

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 2024

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

Cumbria Addictions Advice and Solutions

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Contents

Reference and Administrative Details	1
Trustees' Report	2 to 9
Independent Examiner's Report	10
Statement of Financial Activities	11 to 12
Balance Sheet	13
Statement of Cash Flows	14
Notes to the Financial Statements	15 to 29

Cumbria Addictions Advice and Solutions

known as CADAS

Reference and Administrative Details

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

Cumbria Addictions Advice and Solutions

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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 2024.

Trustees and officers

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

Trustees:	Susan Berriman
	Ian Burns
	Colin McGuinness
	Phillippa Williamson
	Colin Robertshaw
	Christine Ryan
	Rik Kershaw
	Darren Horne (resigned 5 February 2024)

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

Cumbria Addictions Advice and Solutions

known as CADAS

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

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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.

2. Summary of main achievements during the period

Between April 2023 and March 2024, 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.
A significant achievement for this service this year has been the support we have delivered in partnership with The Well Communities in Carlisle for people experiencing co-occurring mental health and substance use. This can be a cohort of extremely vulnerable people who fall through the cracks as they sometimes struggle to maintain consistent engagement with support. Our wrap around care has made significant difference to their ability to step into and stay in recovery.
- **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 maintaining 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 thousands of children reached via vaping harms awareness workshops in youth clubs and schools alongside other educational topics such as energy drinks, alcohol, cannabis and gaming.
- **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 the development of new courses and material relating to specific seminars on alcohol and gambling related harms.
- **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.
There have been several significant achievements for this service this year including securing funding to deliver awareness raising roadshows in partnership with testing and HR professionals, we have seen an increase in employers purchasing policy health checks as they become more aware of the need to have robust procedures in place and have grown awareness in a number of sectors including hospitality.
- **CADAS: Health Promotion** (this is our prevention service aimed at the general population) and involves us actively engaging the community with health messages at local events as well as the promotion of digital campaigns online.
A significant achievement for this service this year has been in the increase visibility at local festivals and community events where we have reached hundreds of adults with our brief interventions relating to their habits surrounding smoking and vaping, alcohol use and gambling.

Cumbria Addictions Advice and Solutions

known as CADAS

Trustees' Report

- Another has been the delivery of our #Healthy #Habit #Hacking workshops to people experiencing poor mental health – as these people are more statistically likely to have poorer habits surrounding smoking, sugar consumption, money management, alcohol use and sleeping.
- **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).
- A significant achievement for this service this year has been maintaining our goal to stay open until 7pm on a Wednesday improving access for people who cannot easily call during the day.

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. Between April 2023 and March 2024 we have worked on the following:

West Cumbria Family Support – We received extension funding for our 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. Our goal is to continue to raise the importance of this work and grow our footprint.

Gambling Harms Co-ordination – We received funding from the Cumberland Building Society via Cumbria Community Foundation and The Beacon Counselling Trust to employ a part time Gambling Harms Co-ordinator to help raise awareness in county and grow the numbers of people experiencing gambling related harms who have accessed support.

3. Financial Review

The accounts for the year ended 31st March 2024 show the charity to be in a strong position financially. Turnover and activity continue to increase year on year. Reserves have been maintained and liquidity is good.

Both income and expenditure have increased significantly. Income is up 27% at £710,000 and expenditure is up 14% at £611,000 reflecting increase charitable activity and we currently expect this growth to continue in the current year.

Unrestricted funds have improved to £240,000 and restricted to £212,000 and this gives a good level of funding for charitable activities going into the current year.

With increases in activity and high inflation, staff costs have increased 22% to £467,000 and this is budgeted to increase again in the current year. We are pleased that we have been able to grant cost of living rises which have kept up with inflation.

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 six 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.

Cumbria Addictions Advice and Solutions

known as CADAS

Trustees' Report

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.

