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Charity registration number: 326732  
Scottish charity registration number: SCO39981

# Re-Solv - The Society for the Prevention of Solvent and Volatile Substance Abuse

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 28 February 2021

Daryl Denson ACMA  
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# **Re-Solv - The Society for the Prevention of Solvent and Volatile Substance Abuse**

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## Re-Solv - The Society for the Prevention of Solvent and Volatile Substance Abuse

### Trustees

Chairman	Michael Spellman	- Lecturer, Institute of Policing, Staffordshire University
Vice-Chairman	Patrick Heskins	- CEO, British Aerosol Manufacturers' Association
Director and Company Secretary	Stephen Ream	
Finance	Ray Morris	
Trustees	John Boswell Brandon Cook (resigned January 2020) Alice Duffill  Simon Hollidge Tony Mills Lorraine Morrice (resigned July 2020) Chris Royle Gill Venables Emily Weston (resigned July 2020)	- Public Health Specialist, Scotland - Trading Standards Manager, Staffordshire County Council - Senior Brand Manager for Sure, Unilever - Category Technical Manager, ASDA - Former Vice President R & D, Unilever - Parent from Scotland  - Parent from London - Teacher consultant, ENTRUST - Senior Brand Manager for Sure and Dove, Unilever

An Advisory Panel whose members have lived experience also reports back quarterly and feeds into Trustee Meetings to shape, advise on and improve our work.

## Re-Solv - The Society for the Prevention of Solvent and Volatile Substance Abuse

### Reference and Administrative Details

<b>Principal Office</b>	30A High Street Stone Staffordshire ST15 8AW  The charity is incorporated in England.
<b>Company Registration Number</b>	01859082
<b>Charity Registration Number</b>	326732
<b>Scottish Charity Registration Number</b>	SCO339981
<b>Bankers</b>	Charities Aid Foundation (CAF) Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ
<b>Independent Examiner</b>	Daryl Denson ACMA VAST The Dudson Centre Hope Street Hanley Stoke-on-Trent ST1 5DD

# Re-Solv - The Society for the Prevention of Solvent and Volatile Substance Abuse

## Chairman's Report for the Year Ended 28 February 2021

### Summary of the Year

2020 was almost wholly defined by the COVID-19 pandemic and lockdown. Re-Solv was able to adapt service delivery quickly, and within weeks we were delivering our support and training work remotely.

I am very pleased to report that Re-Solv was largely able to deliver our outcomes for our projects. Our ability to support people face to face was reduced, although we were pleased that we could maintain levels of support with people who could participate remotely. People who are struggling with gas and solvent use often have multiple life challenges, and it was very important for us to stay in touch and offer support.

Our financial performance in the year was satisfactory under the circumstances. We spent some of our reserves to ensure that core delivery was maintained at the required level. We finished the year with a deficit of £3.7k, ensuring stable support delivery but keeping our reserves within our target limit and enabling Re-Solv to move forward in a healthy financial position.

Core funding continues to be a challenge for an issue that is difficult to fund. The trustees review our position quarterly and we are constantly looking for additional ways to fund our service. We are very grateful to the funders who provide vital support for our work.

Feedback on our services has been excellent. Our training programmes have been highly rated, with some saying that our online delivery has been the best they have participated in and Re-Solv is lucky to have excellent direct delivery staff. Our support offering has also been crucial during these very difficult times and many clients felt abandoned during the lockdowns by other services, commenting that Re-Solv was one of the few services that remained fully engaged.

We are very excited to have instigated a formal Advisory Panel this year whose members all have lived experience. The panel has already proved highly beneficial, with useful insights around terminology and stigma. The Panel also provided great feedback on service delivery during the pandemic, and things that we could consider to improve our ability to support people. We will continue to work closely with the Panel to implement their suggestions.

There continues to be concern around the use of nitrous oxide in the UK. Media reports and feedback from communities appeared to highlight growing usage over the lockdown period, although we are waiting for official data to be published to see if the statistics will support that assumption. We are continuing to respond to the issue and work with partners to provide help and resources.

Re-Solv launched a new 3-year business plan in the period covering 2021-2023. We are confident that the plan will support our development and delivery over the course of the period.

# Re-Solv - The Society for the Prevention of Solvent and Volatile Substance Abuse

## Chairman's Report for the Year Ended 28 February 2021

Lorraine Morrice and Brandon Cook stepped down as trustees after serving their terms. Both had served multiple trustee terms over many years and contributed greatly to Re-Solv's work. I would like to thank them for all their contributions and wish them well in their next endeavours. Our trustee representing Unilever, Emily Dean, moved role and stepped down from her trustee position, but we were pleased to welcome Alice Duffill to the Board taking over the role for Unilever.

I'd like to say a big 'thank you' to Re-Solv's brilliant staff team and to my fellow trustees for all their hard work and enthusiasm over the course of the year. The staff in particular maintained a great attitude under very difficult circumstances, and I was very impressed with their problem-solving approach to the pandemic. We are confident that Re-Solv will continue to be able to support people in need in 2021/22.

Mick Spellman, Chairman 2021



# Re-Solv



## Re-Solv - The Society for the Prevention of Solvent and Volatile Substance Abuse

### Trustee's Report (incorporating the Directors' Report)

The members, directors for the purposes of company law, presents the annual report together with the financial statements of the charitable company for the year ended 28 February 2021.

#### A note about language and social stigma

The formal term 'volatile substance abuse' ('VSA') and the more colloquial 'solvent abuse' have been used in the UK for many years to describe the problems associated with the inhalation of household products for the purpose of intoxication. However, Re-Solv recognises that the term 'abuse' when associated with people's use of drugs and/or alcohol is increasingly seen as unacceptable and potentially stigmatising. As a result, Re-Solv is carrying out a formal review of our terminology with all stakeholders including, critically, those with lived experience.

#### COVID-19

*"You can't go and see family and friends, if you do you might get a fine. You're told to lock yourself away, it doesn't matter if you're suffering because people are dying. But people are dying of suicide too, away from the world and away from the support they need. Everything in terms of services has been quite limited. About Re-Solv, I've got no qualms. Nic's always been very much supportive – she phoned me during Covid, even knowing I've been away from aerosols for a long time now, but she knew I had a new job so she rang me. But MH [mental health] services have failed the majority of people."*

**Re-Solv Advisory Panel member**

The Covid-19 pandemic and lockdowns have been a huge challenge to all services. Re-Solv was quick to adapt and we are proud to report that we were able to continue our programmes of support, prevention and training throughout.

We were clear that our level of support had to be as near 'normal' as possible, especially while other services were in retreat. We continued to support people throughout lockdown – albeit often remotely (phone/Zoom) – and this proved to be critical as the support they usually receive through locally commissioned services was often reduced. **"Given the limitations of Covid-19 it is hard not to view [client's name] as having done very well, thanks I'm sure to your knowledge more than anything else."** (Worcestershire keyworker.)

