 charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

## **Cumbria Addictions Advice and Solutions**

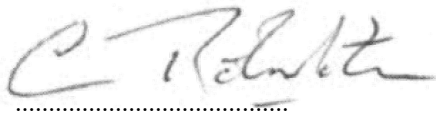
**known as CADAS**

### **Trustees' Report**

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

The annual report was approved by the trustees of the charity on 27/8/23 and signed on its behalf by:



.....  
Colin Robertshaw  
Trustee

## **Cumbria Addictions Advice and Solutions**

**known as CADAS**

### **Independent Examiner's Report to the trustees of Cumbria Addictions Advice and Solutions ('the Company')**

#### **Independent examiner's report to the trustees of Cumbria Addictions Advice and Solutions ('the Company')**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2023.

#### **Responsibilities and basis of report**

As the charity's trustees of the Company (and also 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 your charity's accounts as 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.

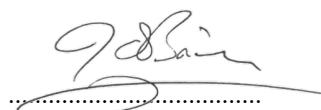
#### **Independent examiner's statement**

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 and Fellow of the Association of Charity Independent Examiners, 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 that in any material respect:

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.



John O'Brien MSc, FAIA, FCCA, FCIE, employee of Community Accounting Plus  
Fellow of the Association of Charity Independent Examiners

Units 1 & 2 North West  
41 Talbot Street  
Nottingham  
NG1 5GL

Date: 28/9/23

## Cumbria Addictions Advice and Solutions

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### Statement of Financial Activities for the Year Ended 31 March 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

|                                             | Note | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>2023<br>£    | Total<br>2022<br>£    |
|---------------------------------------------|------|----------------------------|--------------------------|-----------------------|-----------------------|
| <b>Income and Endowments from:</b>          |      |                            |                          |                       |                       |
| Charitable activities                       | 2    | 21,847                     | 531,600                  | 553,447               | 403,065               |
| Other trading activities                    | 3    | 2,659                      | -                        | 2,659                 | -                     |
| Investment income                           | 4    | <u>2,239</u>               | <u>-</u>                 | <u>2,239</u>          | <u>641</u>            |
| Total income                                |      | <u>26,745</u>              | <u>531,600</u>           | <u>558,345</u>        | <u>403,706</u>        |
| <b>Expenditure on:</b>                      |      |                            |                          |                       |                       |
| Charitable activities                       | 5    | <u>(184,448)</u>           | <u>(351,255)</u>         | <u>(535,703)</u>      | <u>(480,685)</u>      |
| Total expenditure                           |      | <u>(184,448)</u>           | <u>(351,255)</u>         | <u>(535,703)</u>      | <u>(480,685)</u>      |
| Net (expenditure)/income                    |      | (157,703)                  | 180,345                  | 22,642                | (76,979)              |
| Transfers between funds                     |      | 157,963                    | (157,963)                | -                     | -                     |
| <b>Other recognised gains and losses</b>    |      |                            |                          |                       |                       |
| Gains/losses on revaluation of fixed assets |      | <u>-</u>                   | <u>-</u>                 | <u>-</u>              | <u>60,000</u>         |
| Net movement in funds                       |      | 260                        | 22,382                   | 22,642                | (16,979)              |
| <b>Reconciliation of funds</b>              |      |                            |                          |                       |                       |
| Total funds brought forward                 |      | <u>223,813</u>             | <u>106,956</u>           | <u>330,769</u>        | <u>347,748</u>        |
| Total funds carried forward                 | 14   | <u><u>224,073</u></u>      | <u><u>129,338</u></u>    | <u><u>353,411</u></u> | <u><u>330,769</u></u> |

All of the charity's activities derive from continuing operations during the above two periods.  
The funds breakdown for the period is shown in note 14.

The notes on pages 16 to 31 form an integral part of these financial statements.

## Cumbria Addictions Advice and Solutions

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### Statement of Financial Activities for the Year Ended 31 March 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

These are the figures for the previous accounting period and are included for comparative purposes