- 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

2023-2024 is the middle year of our three year, strategic planning cycle from 2022-2025. We are delighted to report that we have made significant achievements across all four of our objectives. For example we have:

- Delivered relevant, high quality educational material to thousands of young people on a range of addiction based educational topics;
- Delivered visible in person and online health prevention messages with significant amounts of engagement that has led to the exploration of partnership work with people in the hospitality, food and drink sectors relating to the health and safety benefits of alcohol free drinks;
- Grown our peer support group network to cover more geographical places as well as online;
- Established commercially viable services that have been successfully sold to local businesses, resulting in more employees tackling addiction with the support of their employer whilst keeping their jobs.

Cumbria Addictions Advice and Solutions

known as CADAS

Trustees' Report

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.
- 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.

Cumbria Addictions Advice and Solutions

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Trustees' Report

- 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.
- 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.

Cumbria Addictions Advice and Solutions

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Trustees' Report

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.

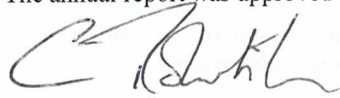
Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources 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.

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 18/11/24 and signed on its behalf by:



.....
Colin Robertshaw
Trustee

Cumbria Addictions Advice and Solutions

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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 2024.

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: 26/11/24

Cumbria Addictions Advice and Solutions

known as CADAS

Statement of Financial Activities for the Year Ended 31 March 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Income and Endowments from:					
Donations and legacies		35,234	-	35,234	-
Charitable activities	2	50,592	610,360	660,952	553,447
Other trading activities	3	-	-	-	2,659
Investment income	4	14,156	-	14,156	2,239
Total income		<u>99,982</u>	<u>610,360</u>	<u>710,342</u>	<u>558,345</u>
Expenditure on:					
Charitable activities	5	<u>(83,875)</u>	<u>(527,574)</u>	<u>(611,449)</u>	<u>(535,703)</u>
Total expenditure		<u>(83,875)</u>	<u>(527,574)</u>	<u>(611,449)</u>	<u>(535,703)</u>
Net income		<u>16,107</u>	<u>82,786</u>	<u>98,893</u>	<u>22,642</u>
Net movement in funds		16,107	82,786	98,893	22,642
Reconciliation of funds					
Total funds brought forward		<u>224,073</u>	<u>129,338</u>	<u>353,411</u>	<u>330,769</u>
Total funds carried forward	14	<u>240,180</u>	<u>212,124</u>	<u>452,304</u>	<u>353,411</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 15 to 29 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 2024
(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 funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Charitable activities	2	21,847	531,600	553,447
Other trading activities	3	2,659	-	2,659
Investment income	4	2,239	-	2,239
Total income		<u>26,745</u>	<u>531,600</u>	<u>558,345</u>
Expenditure on:				
Charitable activities	5	<u>(184,448)</u>	<u>(351,255)</u>	<u>(535,703)</u>
Total expenditure		<u>(184,448)</u>	<u>(351,255)</u>	<u>(535,703)</u>
Net (expenditure)/income		(157,703)	180,345	22,642
Transfers between funds		<u>157,963</u>	<u>(157,963)</u>	<u>-</u>
Net movement in funds		260	22,382	22,642
Reconciliation of funds				
Total funds brought forward		<u>223,813</u>	<u>106,956</u>	<u>330,769</u>
Total funds carried forward	14	<u><u>224,073</u></u>	<u><u>129,338</u></u>	<u><u>353,411</u></u>

The notes on pages 15 to 29 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 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	8	5,482	4,192
Current assets			
Debtors	9	27,398	12,199
Cash at bank and in hand	10	<u>501,582</u>	<u>426,045</u>
		528,980	438,244
Creditors: Amounts falling due within one year	11	<u>(65,290)</u>	<u>(55,987)</u>
Net current assets		<u>463,690</u>	<u>382,257</u>
Total assets less current liabilities		469,172	386,449
Creditors: Amounts falling due after more than one year	12	<u>(16,868)</u>	<u>(33,038)</u>
Net assets		<u><u>452,304</u></u>	<u><u>353,411</u></u>
Funds of the charity:			
Restricted income funds			
Restricted funds	14	212,124	129,338
Unrestricted income funds			
Unrestricted funds		<u>240,180</u>	<u>224,073</u>
Total funds	14	<u><u>452,304</u></u>	<u><u>353,411</u></u>