About Re-Solv & the problem of solvent and gas use

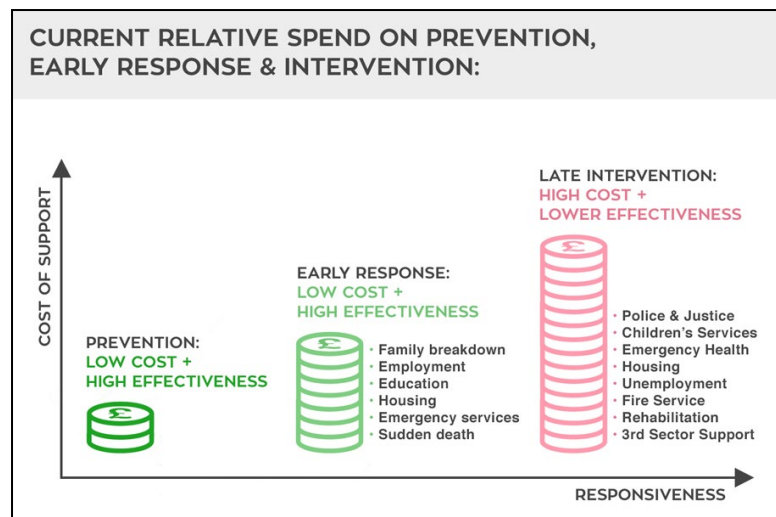
Re-Solv works to prevent solvent and gas use across the UK and to support all those whose lives are affected by it.



The deliberate inhalation of solvents and gases

found in everyday household products to produce psychoactive effects has been a problem in the UK for many years. Previously thought to be an issue affecting only young people, the problem is now evident across all ages. The main products that are used include butane gas from cigarette lighter refills, aerosols (deodorants, hairsprays etc.), nitrous oxide, petrol and other solvents.

Solvent and gas use (also known as 'solvent abuse' or 'volatile substance abuse') costs UK society over £282 million a year, at a conservative estimate (*The Social Impact of Solvent Abuse*, Bates Wells Braithwaite, 2017). A 20% reduction in the number of people using these substances could lead to savings of £69 million each year.



Re-Solv delivers prevention and intervention projects to reduce the impact of the intentional inhalation of solvents and gases. We support individuals who are struggling with the issue and trying to make changes in their lives; we deliver training to professionals who are often not as confident in dealing with this form of substance use; we

deliver age-appropriate, evidence-based, prevention sessions in schools across all ages, and we produce and disseminate general guidance that is available to all who are looking for information about the issue.

Figures from the Office for National Statistics (ONS) indicate that gas and solvent use continues to be implicated in around 60 deaths per year in the United Kingdom. (Please see additional information later in this report.) Additionally, the 2019 ***Smoking, drinking, and drug use among young people in England*** report, published by NHS Digital, indicates that

Trustee's Report (incorporating the Directors' Report)

solvent use (glues, gas, aerosols or solvents) remain the most commonly used substances by 11-13 year olds in England.

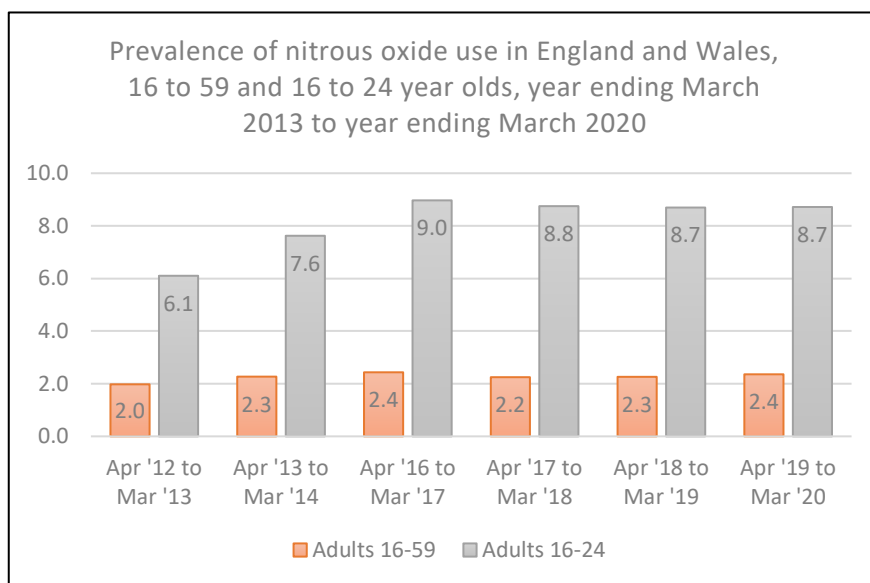
**The risk of sudden death from gas and solvent use means prevention and early intervention are key at a young age.**

**Nitrous Oxide**

Nitrous oxide is a gas with a variety of legitimate uses (medical pain relief, catering propellant), but in recent years has been increasingly used as an intoxicant. Statistics from the Home Office show that 8.7% of young people aged 16-24 have used nitrous oxide in the previous year.

Use of nitrous oxide has continued to cause concern over the last year. Press reports during the first UK lockdown (April/May 2020) indicated a large increase in the visibility of the issue in cities and towns across the UK. We do not yet know if usage increased in the period as official data is yet to be published. Usage rates up to March 2020 were stable (see table below).

Academic work continues to highlight health concerns around excessive use of nitrous oxide. We are working to deliver evidence based information on the risks and harms associated with nitrous oxide, and we also work with partners to formulate best-practice responses to the issue.



Nitrous oxide does not have the same risk profile associated with other gases and solvents. However, inhaling nitrous oxide is not without risk – there have been a number of deaths and accidents associated with the substance and those numbers appear to be increasing. Heavy usage can also induce peripheral neuropathy. It also appears to be a substance that many young people who would not try other drugs are more comfortable experimenting with, often alongside alcohol.

# Re-Solv - The Society for the Prevention of Solvent and Volatile Substance Abuse

## Trustee's Report (incorporating the Directors' Report)

### Vision and Values

Re-Solv is an independent charity, founded in 1984. Our vision is to reduce the harms caused by solvent and gas use and the misuse of other legal substances across the UK by:

- keeping this ever-present and changing form of substance use in the forefront of policy and public awareness;
- continuing to drive prevention through education and training;
- supporting the individuals, families and communities affected by it.

Our work is underpinned by the following values:

- **Educating and empowering** people to make informed choices
- Demonstrating **evidence-based knowledge** and working practices
- Providing **practical, real-world solutions**
- Offering **open, caring and non-judgemental** help and advice
- Providing **maximum effect** for **minimum cost**

Re-Solv is the only national UK agency that works specifically on the issue of solvent and gas use. It is vital that our work continues. Solvent and gas use is under-reported, misunderstood and a huge problem for those whose lives are affected by it. Often unable to get the support they deserve, or unwilling to share their problem with a substance use professional who lacks the knowledge to tackle the addiction, people struggling with these substances can go for years without accessing the help they need.

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Trustee's Report (incorporating the Directors' Report)

Re-Solv offers the non-judgemental help and support that people who use solvents and gases need to make the first step toward recovery, and the knowledge for professionals to help them understand and empathise with the issue and to be able to support clients.

Case study, July 2020 – Delivering support during COVID-19

Throughout lockdown, the team has continued to provide support to current service users over the telephone. However, this has not always been possible, as not all service users own a phone. For others, a variety of barriers, such as hearing issues and learning difficulties have prevented phone contact from being a possibility. In these circumstances, Re-Solv has continued to provide face-to-face support in conjunction with the official guidelines, maintaining 2 metres' distance, wearing gloves and facemasks and washing hands with sanitiser. Many of the users whom Nicola supports are underweight, have poorer lung function and lower immune systems and so these precautionary measures were implemented to protect the users as much as Nicola herself. Meetings have taken place outside where possible.