|                                             | Note | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>2022<br>£    |
|---------------------------------------------|------|----------------------------|--------------------------|-----------------------|
| <b>Income and Endowments from:</b>          |      |                            |                          |                       |
| Charitable activities                       | 2    | 45,550                     | 357,515                  | 403,065               |
| Investment income                           | 4    | 641                        | -                        | 641                   |
| Total income                                |      | <u>46,191</u>              | <u>357,515</u>           | <u>403,706</u>        |
| <b>Expenditure on:</b>                      |      |                            |                          |                       |
| Charitable activities                       | 5    | <u>(198,720)</u>           | <u>(281,965)</u>         | <u>(480,685)</u>      |
| Total expenditure                           |      | <u>(198,720)</u>           | <u>(281,965)</u>         | <u>(480,685)</u>      |
| Net (expenditure)/income                    |      | (152,529)                  | 75,550                   | (76,979)              |
| Transfers between funds                     |      | 142,114                    | (142,114)                | -                     |
| <b>Other recognised gains and losses</b>    |      |                            |                          |                       |
| Gains/losses on revaluation of fixed assets |      | <u>60,000</u>              | <u>-</u>                 | <u>60,000</u>         |
| Net movement in funds                       |      | 49,585                     | (66,564)                 | (16,979)              |
| <b>Reconciliation of funds</b>              |      |                            |                          |                       |
| Total funds brought forward                 |      | <u>174,228</u>             | <u>173,520</u>           | <u>347,748</u>        |
| Total funds carried forward                 | 14   | <u><u>223,813</u></u>      | <u><u>106,956</u></u>    | <u><u>330,769</u></u> |

The notes on pages 16 to 31 form an integral part of these financial statements.

## Cumbria Addictions Advice and Solutions

known as CADAS

(Registration number: 02585199)  
Balance Sheet as at 31 March 2023

|                                                                | Note | 2023<br>£             | 2022<br>£             |
|----------------------------------------------------------------|------|-----------------------|-----------------------|
| <b>Fixed assets</b>                                            |      |                       |                       |
| Tangible assets                                                | 8    | 4,192                 | 85,290                |
| <b>Current assets</b>                                          |      |                       |                       |
| Debtors                                                        | 9    | 12,199                | 11,530                |
| Cash at bank and in hand                                       | 10   | <u>426,045</u>        | <u>340,096</u>        |
|                                                                |      | 438,244               | 351,626               |
| <b>Creditors: Amounts falling due within one year</b>          | 11   | <u>(55,987)</u>       | <u>(61,073)</u>       |
| <b>Net current assets</b>                                      |      | <u>382,257</u>        | <u>290,553</u>        |
| <b>Total assets less current liabilities</b>                   |      | 386,449               | 375,843               |
| <b>Creditors: Amounts falling due after more than one year</b> | 12   | <u>(33,038)</u>       | <u>(45,074)</u>       |
| <b>Net assets</b>                                              |      | <u><u>353,411</u></u> | <u><u>330,769</u></u> |
| <b>Funds of the charity:</b>                                   |      |                       |                       |
| <b>Restricted income funds</b>                                 |      |                       |                       |
| Restricted funds                                               | 14   | 129,338               | 106,956               |
| <b>Unrestricted income funds</b>                               |      |                       |                       |
| Unrestricted funds                                             |      | <u>224,073</u>        | <u>223,813</u>        |
| <b>Total funds</b>                                             | 14   | <u><u>353,411</u></u> | <u><u>330,769</u></u> |

For the financial year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

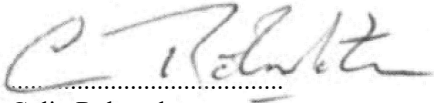
The notes on pages 16 to 31 form an integral part of these financial statements.

**Cumbria Addictions Advice and Solutions**

**known as CADAS**

**(Registration number: 02585199)  
Balance Sheet as at 31 March 2023**

The financial statements on pages 11 to 31 were approved by the trustees, and authorised for issue on ~~..27/8/23..~~ and signed on their behalf by:



Colin Robertshaw  
Trustee

The notes on pages 16 to 31 form an integral part of these financial statements.