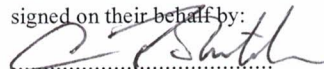
For the financial year ending 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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 financial statements on pages 11 to 29 were approved by the trustees, and authorised for issue on 18/11/24 and signed on their behalf by:



Colin Robertshaw
Trustee

The notes on pages 15 to 29 form an integral part of these financial statements.

Cumbria Addictions Advice and Solutions

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Statement of Cash Flows for the Year Ended 31 March 2024

	Note	2024 £	2023 £
Cash flows from operating activities			
Net cash income		98,893	22,642
Adjustments to cash flows from non-cash items			
Depreciation		3,640	2,110
Investment income	4	<u>(14,156)</u>	<u>(2,239)</u>
		88,377	22,513
Working capital adjustments			
Increase in debtors	9	(15,199)	(669)
Increase/(decrease) in creditors	11	<u>9,303</u>	<u>(5,086)</u>
Net cash flows from operating activities		<u>82,481</u>	<u>16,758</u>
Cash flows from investing activities			
Interest receivable and similar income	4	14,156	2,239
Purchase of tangible fixed assets	8	(4,930)	(1,012)
Sale of tangible fixed assets		<u>-</u>	<u>80,000</u>
Net cash flows from investing activities		9,226	81,227
Cash flows from financing activities			
Repayment of loans and borrowings	11	<u>(16,170)</u>	<u>(12,036)</u>
Net increase in cash and cash equivalents		75,537	85,949
Cash and cash equivalents at 1 April		<u>426,045</u>	<u>340,096</u>
Cash and cash equivalents at 31 March		<u><u>501,582</u></u>	<u><u>426,045</u></u>
Reconciliation of net cash flow to movement in net funds			
Increase in cash		75,537	85,949
Net funds at 1 April 2023		<u>426,045</u>	<u>340,096</u>
Net funds at 31 March 2024		<u><u>501,582</u></u>	<u><u>426,045</u></u>

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

The notes on pages 15 to 29 form an integral part of these financial statements.

Cumbria Addictions Advice and Solutions

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Notes to the Financial Statements for the Year Ended 31 March 2024

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

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Investment income

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

Cumbria Addictions Advice and Solutions

known as CADAS

Notes to the Financial Statements for the Year Ended 31 March 2024

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.

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:

Asset class	Depreciation method and rate
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.

Cumbria Addictions Advice and Solutions

known as CADAS

Notes to the Financial Statements for the Year Ended 31 March 2024

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.

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 2024

2 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Grants & donations	-	610,360	610,360	553,447
Sundry income	3,233	-	3,233	-
Fees	47,359	-	47,359	-
	<u>50,592</u>	<u>610,360</u>	<u>660,952</u>	<u>553,447</u>

3 Income from other trading activities

	Total funds £	Total 2023 £
Fundraising	-	2,659
	<u>-</u>	<u>2,659</u>

4 Investment income

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Interest receivable and similar income; Interest receivable on bank deposits	14,156	14,156	2,239
	<u>14,156</u>	<u>14,156</u>	<u>2,239</u>

5 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Administration	15,689	40,455	56,144	-
Governance	-	5,772	5,772	-
Depreciation	-	3,640	3,640	-
Premises costs	58	30,266	30,324	-
Staff costs	68,128	447,441	515,569	-
Drug & Alcohol support	-	-	-	535,703
	<u>83,875</u>	<u>527,574</u>	<u>611,449</u>	<u>535,703</u>

