

Company registration number: 01859082  
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 2022

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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

Chair	Michael Spellman	- Lecturer, Institute of Policing, Staffordshire University
Vice-Chair	Patrick Heskins	- CEO, British Aerosol Manufacturers' Association
Trustees	John Boswell Alice Duffill  Rachel Holder  Simon Hollidge Tony Mills Chris Royle Gill Venables	- Public Health Specialist - Senior Brand Manager for Sure, Unilever - Head of HR Legal, Lloyds Banking Group (joined Board April 2022) - Category Technical Manager, ASDA - Former Vice President R & D, Unilever - Parent from London - Teacher consultant, ENTRUST
Director and Company Secretary	Stephen Ream	
Finance	Ray Morris	

An Advisory Panel whose members have lived experience also reports back quarterly and feeds into in the Trustee Meeting 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>Registered 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>Independent Examiner</b>	Daryl Denson ACMA VAST The Dudson Centre Hope Street Hanley Stoke-on-Trent ST1 5DD
<b>Bankers</b>	Charities Aid Foundation (CAF) Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ

**Chair's Report for the Year Ended 28 February 2021**

**Summary of the Year**

Re-Solv had a successful year in 2021/22, delivering direct support around gas and solvent use to people seeking help for an issue that is still largely ignored and forgotten. We also delivered much needed training to people working in fields where they may encounter someone seeking help with gas and solvent use, and delivered age-appropriate prevention sessions to thousands of young people.

Following the Covid-19 lockdowns and service delivery interruptions of 2020, we were very pleased to be able to get back rapidly to on the ground face-to-face support and service delivery in 2021/22. Our response during lockdown was excellent, maintaining contact with all of our clients, some of whom struggled to get support from any other service. Our service is now much more flexible as we are skilled in online delivery and support as well as providing services in person.

Re-Solv's financial performance in 21/22 was good, registering a small overspend of £3,827. This was a planned overspend using reserves to ensure that we were able to deliver our service fully as we came out of the Covid-19 situation. Re-Solv remains in a healthy financial position, working within our annual reserves target and confident in our ability to deliver services in the future, though securing future funding always remains essential.

Core funding for Re-Solv's services remains a challenge as funding continues to be difficult to access for such a specialist service. We are greatly appreciative of our current funders and to those other funders who will consider such challenging issues and provide us with vital funding and support.

Feedback received on our projects continues to be outstanding. We were pleased to again deliver well on our project outcomes, with our excellent team of Nicola, Dan, Irene and Joy really making an impact through their support, training and prevention work.

We were very grateful to secure new mortality statistics from the Office for National Statistics (ONS). The ONS updated the report they initially delivered in 2018. Along with the support of National Records Scotland and Northern Ireland Statistics and Research Agency, we now have an accurate picture of mortality associated with gas and solvent use across the United Kingdom. Please see the mortality section later in this report for a summary of the issue.

There continues to be concern around the use of Nitrous Oxide in the UK, particularly around increasing reports of the usage of larger canisters that carry additional risks. Re-Solv will continue to monitor the situation, incorporating any new information into our training and prevention programmes and of course supporting any users that come to us for help.

In light of issues around stigma attached to solvent use, we have this year instigated a review of the language we use. We have spoken with people with lived experience as well as industry colleagues and will now be using 'gas and solvent use' to describe the issue.

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

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

We hope that this change in description will help people struggling with solvent use to feel less judged and more open to seeking the help that they need.

Our Advisory Panel of people with lived experience again delivered invaluable insight to help us to better understand how people who use gases and solvents are treated when they enter services. Their considered input will really help us to improve our service delivery.

Our Training and Prevention Lead in Scotland, Irene Scullion, moved on to a training position with Alcohol Focus Scotland in October. We wish Irene all the best in her new role. We are pleased to welcome our new staff member Alex Kellas to the role in Scotland. Alex comes with a wealth of experience in the substance misuse field and has really hit the ground running with our work covering all of Scotland. Victoria Leigh, our Community for Recovery Project Manager, also moved on to a new role in 2021 with Birmingham City Council. Victoria also performed a multitude of other key roles within Re-Solv over the years. We wish her every success and will miss the fantastic contribution she made to Re-Solv.