## Cumbria Addictions Advice and Solutions

known as CADAS

### Statement of Cash Flows for the Year Ended 31 March 2023

|                                                                 | Note | 2023<br>£ | 2022<br>£ |
|-----------------------------------------------------------------|------|-----------|-----------|
| <b>Cash flows from operating activities</b>                     |      |           |           |
| Net cash income/(expenditure)                                   |      | 22,642    | (16,979)  |
| <b>Adjustments to cash flows from non-cash items</b>            |      |           |           |
| Depreciation                                                    |      | 2,110     | 8,174     |
| Investment income                                               | 4    | (2,239)   | (641)     |
| Revaluation of fixed assets                                     |      | -         | (60,000)  |
|                                                                 |      | 22,513    | (69,446)  |
| <b>Working capital adjustments</b>                              |      |           |           |
| Increase in debtors                                             | 9    | (669)     | (11,095)  |
| (Decrease)/increase in creditors                                | 11   | (5,086)   | 11,262    |
| Net cash flows from operating activities                        |      | 16,758    | (69,279)  |
| <b>Cash flows from investing activities</b>                     |      |           |           |
| Interest receivable and similar income                          | 4    | 2,239     | 641       |
| Purchase of tangible fixed assets                               | 8    | (1,012)   | (3,573)   |
| Sale of tangible fixed assets                                   |      | 80,000    | -         |
| Net cash flows from investing activities                        |      | 81,227    | (2,932)   |
| <b>Cash flows from financing activities</b>                     |      |           |           |
| Repayment of loans and borrowings                               | 11   | (12,036)  | 57,109    |
| Net increase/(decrease) in cash and cash equivalents            |      | 85,949    | (15,102)  |
| Cash and cash equivalents at 1 April                            |      | 340,096   | 355,198   |
| Cash and cash equivalents at 31 March                           |      | 426,045   | 340,096   |
| <b>Reconciliation of net cash flow to movement in net funds</b> |      |           |           |
| Increase/(decrease) in cash                                     |      | 85,949    | (15,102)  |
| Net funds at 1 April 2022                                       |      | 340,096   | 355,198   |
| Net funds at 31 March 2023                                      |      | 426,045   | 340,096   |

All of the cash flows are derived from continuing operations during the above two periods.

The notes on pages 16 to 31 form an integral part of these financial statements.

# **Cumbria Addictions Advice and Solutions**

## **known as CADAS**

### **Notes to the Financial Statements for the Year Ended 31 March 2023**

#### **1 Accounting policies**

##### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

##### **Statement of compliance**

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

##### **Basis of preparation**

Cumbria Addictions Advice and Solutions 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 notes.

##### **Going concern**

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

##### **Income and endowments**

###### ***Investment income***

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

###### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

###### ***Charitable activities***

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

## **Cumbria Addictions Advice and Solutions**

### **known as CADAS**

#### **Notes to the Financial Statements for the Year Ended 31 March 2023**

##### **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 charity 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.

##### **Tangible fixed assets**

Individual fixed assets costing £1.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

##### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

| <b>Asset class</b>    | <b>Depreciation method and rate</b> |
|-----------------------|-------------------------------------|
| Computer equipment    | 33% straight line                   |
| Furniture & equipment | 20% reducing balance                |

##### **Trade debtors**

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

##### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

##### **Trade creditors**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

## **Cumbria Addictions Advice and Solutions**

### **known as CADAS**

#### **Notes to the Financial Statements for the Year Ended 31 March 2023**

##### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those grants for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

##### **Pensions and other post retirement obligations**

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

## Cumbria Addictions Advice and Solutions

known as CADAS

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 2 Income from charitable activities

|                    | Unrestricted<br>funds<br>General<br>£ | Restricted<br>funds<br>£ | Total<br>2023<br>£ | Total<br>2022<br>£ |
|--------------------|---------------------------------------|--------------------------|--------------------|--------------------|
| Grants & donations | 21,847                                | 531,600                  | 553,447            | 403,065            |

#### 3 Income from other trading activities

|             |  | Unrestricted<br>funds<br>General<br>£ | Total<br>2023<br>£ | Total<br>2022<br>£ |
|-------------|--|---------------------------------------|--------------------|--------------------|
| Fundraising |  | 2,659                                 | 2,659              | 2,659              |
|             |  | 2,659                                 | 2,659              | 2,659              |

#### 4 Investment income

|                                                                                 | Unrestricted<br>funds<br>General<br>£ | Total<br>2023<br>£ | Total<br>2022<br>£ |
|---------------------------------------------------------------------------------|---------------------------------------|--------------------|--------------------|
| Interest receivable and similar income;<br>Interest receivable on bank deposits | 2,239                                 | 2,239              | 641                |

#### 5 Expenditure on charitable activities

|                        | Unrestricted<br>funds<br>General<br>£ | Restricted<br>funds<br>£ | Total<br>2023<br>£ | Total<br>2022<br>£ |
|------------------------|---------------------------------------|--------------------------|--------------------|--------------------|
| Drug & Alcohol support | 184,448                               | 351,255                  | 535,703            | 480,685            |

## Cumbria Addictions Advice and Solutions

known as CADAS

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 6 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

|                              | 2023<br>£    | 2022<br>£    |
|------------------------------|--------------|--------------|
| Depreciation of fixed assets | <u>2,110</u> | <u>8,174</u> |

#### 7 Staff costs

The aggregate payroll costs were as follows:

|                                          | 2023<br>£      | 2022<br>£      |
|------------------------------------------|----------------|----------------|
| <b>Staff costs during the year were:</b> |                |                |
| Wages and salaries                       | 340,612        | 281,965        |
| Social security costs                    | 23,483         | 17,871         |
| Pension costs                            | <u>19,097</u>  | <u>15,926</u>  |
|                                          | <u>383,192</u> | <u>315,762</u> |

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

|                             | 2023<br>No | 2022<br>No |
|-----------------------------|------------|------------|
| Average number of employees | <u>19</u>  | <u>18</u>  |

19 (2022 - 15) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £19,097 (2022 - £15,926).