Cumbria Addictions Advice and Solutions

known as CADAS

Notes to the Financial Statements for the Year Ended 31 March 2024

6 Net incoming/outgoing resources

Net incoming resources for the year include:

	2024 £	2023 £
Depreciation of fixed assets	<u>3,640</u>	<u>2,110</u>

7 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year included:		
Wages and salaries	415,430	340,612
Social security costs	28,779	23,483
Pension costs	<u>22,974</u>	<u>19,097</u>
	<u>467,183</u>	<u>383,192</u>

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

	2024 No	2023 No
Average number of employees	<u>21</u>	<u>19</u>

19 (2023 - 19) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £22,974 (2023 - £19,097).

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 £52,510 (2023 - £51,729).

Cumbria Addictions Advice and Solutions

known as CADAS

Notes to the Financial Statements for the Year Ended 31 March 2024

8 Tangible fixed assets

	Furniture and equipment £	Computer equipment £	Total £
Cost			
At 1 April 2023	147,882	125,783	273,665
Additions	-	4,930	4,930
At 31 March 2024	<u>147,882</u>	<u>130,713</u>	<u>278,595</u>
Depreciation			
At 1 April 2023	145,556	123,917	269,473
Charge for the year	465	3,175	3,640
At 31 March 2024	<u>146,021</u>	<u>127,092</u>	<u>273,113</u>
Net book value			
At 31 March 2024	<u>1,861</u>	<u>3,621</u>	<u>5,482</u>
At 31 March 2023	<u>2,326</u>	<u>1,866</u>	<u>4,192</u>

9 Debtors

	2024 £	2023 £
Trade debtors	<u>27,398</u>	<u>12,199</u>

10 Cash and cash equivalents

	2024 £	2023 £
Cash on hand	303	149
Cash at bank	<u>501,279</u>	<u>425,896</u>
	<u>501,582</u>	<u>426,045</u>

Cumbria Addictions Advice and Solutions

known as CADAS

Notes to the Financial Statements for the Year Ended 31 March 2024

11 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	9,839	4,414
Other loans	12,035	12,035
Other taxation and social security	7,880	6,458
Other creditors	4,876	4,044
Accruals	30,660	29,036
	<u>65,290</u>	<u>55,987</u>

12 Creditors: amounts falling due after one year

	2024 £	2023 £
Other loans	<u>16,868</u>	<u>33,038</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 2024

14 Funds

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
Unrestricted funds					
<i>General</i>					
Free reserves	69,073	-	-	-	69,073
Core unrestricted	-	20,526	(20,526)	-	-
	<u>69,073</u>	<u>20,526</u>	<u>(20,526)</u>	<u>-</u>	<u>69,073</u>
<i>Designated</i>					
CADAS@work	-	79,456	(63,349)	-	16,107
Property reserve	80,000	-	-	-	80,000
Contingency reserve	75,000	-	-	-	75,000
	<u>155,000</u>	<u>79,456</u>	<u>(63,349)</u>	<u>-</u>	<u>171,107</u>
Total unrestricted funds	<u>224,073</u>	<u>99,982</u>	<u>(83,875)</u>	<u>-</u>	<u>240,180</u>
Restricted funds					
Core (restricted)	-	298,697	(264,463)	95,697	129,931
Adult services	-	142,266	(115,823)	14,345	40,788
Parent & Carer	-	86,745	(62,089)	7,800	32,456
Population Health	7,585	25,461	(35,467)	1,000	(1,421)
Young People	-	57,191	(49,732)	2,911	10,370