During this unique and challenging period, the team has been providing predominantly emotional support to users who have struggled with the lockdown and even more so now with the easing of restrictions. For example, Nicola has been meeting weekly with a 21-year-old male, living in a flat on his own with no television, radio or computer, who has become so isolated during lockdown that he now has extreme levels of social anxiety when leaving the house and cannot cope with external noise such as traffic or dogs barking. We have been spending time walking around the local area trying to desensitise him to sounds that he has not heard for so long. Another service user who has COPD has stayed in his flat since the beginning of March and has only visited his local corner shop once a fortnight to buy food. However, with the increased price for items he has had to significantly reduce how much food he can purchase and this has had an impact on his physical and mental well-being. When we discussed the need to shop at his local supermarket where the prices are cheaper, he was petrified at the idea of entering a large supermarket with restrictions that he does not understand and unsure about how to keep himself safe. Nicola agreed to go with him on his first few visits to the supermarket to talk him through step-by-step how the new systems work so that he feels safe and calm.

The lockdown has had positive effects on some users as it has given them time to reflect on their solvent use and the impact it has on their well-being. One such user asked Nicola to accompany him to his local shops and inform them about his solvent use and to request that they no longer sell him any cans of butane lighter gas. Nicola informed the managers of two local shops about his solvent use and that they are breaking the law by selling cans to known users. Neither manager was aware that butane cans might be inhaled as a drug nor were they aware of the law. An awareness campaign amongst smaller shops may be an area of work that Re-Solv may need to consider.

Trustee's Report (incorporating the Directors' Report)

**Projects & Service Delivery**

**Advocacy work**

Re-Solv is keen to ensure that the issue of gas and solvent use stays on the public agenda. We work with government policy teams, product manufacturers, retailers and other stakeholders to ensure that accurate, evidenced information is available and encourages decision-making that will lessen the impact of solvent and gas use.

Re-Solv is also working to ensure that a public measure of the mortality and prevalence associated with solvent and gas use continues to be recorded in the UK. We have communicated with our partners at the Office for National Statistics and are hopeful that mortality data will be updated in 2021.

Re-Solv is the only national agency specialising in solvent and gas use and the government drugs line (talktofrank.com) refers into us.

The All Party Parliamentary Group (APPG) on New Psychoactive Substances and Volatile Substance Abuse was disbanded following the 2019 election (all APPGs are disbanded and reformed following a general election). The Chair of the APPG, David Hanson, was not re-elected and so we were unable to reform the APPG. We will continue to investigate opportunities to form an APPG around solvent and gas use once the COVID crisis has passed.

**Community for Recovery**

*"I just wanted to email after the webinar this morning to say what a fantastic piece of training this was. It was **absolutely the best use of virtual training I've seen and Nicola was great – informative, friendly, engaging and very interesting.** I will certainly be sharing my learning from the morning with our cohort of newly qualified social workers at Stoke and will broadcast Re-Solv as a service and their message more widely!"*

**Feedback following training for Children's and Family Services**

Re-Solv's core project in England is Community for Recovery, funded by The Henry Smith Charity, The Tudor Trust and The Lloyds Bank Foundation.

Community for Recovery aims to deliver equality of service for people who are struggling with solvent and gas use and looking for help. We provide direct, one-one holistic support to users and their loved ones. We also help to upskill services so that they have the same confidence to support solvent and gas users as they would for anyone with a substance use problem. People who use solvents and gases may suffer from stigma and struggle to access support from local services. We work to ensure that these people are able to get the support they need and deserve.

## Re-Solv - The Society for the Prevention of Solvent and Volatile Substance Abuse

### Trustee's Report (incorporating the Directors' Report)

#### Key activities for Community for Recovery are:

- Crisis response – direct intervention/support when a solvent user's life has reached breaking point;
- One-to-one direct work with solvent users, supporting their recovery journey and putting tools in place for them to make long-lasting positive choices going forward;
- Advocacy – ensuring they benefit from a linked-up, holistic care package by liaising with and advising staff/volunteers in partner organisations (e.g. drug service, mental health, housing, GPs, etc.);
- Support for affected family members/loved ones;
- Stigma reduction work so more people feel able to talk about solvent use, and more able to seek help;
- Building better support networks within wider recovery groups/communities – so solvent users have support from people with lived experience within their local community aiding their ongoing recovery;
- Upskilling and recruiting local recovery champions;
- Training for professionals in drug services and other wrap around services (social services, homeless teams, mental health etc.) so professionals are able to identify the signs of solvent use, assess for it and feel confident in providing appropriate support.

*“Personally I've only heard from you and The Big Issue. Other services such as the doctors and medical professionals from the hospital have disappeared. I feel abandoned.”*

**(Supported butane user)**

*“At the start some services were all over the place and just disappeared from view. Most of the telephone contact has been more limited and it is not really substitute for face-to-face and drop ins. It's different for you [Re-Solv] ... but for some services just getting an appointment, or appointments that have been far more spaced out, has been a problem.”*

**(Butane user in recovery)**

Work in 2020 was disrupted by the COVID-19 pandemic, but we were able to transition to online training, support and delivery within weeks. We have continued to refine and improve our service offer as the year progressed, learning from what worked best. Feedback on our training has been excellent and we are pleased to have delivered training to over 500 professionals working in substance use and other services (housing, social support) where staff need to know about people who use solvents and gases.

Our one to one support service was impacted inevitably by the pandemic and subsequent lockdowns, but we were still able to provide support to almost 300 people in the period through our helpline, online chat service, counselling partnership and direct support. Community for Recovery offers support at all levels – from basic information on our website, to support calls for parents who may be worried about a child, to intensive, holistic, ongoing support and critical intervention with people using significant amounts of gas. Our goal is to offer a practical, positive and helpful response to whoever is seeking our help.

## Re-Solv - The Society for the Prevention of Solvent and Volatile Substance Abuse

### Trustee's Report (incorporating the Directors' Report)

We also work with local community, recovery and peer support groups within local substance misuse services nationally to raise awareness, deliver workshops, and upskill and recruit Recovery Champions. We have now recruited and trained over 732 local Recovery Champions, almost 15% of whom are peer mentors and/or with lived experience of solvent use. We have also linked into the new College of Lived Experience Recovery Organisations (CLERO) movement and Recovery Pathway research and collaboration. As Re-Solv is only a small organisation, local upskilling and capacity building is key to embedding sustainable supportive networks at local level. **Peer Recovery Champion following training:** *"I will now create awareness of solvent abuse in the same way I do [for] 'drugs'."*

Building on learning from earlier work, we have initiated a research project with Birmingham City University to investigate attitudes to solvent and gas use among Asian communities in the West Midlands. We are keen to see if there are ways in which we can improve our service, and access to it, for people in the community who may struggle to seek support. In addition, work continues with substance use service user groups to lessen the stigma attached to solvent and gas use. We want to ensure that people who are working toward reducing or eliminating solvent and gas use are welcomed into peer support groups.

Trustee's Report (incorporating the Directors' Report)

**Case Study – Aerosols**

'C' is in her early 20s and has physical disabilities and mental health issues.

When Nicola first started supporting her at the very end of last year it was because C was worried about her increasing use of aerosols. She had a period of abstinence over Christmas but relapsed again. In January she was struggling to go beyond 48 hours without inhaling. She was very anxious about speaking over the phone and did not want this as a support option and so initially Nicola and subsequently Lisa (when Nicola went on maternity leave) corresponded via email. Zoom has been her preferred option as C is transgender and likes to see who she is talking to and gauge their reactions as she has experienced prejudice in the past. (Zoom would not have been something we would have offered pre-pandemic but has worked well for her.) Lisa built up a relationship over email before starting Zoom calls. C has told us that it is *'just important to know that there is someone there who understands, is on her side and who cares and this has made a big difference.'*

C has struggled at times but she has managed to stop using aerosols altogether during this period. Also, she has now disclosed her solvent use to her boyfriend and he has been very supportive. She told us that at one point she was feeling very low and had even got to the point of buying a deodorant and sitting in the kitchen holding it ready to use. But she stopped herself and thought that she *'didn't want to go back to that place'* and managed to focus on the risks of use and how it would be a backward step after all the progress she had made. She feels now that she will be able to resist future urges. She has clear goals for the future and doesn't want to go *'off track'*.