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £51,729 (2022 - £48,839).

## Cumbria Addictions Advice and Solutions

### known as CADAS

#### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 8 Tangible fixed assets

|                       | Land and<br>buildings<br>£ | Furniture and<br>equipment<br>£ | Computer<br>equipment<br>£ | Total<br>£ |
|-----------------------|----------------------------|---------------------------------|----------------------------|------------|
| <b>Cost</b>           |                            |                                 |                            |            |
| At 1 April 2022       | 80,000                     | 147,882                         | 124,771                    | 352,653    |
| Additions             | -                          | -                               | 1,012                      | 1,012      |
| Disposals             | (80,000)                   | -                               | -                          | (80,000)   |
| At 31 March 2023      | -                          | 147,882                         | 125,783                    | 273,665    |
| <b>Depreciation</b>   |                            |                                 |                            |            |
| At 1 April 2022       | -                          | 144,974                         | 122,389                    | 267,363    |
| Charge for the year   | -                          | 582                             | 1,528                      | 2,110      |
| At 31 March 2023      | -                          | 145,556                         | 123,917                    | 269,473    |
| <b>Net book value</b> |                            |                                 |                            |            |
| At 31 March 2023      | -                          | 2,326                           | 1,866                      | 4,192      |
| At 31 March 2022      | 80,000                     | 2,908                           | 2,382                      | 85,290     |

#### 9 Debtors

|               | 2023<br>£ | 2022<br>£ |
|---------------|-----------|-----------|
| Trade debtors | 12,199    | 11,530    |

#### 10 Cash and cash equivalents

|              | 2023<br>£ | 2022<br>£ |
|--------------|-----------|-----------|
| Cash on hand | 149       | 147       |
| Cash at bank | 425,896   | 339,949   |
|              | 426,045   | 340,096   |

## Cumbria Addictions Advice and Solutions

### known as CADAS

#### Notes to the Financial Statements for the Year Ended 31 March 2023

##### 11 Creditors: amounts falling due within one year

|                                    | 2023          | 2022          |
|------------------------------------|---------------|---------------|
|                                    | £             | £             |
| Trade creditors                    | 4,414         | 10,008        |
| Other loans                        | 12,035        | 12,035        |
| Other taxation and social security | 6,458         | 12,458        |
| Other creditors                    | 4,044         | 773           |
| Accruals                           | 29,036        | 25,799        |
|                                    | <u>55,987</u> | <u>61,073</u> |

##### 12 Creditors: amounts falling due after one year

|             | 2023          | 2022          |
|-------------|---------------|---------------|
|             | £             | £             |
| Other loans | <u>33,038</u> | <u>45,074</u> |

##### 13 Charity status

The charity is a company limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

## Cumbria Addictions Advice and Solutions

### known as CADAS

#### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 14 Funds

|                                 | Balance at 1<br>April 2022<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Transfers<br>£ | Balance at 31<br>March 2023<br>£ |
|---------------------------------|---------------------------------|----------------------------|----------------------------|----------------|----------------------------------|
| <b>Unrestricted funds</b>       |                                 |                            |                            |                |                                  |
| <i>General</i>                  |                                 |                            |                            |                |                                  |
| Free reserves                   | 153,225                         | 8,446                      | (5,735)                    | (86,863)       | 69,073                           |
| Core unrestricted               | 10,588                          | 18,299                     | (178,713)                  | 149,826        | -                                |
|                                 | <u>163,813</u>                  | <u>26,745</u>              | <u>(184,448)</u>           | <u>62,963</u>  | <u>69,073</u>                    |
| <i>Designated</i>               |                                 |                            |                            |                |                                  |
| Revaluation reserve             | 60,000                          | -                          | -                          | (60,000)       | -                                |
| Property reserve                | -                               | -                          | -                          | 80,000         | 80,000                           |
| Contingency reserve             | -                               | -                          | -                          | 75,000         | 75,000                           |
|                                 | <u>60,000</u>                   | <u>-</u>                   | <u>-</u>                   | <u>95,000</u>  | <u>155,000</u>                   |
| <b>Total unrestricted funds</b> | <u>223,813</u>                  | <u>26,745</u>              | <u>(184,448)</u>           | <u>157,963</u> | <u>224,073</u>                   |
| <b>Restricted funds</b>         |                                 |                            |                            |                |                                  |
| Lloyds Bank Foundation          | 15,173                          | 35,582                     | (35)                       | (32,219)       | 18,501                           |
| Population Health 2022          | -                               | 11,585                     | -                          | (4,000)        | 7,585                            |
| COMF Together                   | -                               | 1,200                      | -                          | (1,200)        | -                                |
| COMF NADT                       | -                               | 2,000                      | -                          | (2,000)        | -                                |
| Furness Addictions              | -                               | 9,726                      | -                          | (9,726)        | -                                |