I would also like to express my sincere thanks to the funders of Re-Solv for their continued support and to my fellow trustees who give so generously of their time as well as sound counsel and advice. Finally, I would like to recognise the staff of Re Solv who have continued to work assiduously under very difficult circumstances and deliver such valuable work to those in need.

Mick Spellman, Chair  
2022

# Re-Solv



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 2022.

**Terminology**

Following a consultation with people with lived experience, Re-Solv has shifted our language away from 'solvent abuse' and 'volatile substance abuse' to 'gas and solvent use'. We hope this will reduce the stigma that has traditionally been associated with the inhalation of gases and solvents and will help people to access the support that they need.

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

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

The deliberate inhalation of gases and solvents found in everyday household products to produce intoxication has been a problem in the UK for many years. The main products that are used include butane gas from cigarette lighter refills, aerosols (deodorants, hairsprays etc.), nitrous oxide, petrol and other solvents.

Gas and solvent use conservatively costs UK society over £282 million (*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 intervention and prevention work to reduce the impact of the intentional inhalation of gases and solvents. 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 and other educational settings across all ages; and we produce and disseminate general guidance that is available to all who are looking for information about the issue.

Trustee's Report (incorporating the Directors' Report)

*"Addiction can be a lonely world. Having support from someone who doesn't judge me by my addiction really helps".*

**49-year-old female, Birmingham**

Figures released in 2022 from the Office for National Statistics (ONS) indicate that gas and solvent use continues to be implicated in around 50 deaths per year in the United Kingdom.

(Please see additional information later in this report.) Additionally, the most recent **Smoking, drinking, and drug use among young people in England** report, published by NHS Digital in 2019, indicates that solvents (glues, gas, aerosols or solvents) remain the most commonly used substances by 11-13 year olds in England. Updated figures for this report are due in September 2022.

**Nitrous Oxide**

*"Even as an experienced clinician, I never thought about the cream canister in my own fridge!!"*

**Gas and solvent use training attendee**

The misuse of nitrous oxide continues to be a concern across the UK. Statistics from the Home Office show that 8.7% (549,000) of young people in England and Wales aged 16-24 have used nitrous oxide in the previous year, and 2.4% (796,000) of all adults aged 16 to 59.

There is a growing body of research indicating long term damage associated with the inhalation of nitrous oxide. Heavy daily use across months can lead to significant nerve damage, resulting in possible paralysis. There are also increasing concerns around accidents associated with inhaling nitrous oxide while driving.

The sale of Nitrous Oxide is covered under the Psychoactive Substances Act 2016, although access to the product is still largely unregulated. There are increasing reports of sales of larger canisters that carry additional risks around burns and the potential to make overuse easier.



The Home Office has asked the Advisory Council on the Misuse of Drugs (ACMD) to review previous guidance around nitrous oxide. We are awaiting the results and will adapt our prevention materials in line with the updated guidance.

**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 gas and solvent use and the misuse of other legal substances across the UK by:

- supporting the individuals, families and communities affected by it;
- 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.

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 now the **only** UK organisation that has a specific remit around gas and solvent use. Although a relatively small problem in the larger field of substance misuse, when it is a problem in a person's life it is often a very big problem that needs specific help and support. Services do not encounter people using gases and solvents as much as other substances, so often feel less skilled at supporting them. We need to ensure that a specialist service continues to provide this much needed level of support to individuals and training to services to make sure that the harms associated with gas and solvent use remain under control.

Trustee's Report (incorporating the Directors' Report)

Projects & Service Delivery

**Case Study: Returning to butane**

Mr J had inhaled butane previously at the age of fifteen with his friends but had not inhaled for over twenty years. In December 2021 he started a relationship with a woman who was inhaling butane gas, and she convinced him to inhale with her. Mr J did and then tried it again with her the next day. He then reflected on the use and decided that it wasn't who he was or wanted to be and he ended the relationship.