C has joined our Advisory Panel because, as we have helped her, she would like to give back and help others.

**Re-Solv Stafford Borough**

**Feedback from Training and Awareness sessions**

*"This was one of the most interesting & valuable webinars I have been to in quite a while. Dan has a fantastic style of presenting & was really engaging 😊"*

*"The training was brilliant!! I really enjoyed it and Dan was amazing, he made it interesting and extremely informative"*

Re-Solv is funded to deliver prevention and awareness work in Stafford Borough, including professional training, mental health outreach and community support. We work across the community with a multitude of partners including education, mental health, other charities

## Re-Solv - The Society for the Prevention of Solvent and Volatile Substance Abuse

### Trustee's Report (incorporating the Directors' Report)

and local community groups. Our work is funded by Stafford Borough Council and we work directly with local communities to help deliver priorities identified by local people.

The COVID-19 pandemic severely restricted our ability to get out and about to deliver the work. We reacted by quickly developing online training and support sessions, as well as a number of resources that responded specifically to the mental health challenges that people were experiencing in the community.

We also developed a number of videos on topics such as Nitrous Oxide, Alcohol Safety, Emotional Wellbeing and Good Decision Making. Our videos have been developed in response to the needs of the local community.



Delivering this local work is an important part of our service delivery and we are pleased that we have been able to support and contribute to Stafford Borough Council's prevention agenda for three years now. We are looking forward to continuing this vital relationship.

For the 12-month period from 31st March 2020 we directly reached:

- **553** adults
- **639** young people
- delivered **83** sessions
- **recruited an additional 25** community champions to support this work.

Trustee's Report (incorporating the Directors' Report)

Re-Solv Scotland

*“Just a wee note to say how much I enjoyed your training. I am going to share this with my 2 boys as I think awareness is the key. My elder son had issues with drug misuse in his early teenage years and thankfully he came out the other side and now does peer support with young adults. I could have listened to you all day.”* **Parent and substance misuse professional**

Re-Solv delivers work in Scotland funded by the Scottish Government and managed by the CORRA Foundation. Our intervention work in Scotland consists primarily of training and prevention activities delivered to young people, parents, community members and professionals. We also provide targeted support to people in need.



We were pleased to deliver all of our targets in Scotland in 2020/21, providing general resources to over 3,000 people, training to over 300 professionals and direct support to over 50 at-risk young people. The pandemic changed our delivery methods but we were able to shift our training and prevention sessions to remote delivery and continue. We also produced a booklet entitled ‘What every parent should know about drugs’ and disseminated that to schools across the area. Feedback on the awareness training sessions and resources has again been excellent.

Re-Solv has had an unbroken presence in Scotland for over 15 years now and we are very pleased to provide solvent and gas prevention and support services. Mortality data indicates that solvent and gas deaths are more common in Scotland than anywhere else in the UK, so it is vital that we continue to deliver this much needed service.

**Feedback from sessions with young people:**

**Q: What have you learnt today?**

- *“To be safe and think about YOU!”*
- *“That even the most legal things can be dangerous.” “That not everything that is legal is safe”.*
- *“To stop and think about your decisions and that lots of things are more dangerous than I thought.”*
- *“That solvent abuse can happen anywhere even if they live in a small village.”*

**Trustee's Report (incorporating the Directors' Report)**

**Re-Solv Northamptonshire**

Although the COVID-19 pandemic meant that we had to temporarily shut down delivery activities, Re-Solv was quick to ensure that we were ready and able to delivery prevention sessions remotely.

We delivered our 3-2-1 Decision Making session to over 900 young people and 50 staff members in schools across Northants, and provided resources to many more young people through partners in the County. Feedback from the young people has been excellent.

We were successful in extending funding for our work in Northamptonshire throughout 2021. We received funding from the Margret Giffen Charitable Trust and South Northamptonshire Council (now West Northamptonshire Council).

**Re-Solv's Advisory Panel**

In 2020/21 we formally constituted our first ever Advisory Panel of people with lived experience of solvent and gas use, either personally or through a family member. This builds on our previous work of consulting people with lived experience but brings more structure to this programme of work with quarterly feedback from the Advisory Panel which is shared at our Trustee meetings. We have developed a comprehensive activity plan to ensure we work with the Panel to really help us develop and improve our service.

**Social Media, Website and Resources**

Re-Solv's Twitter account has over 1,200 followers. Our Twitter activity centres around professional prevention and substance information, and communicating with the communities that we support.

Re-Solv has a YouTube channel hosting our information videos on prevention, good decision making and mental health support. We generate regular new content to support the needs of the communities we are working with.

Re-Solv's website is the first point of contact for most of our services and we are pleased to come top in many of the UK search rankings for the issue. We are in the process of updating the language we use on the website to bring it more into line with current professional guidance from the recovery community.



We produce resources to support the work of our projects. We regularly update our resources to make sure that we are using current language and statistics. Our resources are available in PDF form on our website and hard copies will be provided on request.

## Re-Solv - The Society for the Prevention of Solvent and Volatile Substance Abuse

### Trustee's Report (incorporating the Directors' Report)

#### Partnership Activities

Re-Solv believes that partnership working is key to bringing about positive change. As a relatively small organisation (7 staff), our partners are central to our ability to reach more people and deliver a greater return.

In 2020/21 we worked with many organisations to ensure that solvent and gas use continues to be considered and discussed.

Within industry, we continue to work with aerosol manufacturers, retailers, wholesalers and others to work toward solutions. In 2020/21 we again worked very closely with the British Aerosol Manufacturers' Association, a key partner in prevention.

In addition to industry partnerships, Re-Solv also works with support and substance use treatment services to deliver knowledge-based training, including Turning Point, We Are With You and Change, Grow, Live (CGL). Training delivered to their staff and ex-user support and recovery groups helps to spread awareness about solvent and gas use and reach people who need help.

We also work with academics, police, social services, housing and other key partners across the UK.

#### Members & Supporters

Re-Solv has over 1,800 registered members and supporters. Our members help to shape and guide our services through feedback and response to our quarterly newsletter communications. Our members and supporters are made up of young people, parents, carers and other concerned individuals; politicians and policy makers; substance misuse professionals, social workers, housing officers; and product manufacturers, distributors and retailers. Our supporters have a stake in the problem, and insight into the solution.

#### Young people and gas and solvent use

*"The session that you delivered had a really big impact on the class – especially the part about peer pressure. This is really relevant especially as they transition to high school."* **Year Six teacher, Staffordshire**

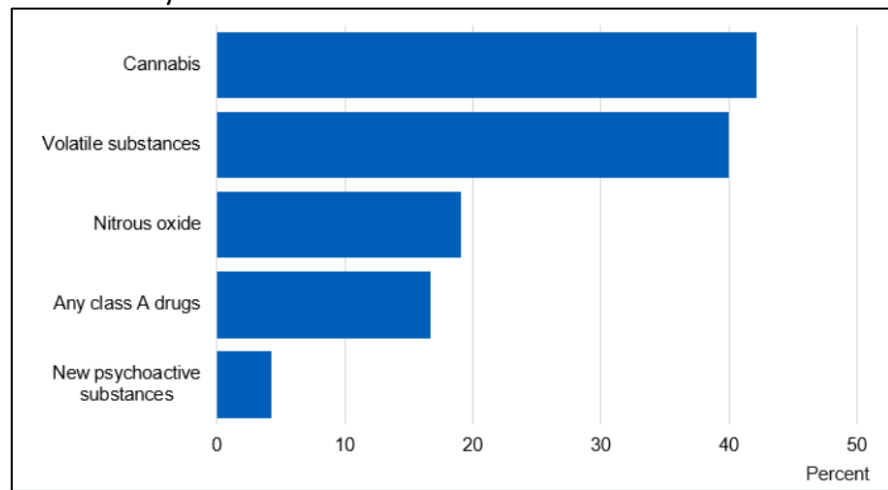
Some young people in the UK continue to experience problems with gases and solvents. The most recent figures on mortality (ONS, 2018) show that on average seven young people under the age of 20 died annually in the last ten years on record.