## Cumbria Addictions Advice and Solutions

### known as CADAS

#### Notes to the Financial Statements for the Year Ended 31 March 2023

|                                            | Balance at 1<br>April 2022<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Transfers<br>£ | Balance at 31<br>March 2023<br>£ |
|--------------------------------------------|---------------------------------|----------------------------|----------------------------|----------------|----------------------------------|
| Training income                            | -                               | 213                        | -                          | (213)          | -                                |
| Hardship Grant                             | -                               | 4,888                      | -                          | (3,666)        | 1,222                            |
| Social Prescribing                         | -                               | 9,800                      | -                          | -              | 9,800                            |
| Know Your Neighbour                        | -                               | 11,551                     | (1,857)                    | (9,694)        | -                                |
| Carlisle City Council                      | 4,000                           | -                          | -                          | (4,000)        | -                                |
| Allerdale YHC                              | -                               | 5,450                      | -                          | (5,450)        | -                                |
| BAE                                        | 4                               | -                          | -                          | (4)            | -                                |
| Copeland Community Fund                    | -                               | 5,901                      | -                          | (5,901)        | -                                |
| Hadfield Trust                             | 3,000                           | -                          | -                          | (3,000)        | -                                |
| BBO South                                  | 4,007                           | 59,825                     | (11)                       | (59,918)       | 3,903                            |
| CCF Cumberland                             | 2,500                           | -                          | -                          | (2,500)        | -                                |
| FCST -North and West Manager               | 3,755                           | 14,737                     | (150)                      | (13,832)       | 4,510                            |
| Allerdale Resilience Fund                  | -                               | 4,897                      | -                          | (4,897)        | -                                |
| BBO Safe Storage                           | -                               | 10,000                     | -                          | (10,000)       | -                                |
| Walney Wind Farm                           | -                               | 27,256                     | -                          | (26,256)       | 1,000                            |
| CYA Youth Qualification                    | -                               | 51,497                     | (1,284)                    | (50,213)       | -                                |
| CYA - Low level mental health              | 2,521                           | 2,819                      | -                          | (3,929)        | 1,411                            |
| J Stephenson Trust                         | 3,418                           | -                          | -                          | (3,418)        | -                                |
| Frieda Scott Charitable Trust              | 15,000                          | 10,000                     | -                          | (9,985)        | 15,015                           |
| Sir John Fisher Foundation                 | -                               | 10,000                     | -                          | (10,000)       | -                                |
| CCF Transforming West Cumbria (Sellafield) | -                               | 34,800                     | -                          | (28,000)       | 6,800                            |
| CCC OHID                                   | -                               | 87,403                     | (184)                      | (77,064)       | 10,155                           |

## Cumbria Addictions Advice and Solutions

### known as CADAS

#### Notes to the Financial Statements for the Year Ended 31 March 2023

|                               | Balance at 1<br>April 2022<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Transfers<br>£   | Balance at 31<br>March 2023<br>£ |
|-------------------------------|---------------------------------|----------------------------|----------------------------|------------------|----------------------------------|
| BNI Kendal                    | -                               | 580                        | -                          | (580)            | -                                |
| Children In Need              | 9,926                           | 500                        | -                          | (9,926)          | 500                              |
| PCC                           | 5,265                           | -                          | -                          | (5,265)          | -                                |
| CCF Bedrock                   | -                               | 60,500                     | -                          | (45,375)         | 15,125                           |
| CCC IPED                      | -                               | (134)                      | (115)                      | 249              | -                                |
| Coalfields                    | 4,893                           | 1,941                      | -                          | (5,393)          | 1,441                            |
| COMF Drop Zone                | (2,490)                         | 2,490                      | -                          | -                | -                                |
| Clothworkers                  | -                               | 9,500                      | (8,191)                    | (1,309)          | -                                |
| Garfield Weston               | -                               | 6,500                      | (116)                      | -                | 6,384                            |
| North                         | (15)                            | -                          | (175,351)                  | 175,366          | -                                |
| South                         | 5,591                           | 14,361                     | (157,673)                  | 137,721          | -                                |
| Workplace                     | 16,661                          | 21,098                     | (4,026)                    | (7,747)          | 25,986                           |
| Fundraising                   | 13,747                          | 3,134                      | (2,262)                    | (14,619)         | -                                |
| <b>Total restricted funds</b> | <u>106,956</u>                  | <u>531,600</u>             | <u>(351,255)</u>           | <u>(157,963)</u> | <u>129,338</u>                   |
| <b>Total funds</b>            | <u><u>330,769</u></u>           | <u><u>558,345</u></u>      | <u><u>(535,703)</u></u>    | <u><u>-</u></u>  | <u><u>353,411</u></u>            |