However, on New Year's Eve he was attacked whilst walking home and was badly beaten and robbed. He sustained three broken ribs and a head injury which significantly affected his balance. As a result, he fell down the stairs two days later, seriously damaging both his knees to the point that he struggled to walk. Isolated in the house, unable to work his job as a motorway barrier repairman, and traumatised by the attack that he had suffered, he ordered butane gas online to block out the pain and his flashbacks of the assault. After three months he was inhaling 24 cans of butane per day and drinking four bottles of wine a night. At this point he felt like his use was spiralling out of control and he telephoned Re-Solv for support.

Nicola advised him to tell his family about his use and he had a very emotional conversation with his parents and his sister. It was agreed that he would move in with his sister and her children and, even though he would have to sleep on the sofa, it would give him the constant support and companionship that he needed. Nicola advised him to tell his sister that he had also hidden cans around her house and so he handed them all over and began his period of abstinence.

Although he was no longer inhaling, Mr J was really struggling to cope emotionally and psychologically with the attack. His injuries to his knees meant that he was still unable to work and he was losing sleep over his sick leave and the impact on his job and also the financial implications of not working and therefore not being able to pay his monthly mortgage bills. Nicola advised him to have a meeting with his employer and also to speak with his mortgage lender and energy suppliers to discuss his financial situation. In addition, he also spoke with the Citizen's Advice Bureau who encouraged him to claim on his insurance to cover his outgoings until he is able to return to work. This removed the stress that he was suffering as a result of not being able to work. Nicola also encouraged him to access counselling support to process the attack that he had endured.

Through weekly support sessions with Nicola, he has now been abstinent from butane gas for three months. He has also significantly reduced his alcohol use and is receiving face to face counselling to process the attack. He has had multiple x-rays on his knees and has recently undergone surgery. He has returned home and is recovering well with the support of his family and hopes to return to work in the next few months.

Trustee's Report (incorporating the Directors' Report)

Advocacy work

Re-Solv works to ensure that gas and solvent use is taken seriously by governments at a policy level. We also work with manufacturers and retailers to lessen the impact of the household products involved in solvent use.

In 2021 we met with colleagues at the Home Office to discuss the impact of butane and nitrous oxide. We also had discussions with the England national drugs helpline and information website FRANK, advising on FRANK's gas and solvent use content.

We are pleased that the Office for National Statistics produced an updated mortality report on deaths associated with gas and solvent use in England and Wales. Together with figures from National Records Scotland and Northern Ireland Statistics and Research Agency, we now have an up-to-date understanding of mortality across the UK. Please see the mortality section later in this report for more information.

As former Secretary to the All Party Parliamentary Group on New Psychoactive Substances and Volatile Substance Abuse (disbanded following the 2019 election), Re-Solv continues to consider possibilities to reform an APPG to sustain government focus on the issue.

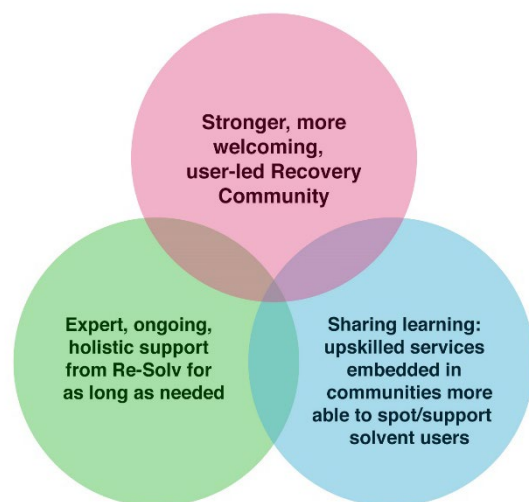
Community for Recovery

*"I know that you are always there if I need you and I can get in touch whenever I need to. There is nothing else you could have done. I know I can talk to you and you understand and won't judge."*

**Butane user in recovery**

Re-Solv's core project in England is Community for Recovery, funded in 2021/22 by The Henry Smith Charity, The Tudor Trust, The Lloyds Bank Foundation and Garfield Weston Foundation.