Usage rates for young people indicate that the problem is higher in the younger age groups: 3.2% of 11-13 year olds in England used solvents/gases in the last year compared to 2% using cannabis (*Smoking, drinking, and drug use among young people in England, 2019*). The report also shows that solvents/gases ('volatile substances') are one of the most common

Trustee's Report (incorporating the Directors' Report)

substances taken as the first drug. The chart below indicates 'drugs taken at age of first drug use', and shows solvents/gases just behind cannabis, with nitrous oxide the third substance indicated as an early choice.

With the ever-present risk of sudden death from inhaling solvents and gases it is vital that information about this form of substance use remains accessible and on the agenda.



Re-Solv delivers prevention sessions

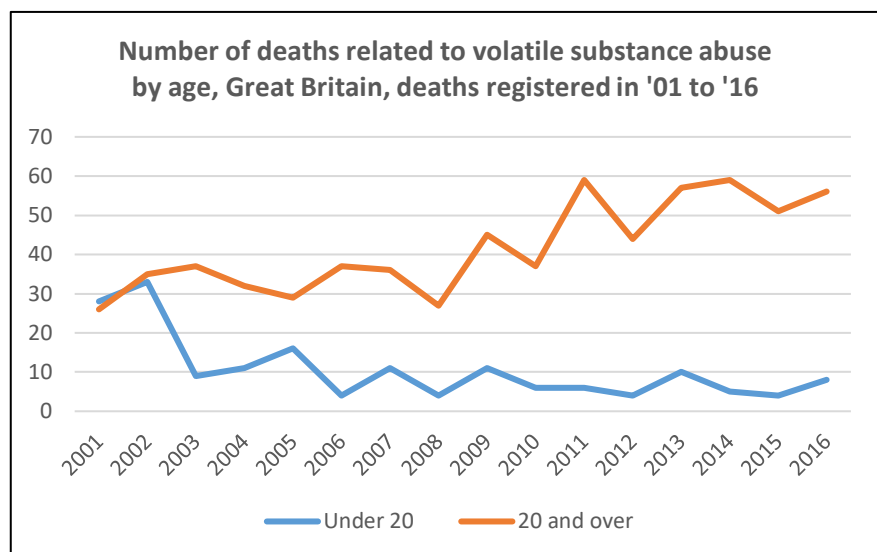
to young people aged 10 and up. For younger ages we focus on good decision making and safety around household products. For older age groups, we tailor our sessions to the requirements of the school or organisation that we are working with. Some sessions focus primarily on nitrous oxide, others cover the wider range of substances. All of our sessions are evidence based and are delivered to encourage young people to make positive choices.

In 2020/21 Re-Solv delivered direct prevention sessions to over 2,800 young people. We also provided information to over 8,000 adults to help support them to have conversations with their children.

**Gas and solvent use mortality**

Figures from the ONS indicate that, on average, about 60 people die per year across the UK.

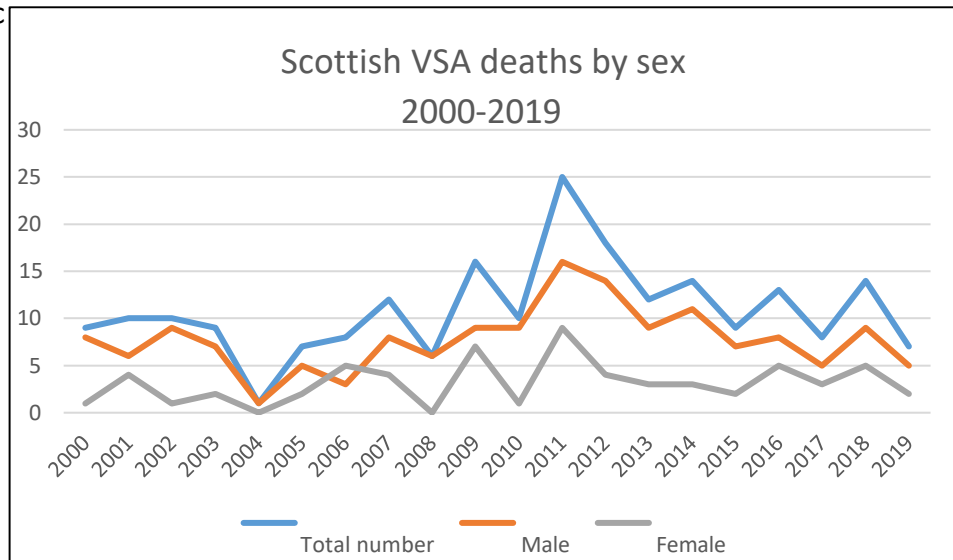
The chart to the right shows how the ages of those dying has changed over the years. At the start of the century deaths were evenly split between those aged 20 and under and those over the age of 20. Those numbers have shifted and now it is much more common for deaths to occur in those aged over 20.



Trustee's Report (incorporating the Directors' Report)

Deaths have historically been higher in areas with greater deprivation. Scotland and the northern regions of England have experienced higher rates of death. The chart below shows the specific

mortality detail for Scotland. This data has been updated to include 2017 to 2019. We are hopeful that the ONS will provide comparable data for deaths in England that are associated with these products.



People who use solvents and gases often have a range of other issues that they are struggling with. They have sometimes used solvents and gases for many years. Sometimes they used in their youth and have returned to solvent and gas use after a particular trauma, or when they are struggling to get other substances. We have supported people who are using up to 30 cans of cigarette lighter refill a day. The butane contained in this product is associated with the highest number of deaths. Butane is also the substance used as the propellant in aerosol products such as deodorants. Butane can cause Sudden Sniffing Death Syndrome (SSDS), a form of fatal heart attack. SSDS can occur on the first time of use or after many years' use. There is no way to predict when a problem might occur.

Deaths associated with nitrous oxide are increasing. In 2016 there were 8 deaths in the UK attributed to nitrous oxide use, the highest number on record. There is a growing body of research highlighting harms associated with this substance, and Re-Solv is receiving an increasing number of helpline calls. Prevention work around the harms caused by nitrous oxide will become more important in the coming years.

Deaths from solvent and gas use are preventable. Work needs to continue to improve services' ability to recognise people who are struggling with this issue and to provide them with better support. People who use solvents and gases are often trying to cope with a multitude of issues, including homelessness, extreme mental health problems and family breakdown. Better understanding of this issue will help to deliver much needed support for individuals.

**Structure, Governance and Management**

Re-Solv is a non-profit-making company limited by guarantee and a registered charity. Its Company Registered Number is 1859082 and its Charity Registered Numbers are England and Wales: 328732, Scotland: SC039981. It was incorporated on 26<sup>th</sup> October 1984.