## Cumbria Addictions Advice and Solutions

### known as CADAS

#### Notes to the Financial Statements for the Year Ended 31 March 2023

|                                     | Balance at 1<br>April 2021<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Transfers<br>£  | Other<br>recognised<br>gains/(losses)<br>£ | Balance at 31<br>March 2022<br>£ |
|-------------------------------------|---------------------------------|----------------------------|----------------------------|-----------------|--------------------------------------------|----------------------------------|
| <b>Unrestricted funds</b>           |                                 |                            |                            |                 |                                            |                                  |
| <i>General</i>                      |                                 |                            |                            |                 |                                            |                                  |
| Free reserves                       | 160,960                         | 41,797                     | (44,280)                   | (5,252)         | -                                          | 153,225                          |
| Core unrestricted                   | -                               | 4,394                      | (154,440)                  | 160,634         | -                                          | 10,588                           |
|                                     | <u>160,960</u>                  | <u>46,191</u>              | <u>(198,720)</u>           | <u>155,382</u>  | <u>-</u>                                   | <u>163,813</u>                   |
| <i>Designated</i>                   |                                 |                            |                            |                 |                                            |                                  |
| CHK Foundation                      | 13,268                          | -                          | -                          | (13,268)        | -                                          | -                                |
| Revaluation reserve                 | -                               | -                          | -                          | -               | 60,000                                     | 60,000                           |
|                                     | <u>13,268</u>                   | <u>-</u>                   | <u>-</u>                   | <u>(13,268)</u> | <u>60,000</u>                              | <u>60,000</u>                    |
| <b>Total unrestricted funds</b>     | <u>174,228</u>                  | <u>46,191</u>              | <u>(198,720)</u>           | <u>142,114</u>  | <u>60,000</u>                              | <u>223,813</u>                   |
| <b>Restricted</b>                   |                                 |                            |                            |                 |                                            |                                  |
| Lloyds Bank Foundation              | 16,810                          | 34,747                     | (35)                       | (36,349)        | -                                          | 15,173                           |
| Training income                     | -                               | 190                        | -                          | (190)           | -                                          | -                                |
| Carlisle City Council               | -                               | 4,000                      | -                          | -               | -                                          | 4,000                            |
| BAE                                 | 4,770                           | -                          | -                          | (4,766)         | -                                          | 4                                |
| Copeland Community Fund             | 10,476                          | -                          | -                          | (10,476)        | -                                          | -                                |
| District Council Discretionary Fund | -                               | 19,285                     | -                          | (19,285)        | -                                          | -                                |
| Hadfield Trust                      | 2,025                           | 3,000                      | -                          | (2,025)         | -                                          | 3,000                            |
| Community Safety Partnership        | 4,000                           | -                          | -                          | (4,000)         | -                                          | -                                |