Cumbria Addictions Advice and Solutions

known as CADAS

Notes to the Financial Statements for the Year Ended 31 March 2024

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
Lloyds Bank Foundation	18,501	-	-	(18,501)	-
Hardship Grant	1,222	-	-	(1,222)	-
Social Prescribing	9,800	-	-	(9,800)	-
BBO South	3,903	-	-	(3,903)	-
FCST -North and West Manager	4,510	-	-	(4,510)	-
Walney Wind Farm	1,000	-	-	(1,000)	-
CYA - Low level mental health	1,411	-	-	(1,411)	-
Frieda Scott Charitable Trust	15,015	-	-	(15,015)	-
CCF Transforming West Cumbria (Sellafield)	6,800	-	-	(6,800)	-
CCC OHID	10,155	-	-	(10,155)	-
Children In Need	500	-	-	(500)	-
CCF Bedrock	15,125	-	-	(15,125)	-
Coalfields	1,441	-	-	(1,441)	-
Garfield Weston	6,384	-	-	(6,384)	-
Workplace	25,986	-	-	(25,986)	-
Total restricted funds	<u>129,338</u>	<u>610,360</u>	<u>(527,574)</u>	<u>-</u>	<u>212,124</u>
Total funds	<u>353,411</u>	<u>710,342</u>	<u>(611,449)</u>	<u>-</u>	<u>452,304</u>

Cumbria Addictions Advice and Solutions

known as CADAS

Notes to the Financial Statements for the Year Ended 31 March 2024

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Unrestricted funds					
<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	-
	163,813	26,745	(184,448)	62,963	69,073
<i>Designated</i>					
Property reserve	-	-	-	80,000	80,000
Contingency reserve	-	-	-	75,000	75,000
Revaluation reserve	60,000	-	-	(60,000)	-
	60,000	-	-	95,000	155,000
Total unrestricted funds	223,813	26,745	(184,448)	157,963	224,073
Restricted					
Population Health	-	11,585	-	(4,000)	7,585
Lloyds Bank Foundation	15,173	35,582	(35)	(32,219)	18,501
COMF Together	-	1,200	-	(1,200)	-
COMF NADT	-	2,000	-	(2,000)	-
Furness Addictions	-	9,726	-	(9,726)	-
Training income	-	213	-	(213)	-
Hardship Grant	-	4,888	-	(3,666)	1,222
Social Prescribing	-	9,800	-	-	9,800

Cumbria Addictions Advice and Solutions

known as CADAS

Notes to the Financial Statements for the Year Ended 31 March 2024

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
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
BNI Kendal	-	580	-	(580)	-
Children In Need	9,926	500	-	(9,926)	500
PCC	5,265	-	-	(5,265)	-

Cumbria Addictions Advice and Solutions

known as CADAS

Notes to the Financial Statements for the Year Ended 31 March 2024

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
CCF Bedrock	-	60,500	-	(45,375)	15,125
CCC IPED	-	(134)	(115)	249	-
COMF Drop Zone	(2,490)	2,490	-	-	-
Coalfields	4,893	1,941	-	(5,393)	1,441
North	(15)	-	(175,351)	175,366	-
Clothworkers	-	9,500	(8,191)	(1,309)	-
Garfield Weston	-	6,500	(116)	-	6,384
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)	-
Total restricted funds	<u>106,956</u>	<u>531,600</u>	<u>(351,255)</u>	<u>(157,963)</u>	<u>129,338</u>
Total funds	<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 2024

The transfers within the restricted funds are required to reflect the new approach to fund accounting. Funds now reflect the activity for which funding is received rather than the name of the funder.

2024 Funder list

Lloyds Bank Foundation- Funding towards core costs enabling the charity to operate county wide.

The Population Health Investment Fund- Funding for health promotion in the community for Alcohol & Gambling.

Francis C Scott Social Investment/Reach Fund- Funding to develop Lo & No Entrepreneurial Business piece.

Beacon Counselling Trust- Funding for gambling harm awareness raising and employer training.

Cumbria Local Enterprise Partnership- Funding to develop new markets, hospitality and private healthcare supplies for CADAS@work.

Lancaster & South Cumbria Independent Care Board Mental Health Transformational Fund- Funding to run educational health for people with severe mental health and professional training courses.

CCF Furness Addictions- Funding to support Young People in Furness with Addictions Education.