## **Re-Solv - The Society for the Prevention of Solvent and Volatile Substance Abuse**

### **Trustee's Report (incorporating the Directors' Report)**

Re-Solv's trustees are elected from our members. Re-Solv can also appoint up to three trustees who are non-members. Re-Solv currently has eight trustees. Each trustee has a tenure of three years which may be extended by re-election.

Re-Solv operates a Finance Committee of up to three trustees plus the Director. The Finance Committee oversees the financial and strategic direction of the charity and reports back to the Trustee Board. The Trustee Board meet four times a year.

#### **Staff**

The Society's chief executive is its Director, who reports to the Chairman and Trustees and manages other Re-Solv staff (6 in 2020/21). During the 2020/21 year the finance role was contracted out to a bookkeeping service.

#### **Investment Policy**

Re-Solv is a small charity and most of its income is spent in delivering its projects. However, to maintain financial stability we assess any investments opportunities on an ongoing basis.

The Finance Committee will monitor the reserves level regularly and make small investments when it is prudent to do so.

#### **Risk Management**

The Trustees Board conducts an annual review of all financial procedures and of the major risks to which the charity could be exposed. This has resulted in a comprehensive Finance Policy. In addition, a Finance Committee regularly reviews the charity's financial position. Internal control risks are minimised by the implementation of procedures for the authorisation of all financial transactions. Re-Solv follows Charity Commission good practice guidance on all financial activities. Procedures are in place to ensure compliance with Health and Safety for staff, volunteers, clients and visitors, and there is a comprehensive Child and Adult Protection and Safeguarding Policy in place.

#### **Financial Performance**

The Re-Solv Board thanks all those whose generous financial contributions supported the work of Re-Solv in 2019/20 including the following: Bishopswood Church Council, The British Aerosol Manufacturers' Association, The Corra Foundation, Garfield Weston, The Gilbert Edgar Trust, Glaxo Smith Kline Impact Awards, The Henry Smith Charity, The Lloyds Bank Foundation, Margaret Giffen Charitable Trust, St Modwen, The Scottish Government, South Northamptonshire Council, Stafford Borough Council, Staffordshire County Council, Tudor Trust, Unilever PLC, The Westcroft Trust, and many individual donors.

Many of these are repeat funders and we want to express our gratitude for continuing to support our work, often over many years.

# Re-Solv - The Society for the Prevention of Solvent and Volatile Substance Abuse

## Trustee's Report (incorporating the Directors' Report)

### Reserves Policy

Re-Solv operates with a reserves policy which is reviewed and updated regularly. The aim in the coming years is to maintain the charity's reserves at a healthy level of approximately 6 months' running costs for the charity. It is necessary for Re-Solv to hold sufficient reserves in order to ensure the sustainability of the charity as a going concern. Re-Solv is currently operating within this target.

We have designated £65,000 to contingency funds to reflect the risks of unplanned closure, spending commitments and potential liabilities that help to address the risks to Re-Solv's beneficiaries, staff and volunteers. In the current uncertain COVID-19 environment core service funding has become more difficult. The trustees are keen to take a prudent approach and ensure Re-Solv is in the best position to respond to any situation. These contingency costs form a key element of Re-Solv's risk management and contingency planning.

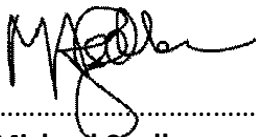
### Company Status

The company is limited by guarantee, is a non-profit-making organisation, does not have a share capital and is a registered charity.

### Small Company Statement

This report has been prepared in accordance with the special provisions for small companies under part 15 of the Companies Act 2006

The annual report was approved by the member of the charity on <sup>07/09/21</sup>..... and signed on its behalf by:



.....  
**Michael Spellman**  
Chairman

## **Re-Solv - The Society for the Prevention of Solvent and Volatile Substance Abuse**

### **Independent Examiner's Report to the trustee of Re-Solv - The Society for the Prevention of Solvent and Volatile Substance Abuse**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 28 February 2021 which are set out on pages 23 to 37.

#### **Respective responsibilities of trustees and examiner**

As the charity's trustees of Re-Solv - The Society for the Prevention of Solvent and Volatile Substance Abuse (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 Re-Solv - The Society for the Prevention of Solvent and Volatile Substance Abuse 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 Re-Solv - The Society for the Prevention of Solvent and Volatile Substance Abuse's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of , which is one of the listed bodies.

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

1. accounting records were not kept in respect of Re-Solv - The Society for the Prevention of Solvent and Volatile Substance Abuse 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.



.....  
Daryl Denson ACMA

VAST  
The Dudson Centre  
Hope Street  
Hanley  
Stoke-on-Trent  
ST1 5DD

Date: 07/09/2021  
.....

## Re-Solv - The Society for the Prevention of Solvent and Volatile Substance Abuse

### Statement of Financial Activities for the Year Ended 28 February 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	50,383	-	50,383
Charitable activities	4	14,904	190,061	204,965
Other trading activities	5	<u>8,759</u>	-	<u>8,759</u>
Total income		<u>74,046</u>	<u>190,061</u>	<u>264,107</u>
<b>Expenditure on:</b>				
Charitable activities	6	<u>(86,035)</u>	<u>(181,866)</u>	<u>(267,901)</u>
Total expenditure		<u>(86,035)</u>	<u>(181,866)</u>	<u>(267,901)</u>
Net (expenditure)/income		(11,989)	8,195	(3,794)
Transfers between funds		<u>(289)</u>	<u>289</u>	<u>-</u>
Net movement in funds		(12,278)	8,484	(3,794)
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>195,162</u>	<u>(5,571)</u>	<u>189,591</u>
Total funds carried forward	15	<u>182,884</u>	<u>2,913</u>	<u>185,797</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	53,205	-	53,205
Charitable activities	4	2,129	196,958	199,087
Other trading activities	5	<u>29,978</u>	-	<u>29,978</u>
Total income		<u>85,312</u>	<u>196,958</u>	<u>282,270</u>
<b>Expenditure on:</b>				
Charitable activities	6	<u>(77,896)</u>	<u>(204,371)</u>	<u>(282,267)</u>
Total expenditure		<u>(77,896)</u>	<u>(204,371)</u>	<u>(282,267)</u>
Net income/(expenditure)		7,416	(7,413)	3
Transfers between funds		<u>(1,124)</u>	<u>1,124</u>	<u>-</u>
Net movement in funds		6,292	(6,289)	3
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>188,870</u>	<u>718</u>	<u>189,588</u>
Total funds carried forward	15	<u>195,162</u>	<u>(5,571)</u>	<u>189,591</u>

All of the charity's activities derive from continuing operations during the above two periods.  
The funds breakdown for 2020 is shown in note 15.