## Cumbria Addictions Advice and Solutions

### known as CADAS

#### Notes to the Financial Statements for the Year Ended 31 March 2023

|                                            | Balance at 1<br>April 2021 | Incoming<br>resources | Resources<br>expended | Transfers | Other<br>recognised<br>gains/(losses) | Balance at 31<br>March 2022 |
|--------------------------------------------|----------------------------|-----------------------|-----------------------|-----------|---------------------------------------|-----------------------------|
|                                            | £                          | £                     | £                     | £         | £                                     | £                           |
| BBO South                                  | 4,393                      | 33,491                | (403)                 | (33,474)  | -                                     | 4,007                       |
| CCF Cumberland                             | -                          | 12,500                | -                     | (10,000)  | -                                     | 2,500                       |
| FCST -North and West Manager               | 14,000                     | 18,860                | (120)                 | (28,985)  | -                                     | 3,755                       |
| FCST West Young People                     | 2,500                      | -                     | -                     | (2,500)   | -                                     | -                           |
| Allerdale Resilience Fund                  | 1,788                      | -                     | -                     | (1,788)   | -                                     | -                           |
| CCF #I Will Fund                           | -                          | -                     | 3,924                 | (3,924)   | -                                     | -                           |
| CYA - Low level mental health              | 6,750                      | 5,042                 | -                     | (9,271)   | -                                     | 2,521                       |
| J Stephenson Trust                         | 3,795                      | 16,000                | -                     | (16,377)  | -                                     | 3,418                       |
| Frieda Scott Charitable Trust              | 1,788                      | 15,000                | -                     | (1,788)   | -                                     | 15,000                      |
| Sir John Fisher Foundation                 | 30,500                     | -                     | -                     | (30,500)  | -                                     | -                           |
| PCFS                                       | -                          | 21,250                | (133)                 | (21,117)  | -                                     | -                           |
| CCF Transforming West Cumbria (Sellafield) | 29,000                     | -                     | -                     | (29,000)  | -                                     | -                           |
| CCF Barrow Grants Panel                    | 2,738                      | 10,000                | -                     | (12,738)  | -                                     | -                           |
| Henry Smith                                | 420                        | 50,000                | -                     | (50,420)  | -                                     | -                           |
| Heritage Lottery Fund                      | 660                        | -                     | -                     | (660)     | -                                     | -                           |
| Barrow ICC                                 | 2,250                      | -                     | -                     | (2,250)   | -                                     | -                           |
| BNI Kendal                                 | -                          | 2,803                 | -                     | (2,803)   | -                                     | -                           |
| Suicide Prevention                         | 2,000                      | -                     | -                     | (2,000)   | -                                     | -                           |
| CCF William Milburn Charitable Trust       | 7,303                      | -                     | -                     | (7,303)   | -                                     | -                           |
| Children In Need                           | 13,989                     | 9,926                 | -                     | (13,989)  | -                                     | 9,926                       |
| PCC                                        | -                          | 5,265                 | -                     | -         | -                                     | 5,265                       |

**Cumbria Addictions Advice and Solutions**

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**Notes to the Financial Statements for the Year Ended 31 March 2023**

|                               | <b>Balance at 1<br/>April 2021</b> | <b>Incoming<br/>resources</b> | <b>Resources<br/>expended</b> | <b>Transfers</b> | <b>Other<br/>recognised<br/>gains/(losses)</b> | <b>Balance at 31<br/>March 2022</b> |
|-------------------------------|------------------------------------|-------------------------------|-------------------------------|------------------|------------------------------------------------|-------------------------------------|
|                               | <b>£</b>                           | <b>£</b>                      | <b>£</b>                      | <b>£</b>         | <b>£</b>                                       | <b>£</b>                            |
| Big Lottery A4A               | 6,945                              | -                             | -                             | (6,945)          | -                                              | -                                   |
| CCF Covid 19 Emergency Fund   | 4,860                              | -                             | -                             | (4,860)          | -                                              | -                                   |
| CCF Bedrock                   | -                                  | 20,749                        | -                             | (20,749)         | -                                              | -                                   |
| CCC IPED                      | -                                  | 4,897                         | -                             | (4,897)          | -                                              | -                                   |
| CCF Psychological Fund        | -                                  | 24,987                        | -                             | (24,987)         | -                                              | -                                   |
| Dowager Peel                  | -                                  | 7,500                         | -                             | (7,500)          | -                                              | -                                   |
| Coalfields                    | -                                  | 9,883                         | -                             | (4,990)          | -                                              | 4,893                               |
| COMF Drop Zone                | -                                  | 2,490                         | -                             | (4,980)          | -                                              | (2,490)                             |
| North                         | (7,559)                            | 2,500                         | (146,537)                     | 151,581          | -                                              | (15)                                |
| South                         | (7,195)                            | -                             | (136,905)                     | 149,691          | -                                              | 5,591                               |
| Workplace                     | -                                  | 16,661                        | -                             | -                | -                                              | 16,661                              |
| Fundraising                   | 14,514                             | 6,489                         | (1,756)                       | (5,500)          | -                                              | 13,747                              |
| <b>Total restricted funds</b> | <u>173,520</u>                     | <u>357,515</u>                | <u>(281,965)</u>              | <u>(142,114)</u> | <u>-</u>                                       | <u>106,956</u>                      |
| <b>Total funds</b>            | <u><u>347,748</u></u>              | <u><u>403,706</u></u>         | <u><u>(480,685)</u></u>       | <u><u>-</u></u>  | <u><u>60,000</u></u>                           | <u><u>330,769</u></u>               |

## **Cumbria Addictions Advice and Solutions**

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#### **Notes to the Financial Statements for the Year Ended 31 March 2023**