SMI Together We- Funding to provide education and health workshops for people with severe mental health.

South Copeland GDF Community Partnership- Funding to offer holistic harm prevention and harm reduction support across a range of addictions in Millom and Haverigg.

Lancashire & South Cumbria Integrated Care Board- Funding for Digital Inclusion Health Education.

Cumbria Community Foundation Hardship Grant- Funding for families to help with the cost of living.

NHS England via Integrated Care System Northeast & North Cumbria- Providing intensive addictions support for clients who also have severe mental health problems.

Primary Health Properties (PHP) Social Prescribing Fund- Funding towards peer support groups in parts of Westmorland and Furness.

Allerdale GDF Community Partnership- Funding to offer holistic harm prevention and harm reduction support across a range of addictions in coastal Allerdale.

Cumberland Building Society- Funding for gambling harms education in Cumbria.

Cumbria County Council- Funding for Vaping & Smoking Education for Children in Schools & other educational settings.

Cumbria County Council- Funding for food and white goods for families.

Cumbria Community Foundation NHS Northeast & North Cumbria- Funding for co-occurring mental health and substance use support.

Copeland Community Fund- Funding to offer holistic harm prevention and harm reduction support across a range of addictions throughout Copeland.

Cumbria Addictions Advice and Solutions

known as CADAS

Notes to the Financial Statements for the Year Ended 31 March 2024

The Hadfield Trust- Funding to contribute to volunteer training costs.

Cumbria Youth Alliance Youth Work Qualification- Funding for delivery of youth work qualifications.

Building Better Opportunities Programme- Funding to support people furthest from the job market 'Getting Cumbria to work: Barrow & South Lakeland project.

Francis C Scott Charitable Trust- Funding towards South Manager salary.

Walney Wind Farm- Funding to provide training for Volunteers within the Walney Wind Farm area.

Cumbria Youth Alliance Low Level Mental Health- Funding to develop curriculum for resources and train youth workers in addiction.

The Stephenson Trust- Funding towards the work delivered in Kendal.

Frieda Scott Charitable Trust- Funding for a broader Adult Recovery Service, Peer Support One to One and group work covering Westmorland.

Sir John Fisher- Funding to work holistically in Barrow in Furness.

Cumbria Community Foundation Transforming West Cumbria- Funding for whole family interventions in West Cumbria.

Westmorland & Furness Council Office for Health Improvement and Disparities including Supplemental Substance Misuse Treatment & Recovery Grant- Funding for one to one and peer support group work for people using substances.

Henry Smith Charity- Funding for Adult One to One & Group Service.

Children In Need- Funding for Young Peoples Education.

Cumbria Office of Police & Crime Commissioner- Funding for staff training on smoking cessation to disseminate into support young people.

Cumbria Community Foundation Bedrock- Funding by Sellafield Ltd, Transforming West Cumbria, to Develop CHANGE With CADAS, Core & CRM.

Coalfields Regeneration Trust- Grant Funding for Continued Support to individuals struggling with addiction and those dealing with someone else's addiction.

Sellafield Ltd- Funding for Sport for Family Wellbeing.

CADAS@ Work- A CADAS initiative to support businesses who have staff needing support with mental health and addiction, to assist with job retention.

Cumbria Addictions Advice and Solutions

known as CADAS

Notes to the Financial Statements for the Year Ended 31 March 2024

15 Analysis of net assets between funds

	Unrestricted		2024
	General £	Restricted £	Total funds £
Tangible fixed assets	5,482	-	5,482
Current assets	316,856	212,124	528,980
Current liabilities	(65,290)	-	(65,290)
Creditors over 1 year	(16,868)	-	(16,868)
Total net assets	<u>240,180</u>	<u>212,124</u>	<u>452,304</u>

	Unrestricted		2023
	General £	Restricted £	Total funds £
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>

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:

	2024 £	2023 £
Independent examination	1,770	1,600
	<u>1,770</u>	<u>1,600</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.