# Re-Solv - The Society for the Prevention of Solvent and Volatile Substance Abuse

## (Registration number: 01859082) Balance Sheet as at 28 February 2021

	Note	2021 £	2020 £
<b>Current assets</b>			
Debtors	12	13,448	45,831
Cash at bank and in hand	13	<u>243,609</u>	<u>194,154</u>
		257,057	239,985
<b>Creditors: Amounts falling due within one year</b>	14	<u>(71,260)</u>	<u>(50,394)</u>
<b>Net assets</b>		<u>185,797</u>	<u>189,591</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds	15	2,913	(5,571)
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>182,884</u>	<u>195,162</u>
<b>Total funds</b>	15	<u>185,797</u>	<u>189,591</u>

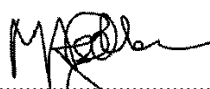
For the financial year ending 28 February 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's 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 responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages 23 to 37 were approved by the , and authorised for issue on 07/09/21 and signed on behalf by:

  
.....  
Michael Spellman  
Chairman

# Re-Solv - The Society for the Prevention of Solvent and Volatile Substance Abuse

## Notes to the Financial Statements for the Year Ended 28 February 2021

### 1 Charity status

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

### 2 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) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

#### Basis of preparation

Re-Solv - The Society for the Prevention of Solvent and Volatile Substance Abuse 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 trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

#### Income and endowments

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

#### *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.

#### *Grants receivable*

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

# Re-Solv - The Society for the Prevention of Solvent and Volatile Substance Abuse

## Notes to the Financial Statements for the Year Ended 28 February 2021

### *Deferred income*

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

### *Gift aid*

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

### **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.

### **Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustee's meetings and reimbursed expenses.

### **Government grants**

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

### **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.

## **Re-Solv - The Society for the Prevention of Solvent and Volatile Substance Abuse**

### **Notes to the Financial Statements for the Year Ended 28 February 2021**

#### **Tangible fixed assets**

Tangible fixed assets are capitalised and included at cost.

#### **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. Unless assets are considered to have a shorter life they are generally written off on a straight line basis over four years. No depreciation is charged in the year of purchase.

#### **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.

#### **Fund structure**

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

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

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

# Re-Solv - The Society for the Prevention of Solvent and Volatile Substance Abuse

## Notes to the Financial Statements for the Year Ended 28 February 2021

### Financial instruments

#### Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

#### Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

### 3 Income from donations and legacies

	Unrestricted funds		Total
	Designated	General	2021
	£	£	£
Donations and legacies;			
Donations from companies, trusts and similar proceeds		33,005	33,005
Donations from individuals		109	109
Grants, including capital grants;			
Government grants	2,263	-	2,263
Other income from donations and legacies	14,508	498	15,006
	<u>16,771</u>	<u>33,612</u>	<u>50,383</u>

## Re-Solv - The Society for the Prevention of Solvent and Volatile Substance Abuse

### Notes to the Financial Statements for the Year Ended 28 February 2021

	<b>Unrestricted funds Designated</b>	<b>General</b>	<b>Total 2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Donations and legacies;			
Donations from companies, trusts and similar proceeds	-	42,982	42,982
Donations from individuals	-	199	199
Other income from donations and legacies	9,562	462	10,024
	9,562	43,643	53,205
	9,562	43,643	53,205

#### 4 Income from charitable activities

	<b>Unrestricted funds General</b>	<b>Restricted funds</b>	<b>Total 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Grants	14,624	190,061	204,685
Training & lecture fees	280	-	280
	14,904	190,061	204,965
	14,904	190,061	204,965

	<b>Unrestricted funds General</b>	<b>Restricted funds</b>	<b>Total 2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Grants	-	196,958	196,958
Training & lecture fees	2,129	-	2,129
	2,129	196,958	199,087
	2,129	196,958	199,087

#### 5 Income from other trading activities

	<b>Unrestricted funds General</b>	<b>Total 2021</b>
	<b>£</b>	<b>£</b>
Trading income;		
Other trading income	6,750	6,750
Local fundraising and street collection income	24	24
Membership subscriptions	1,985	1,985
	8,759	8,759
	8,759	8,759

## Re-Solv - The Society for the Prevention of Solvent and Volatile Substance Abuse

### Notes to the Financial Statements for the Year Ended 28 February 2021

	Unrestricted funds General £	Total 2020 £
Trading income;		
Other trading income	27,323	27,323
Local fundraising and street collection income	15	15
Membership subscriptions	2,640	2,640
	29,978	29,978
	29,978	29,978

#### 6 Expenditure on charitable activities

	Activity undertaken directly £	Grant funding of activity £	Activity support costs £	2021 £
Education, training & research	32,615	64,901	28,228	125,744
Raising awareness	25,423	50,622	27,121	103,166
Fundraising costs	-	14,460	1,088	15,548
Governance costs	-	-	1,995	1,995
Regulatory	7,170	14,278	-	21,448
	65,208	144,261	58,432	267,901
	65,208	144,261	58,432	267,901
	<b>Activity undertaken directly £</b>	<b>Grant funding of activity £</b>	<b>Activity support costs £</b>	<b>2020 £</b>
Education, training & research	27,830	71,104	32,879	131,813
Raising awareness	21,707	55,462	31,638	108,807
Fundraising costs	-	14,669	1,325	15,994
Governance costs	-	-	3,887	3,887
Regulatory	6,123	15,643	-	21,766
	55,660	156,878	69,729	282,267
	55,660	156,878	69,729	282,267

## Re-Solv - The Society for the Prevention of Solvent and Volatile Substance Abuse

### Notes to the Financial Statements for the Year Ended 28 February 2021

#### 7 Analysis of governance and support costs

##### Support costs allocated to raising funds

	<b>Finance costs</b>	<b>Administration</b>	<b>Total</b>
	<b>£</b>	<b>costs</b>	<b>2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Education, training & research	8,045	20,183	28,228
Raising awareness	7,730	19,391	27,121
Fundraising costs	408	680	1,088
Governance costs	1,995	-	1,995
	<u>18,178</u>	<u>40,254</u>	<u>58,432</u>
	<b>Finance costs</b>	<b>Administration</b>	<b>Total</b>
	<b>£</b>	<b>costs</b>	<b>2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Education, training & research	8,279	24,600	32,879
Raising awareness	8,003	23,635	31,638
Fundraising costs	479	846	1,325
Governance costs	3,887	-	3,887
	<u>20,648</u>	<u>49,081</u>	<u>69,729</u>

##### Governance costs

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
	<b>funds</b>	<b>funds</b>	<b>2021</b>
	<b>General</b>	<b>£</b>	<b>£</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Independent examiner fees			
Examination of the financial statements	555	195	750
Trustee remuneration and expenses	265	93	358
Other governance costs	657	230	887
	<u>1,477</u>	<u>518</u>	<u>1,995</u>
	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
	<b>funds</b>	<b>funds</b>	<b>2020</b>
	<b>General</b>	<b>£</b>	<b>£</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Independent examiner fees			
Examination of the financial statements	232	518	750
Trustee remuneration and expenses	1,541	692	2,233
Other governance costs	280	624	904
	<u>2,053</u>	<u>1,834</u>	<u>3,887</u>

## Re-Solv - The Society for the Prevention of Solvent and Volatile Substance Abuse

### Notes to the Financial Statements for the Year Ended 28 February 2021

#### 8 Government grants

The charity benefitted from £2,263 for the job retention scheme launched by the government. The amount of grants recognised in the financial statements was £2,263 (2020 - £-). There were no unfulfilled conditions at the year end.

#### 9 Trustee remuneration and expenses

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

#### 10 Staff costs

The aggregate payroll costs were as follows:

	2021 £	2020 £
<b>Staff costs during the year were:</b>		
Wages and salaries	203,749	197,311
Social security costs	15,872	16,504
Pension costs	12,351	7,463
	<u>231,972</u>	<u>221,278</u>

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

	2021 No	2020 No
Fundraising	0.5	1
Cost of services to the general public	5	5
Regional offices	1.5	1
	<u>7</u>	<u>7</u>

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 £50,829 (2020 - £47,599).

#### 11 Taxation

The charity is a registered charity and is therefore exempt from taxation.