##### Funder list 2023

Allerdale Borough Council - Funding for smoking and alcohol awareness raising activities throughout Allerdale  
Allerdale Borough Council 'Resilience Fund' - To provide support and information to Allerdale residents to support the adoption of healthy habits  
BBC Children in Need - Funding for vulnerable groups of young people to develop more awareness and knowledge about substance use and harms  
BBO South - Building Better Opportunities - Getting Cumbria back to work, Barrow and South Lakeland - 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  
BNI Kendal - Funds raised by the BNI chapter in Kendal to support core costs  
Coalfields Regeneration Trust - Funding towards the creation of a peer support group in Workington  
Contain Outbreak Management Fund (COMF) via Drop Zone - Funding to design and deliver youth work sessions on gambling and gaming  
Contain Outbreak Management Fund (COMF) via Together We - Funding for substance awareness training and resources focused on 11 - 18 year olds  
Contain Outbreak Management Fund (COMF) via North Allerdale Development Trust - Support for young people to raise awareness of harmful addictions and the impact on self and others  
Copeland Community Fund - Funding to support local adults and young people affected by their own or someone else's substance use.  
Cumbria Community Foundation 'The Cumberland Building Society Fund' - Towards the salary of a manager  
Cumbria Community Foundation 'Transforming West Cumbria' - Funding from Sellafield Ltd for family support in West Cumbria  
Cumbria Community Foundation 'Bedrock' - Funding from Sellafield Ltd. Bedrock programme for capacity building  
Cumbria Community Foundation 'Hardship Grant' - Funding to increase staffing capacity during winter 22/23 to support the reduction in waiting lists, following a rise in client referrals following pandemic.  
Cumbria Community Foundation - Funding to support Furness based young people by delivering educational material  
Cumbria County Council - Funding for the support of services across Cumbria  
Cumbria County Council 'Community Grant - Allerdale' - Funding to support the training and assessment of 20 disadvantaged young people to gain level 2 qualifications as Health Champions  
Cumbria Youth Alliance - Funding towards the creation of addiction focused teaching resources and funding to deliver youth work qualifications  
Dept DCMS 'Know Your Neighbourhood Fund' - Funding to encourage local people in Furness to volunteer to reduce isolation  
Francis C Scott Trust - Funding towards the salary of a manager  
Frieda Scott Charitable Trust - Funding for the support of services across Westmorland  
Garfield Weston Foundation - Funding for Pilotlight programme, to develop management and financial procedures  
Hadfield Trust - Funding towards the core costs of the charity to help us develop sustainable services  
Lloyds Bank Foundation - Funding towards core costs enabling the charity to operate countywide

**Cumbria Addictions Advice and Solutions**

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**Notes to the Financial Statements for the Year Ended 31 March 2023**

Primary Health Care Properties - Funding to work in partnership with local social prescribers to maintain peer support groups within South Lakeland

Sir John Fisher Foundation - Funding for the support of services across Furness

Walney Extension Community Fund - Volunteer training to deliver substance use support to coastal communities and mental health

## Cumbria Addictions Advice and Solutions

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### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 15 Analysis of net assets between funds

|                       | Unrestricted   |                 | 2023             |
|-----------------------|----------------|-----------------|------------------|
|                       | General<br>£   | Restricted<br>£ | Total funds<br>£ |
| Tangible fixed assets | 4,192          | -               | 4,192            |
| Current assets        | 308,906        | 129,338         | 438,244          |
| Current liabilities   | (55,987)       | -               | (55,987)         |
| Creditors over 1 year | (33,038)       | -               | (33,038)         |
| Total net assets      | <u>224,073</u> | <u>129,338</u>  | <u>353,411</u>   |

|                       | Unrestricted   |                 | 2022             |
|-----------------------|----------------|-----------------|------------------|
|                       | General<br>£   | Restricted<br>£ | Total funds<br>£ |
| Tangible fixed assets | 85,290         | -               | 85,290           |
| Current assets        | 244,670        | 106,956         | 351,626          |
| Current liabilities   | (61,073)       | -               | (61,073)         |
| Creditors over 1 year | (45,074)       | -               | (45,074)         |
| Total net assets      | <u>223,813</u> | <u>106,956</u>  | <u>330,769</u>   |

#### 16 Fees payable to independent examiner

During the period, the fees payable (excluding VAT) to the charity's independent examiner Community Accounting Plus are analysed as follows:

|                         | 2023<br>£    | 2022<br>£    |
|-------------------------|--------------|--------------|
| Independent examination | 1,600        | 1,500        |
|                         | <u>1,600</u> | <u>1,500</u> |

#### 17 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

#### 18 Related party transactions

There were no related party transactions in the year.