## Re-Solv - The Society for the Prevention of Solvent and Volatile Substance Abuse

### Notes to the Financial Statements for the Year Ended 28 February 2021

#### 12 Debtors

	2021 £	2020 £
Trade debtors	-	30,000
Prepayments	1,600	1,499
Accrued income	11,848	14,332
	<u>13,448</u>	<u>45,831</u>

#### 13 Cash and cash equivalents

	2021 £	2020 £
Cash on hand	11	22
Cash at bank	243,598	194,132
	<u>243,609</u>	<u>194,154</u>

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

	2021 £	2020 £
Trade creditors	1,057	512
Other taxation and social security	2,674	5,107
Accruals	1,047	1,994
Deferred income	66,482	42,781
	<u>71,260</u>	<u>50,394</u>
	<b>2021</b> £	<b>2020</b> £
Deferred income at 1 March 2020	(42,781)	(43,720)
Resources deferred in the period	(66,482)	(42,781)
Amounts released from previous periods	42,781	43,720
Deferred income at year end	<u>(66,482)</u>	<u>(42,781)</u>

## Re-Solv - The Society for the Prevention of Solvent and Volatile Substance Abuse

### Notes to the Financial Statements for the Year Ended 28 February 2021

#### 15 Funds

	Balance at 1 March 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 28 February 2021 £
<b>Unrestricted funds</b>					
<i>General</i>					
General Fund	130,190	49,352	(61,332)	(289)	117,921
<i>Designated</i>					
Northamptonshire Prevention Project	(28)	24,694	(24,703)	-	(37)
Contingency Costs	65,000	-	-	-	65,000
	<u>64,972</u>	<u>24,694</u>	<u>(24,703)</u>	<u>-</u>	<u>64,963</u>
<b>Total unrestricted funds</b>	<u>195,162</u>	<u>74,046</u>	<u>(86,035)</u>	<u>(289)</u>	<u>182,884</u>
<b>Restricted funds</b>					
Scotland: (Core)	(1,757)	48,000	(47,898)	-	(1,655)
Scotland: (Glasgow Project)	(80)	-	-	80	-
Community For Recovery	(1,992)	85,000	(77,518)	-	5,490
SBC Prevention Project	(1,533)	32,057	(31,450)	-	(926)
Staffordshire Police and Crime Commissioner's Proceeds of Crime Fund	(209)	-	-	209	-
Lloyds Bank Foundation West Midlands	-	25,004	(25,000)	-	4
	<u>-</u>	<u>25,004</u>	<u>(25,000)</u>	<u>-</u>	<u>4</u>
<b>Total restricted funds</b>	<u>(5,571)</u>	<u>190,061</u>	<u>(181,866)</u>	<u>289</u>	<u>2,913</u>
<b>Total funds</b>	<u>189,591</u>	<u>264,107</u>	<u>(267,901)</u>	<u>-</u>	<u>185,797</u>

## Re-Solv - The Society for the Prevention of Solvent and Volatile Substance Abuse

### Notes to the Financial Statements for the Year Ended 28 February 2021

	Balance at 1 March 2019 £	Incoming resources £	Resources expended £	Transfers £	Balance at 29 February 2020 £
<b>Unrestricted funds</b>					
<i>General</i>					
General Fund	188,870	75,750	(68,306)	(66,124)	130,190
<i>Designated</i>					
Northamptonshire Prevention Project	-	9,562	(9,590)	-	(28)
Contingency Costs	-	-	-	65,000	65,000
	<u>-</u>	<u>9,562</u>	<u>(9,590)</u>	<u>65,000</u>	<u>64,972</u>
<b>Total unrestricted funds</b>	<u>188,870</u>	<u>85,312</u>	<u>(77,896)</u>	<u>(1,124)</u>	<u>195,162</u>
<b>Restricted</b>					
Scotland: (Core)	2,729	48,156	(52,642)	-	(1,757)
Big Lottery Fund Grant - Stoke Project	(989)	-	-	989	-
Scotland: (Glasgow Project)	1,174	2,546	(3,800)	-	(80)
Community For Recovery	(1,617)	91,376	(91,751)	-	(1,992)
Stoke - Safeguarding Board Project	(135)	-	-	135	-
SBC Prevention Project	(401)	25,332	(26,464)	-	(1,533)
Staffordshire Police and Crime Commissioner's Proceeds of Crime Fund	(43)	4,548	(4,714)	-	(209)
Lloyds Bank Foundation West Midlands	-	25,000	(25,000)	-	-
	<u>-</u>	<u>25,000</u>	<u>(25,000)</u>	<u>-</u>	<u>-</u>
<b>Total restricted funds</b>	<u>718</u>	<u>196,958</u>	<u>(204,371)</u>	<u>1,124</u>	<u>(5,571)</u>
<b>Total funds</b>	<u>189,588</u>	<u>282,270</u>	<u>(282,267)</u>	<u>-</u>	<u>189,591</u>

## **Re-Solv - The Society for the Prevention of Solvent and Volatile Substance Abuse**

### **Notes to the Financial Statements for the Year Ended 28 February 2021**

The specific purposes for which the funds are to be applied are as follows:

#### Restricted Funds

##### Scotland

Re-Solv has been funded by the Scottish Government to deliver VSA prevention services in Scotland. These services included workforce training, advice and information, support for substance misuse workers and resources for professionals across the country.

##### Big Lottery Fund Grant - Stoke Project

Re-Solv has been awarded 3 year funding under the Reaching Communities Fund to deliver solvents and 'legal highs' prevention work across Stoke-on-Trent. The project has a particular focus on supporting local community members and groups to develop and deliver prevention messages throughout Stoke.

##### Scotland: Glasgow Project

Re-Solv has been funded under the Scottish Government's Children, Young People and Families Early Intervention Fund to work with communities to help deliver awareness raising and prevention work around solvent abuse and the misuse of new psychoactive substances.

##### Community For Recovery

Re-Solv has received funding from The Henry Smith Charity, The Tudor Trust, and Garfield Weston Foundation to continue our Community for Recovery project. This project delivers support, training and wider prevention work for people across England who are struggling with solvent abuse.

##### Stoke Safeguarding Board

Re-Solv received funding from Stoke-on-Trent's Safer City Partnership Group to deliver nitrous oxide prevention work across the city.

##### SBC Prevention Project

Re-Solv has received funding from Stafford Borough Council to deliver substance misuse and mental health prevention work across Stafford Borough.

##### Staffordshire Police and Crime Commissioner Proceeds of Crime

Re-Solv was awarded funding to deliver nitrous oxide prevention work across Stafford Borough.

##### Lloyds Bank Foundation West Midlands

Re-Solv has received funding to deliver training and intensive one-to-one support across the West Midlands with people struggling with solvent abuse.

## Re-Solv - The Society for the Prevention of Solvent and Volatile Substance Abuse

### Notes to the Financial Statements for the Year Ended 28 February 2021

#### 16 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds at 28 February 2021
	General	Designated		
	£	£	£	£
Current assets	136,366	66,527	54,164	257,057
Current liabilities	<u>(18,445)</u>	<u>(1,564)</u>	<u>(51,251)</u>	<u>(71,260)</u>
Total net assets	<u>117,921</u>	<u>64,963</u>	<u>2,913</u>	<u>185,797</u>

	Unrestricted funds		Restricted funds	Total funds at 29 February 2020
	General	Designated		
	£	£	£	£
Current assets	137,831	64,972	37,182	239,985
Current liabilities	<u>(7,613)</u>	<u>-</u>	<u>(42,781)</u>	<u>(50,394)</u>
Total net assets	<u>130,218</u>	<u>64,972</u>	<u>(5,599)</u>	<u>189,591</u>

#### 17 Related party transactions

There were no related party transactions in the year.