Community for Recovery's goal is to offer support to anyone affected by gas and solvent use. That can be through a telephone call, a text message, or through a more intensive period of support. We work holistically with a person in other areas of their life too. For example, by offering support with housing or social services or training local services to improve their ability to support people struggling with solvent and gas use. One of the most valuable elements of our support is offering a non-judgemental ear so people feel able to begin their recovery journey. Gas and solvent use is not as common as other drugs and many professionals do not



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

assess for nor know how to talk about it or to respond when it is disclosed. Additionally, as solvents are psychologically, not physically addictive – drug services can feel unsure how to work with solvent users – there is no prescription for a pharmacological replacement such as methadone. It is extremely important that a person is helped to feel that their problem is not insurmountable, and that others have dealt with and overcome similar problems. Our experience in this field is critical in allowing us to respond fully to the person's wider needs, not just focusing on the gas use.

**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.

In 2021/22 Re-Solv directly supported over 170 people, either with intensive multi-session support or through our help and support line.

*"I am clean now. Thanks so much for your help. Couldn't have pulled through without you guys. It's been five months, and I'm so happy. Thanks again."*

**Male client, 20s, Essex**

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

Our work with our gas and solvent use Recovery Champions has also developed this year. We conducted a consultation with our Champions on language and stigma which has helped us to better understand our role in this issue as a service provider, and has helped us to adjust how we communicate to lessen the potential impact of the language that we use. We have also instigated new online feedback and discussion sessions, and recruited a further 180 Recovery Champions this year, bringing our current total number to 787.



Our solvent and gas training programme has again been very busy in 2021/22, and the feedback on the training has been exceptional. Although we are again now able to deliver risk-assessed face to face training, we also continue to deliver through Zoom as time-starved services often see this as more time efficient. Re-Solv delivered training to over 500 professionals in the year working in services that might encounter a person struggling with solvent or gas use. Pre-training evaluations indicated that only 24% of professionals assessed for solvent or gas use. Following the training 92% of those participating said they would now enquire about solvent and/or gas use. This is a real benefit as identifying the problem is essential in being able to support someone. Across our training, knowledge of gas and solvent use rose from an average of 3.5 out of 10 before training to 7.8 afterwards, and confidence in supporting a client who uses solvents and/or gases rose from 3.5 out of 10 before training to 7.6 afterwards.

*“Thank you so much. The training was incredible. (I do not say that too often!). I feel so much more confident and more knowledgeable on how to recognise and support the young people and parents who I work with in my role.”*

**Parent & Family Worker, Sutton-in-Ashfield**

Gas and solvent use continues to be marginalised and too often people struggling with the issue fail to receive the support that they need and deserve. We will continue to work hard to improve the situation, and are pleased that that we have been able to make significant inroads again in 2021/22 to helping people.

### Case Study – Complex Needs

Mr B is a 49-year old male who was referred to Nicola by his Probation officer as she felt that his local drug service did not have a good understanding of his gas use. Mr B had recently been released from a 6-month spell in prison for breaching an order which banned him from inhaling gas in public. Mr B had started to inhale butane lighter gas at the age of 46. He had tried lighter gas as a teenager but then went on to become dependent on alcohol during and after his 12 years of service as a RAF engineer. His drinking led to him losing his job, his wife and his home, and to have no contact with his

Trustee's Report (incorporating the Directors' Report)

4 children. There were times in the past when he has had long periods of abstinence from alcohol and during these times he has rebuilt his life, found work, a new place to live and new relationships. During his last alcohol binge whilst in a friends' garage, he spotted a can of butane lighter gas and decided to try it to "see what it was like, as an adult". He very quickly replaced his alcohol addiction with gas and had not been able to go a day without inhaling ever since (other than when abstinence was forced during incarceration).

That was 3 years ago. Upon leaving prison he was housed in a local hotel by the Salvation Army but he returned to the butane gas instantly. He was told to leave the hotel after only 4 days when they found him slumped in the hallway under the influence of gas and found over 50 empty cans in his room.

When Nicola began working with him he was homeless, sleeping in derelict buildings, had not showered or eaten in over a week and was very ill as a result of inhaling in excess of 20 cans of gas per day, funded through begging and shoplifting. He had no motivation to address his gas use, and felt like he would never be able to overcome his addiction to gas. He showed Nicola severe burns on his arms that had occurred whilst he was inhaling inside a wheelie bin with the lid closed and had lit a cigarette, causing a massive explosion. When Nicola discussed why this had occurred and also other ways in which gas can cause serious harm or death he stated, "I really don't care if I live or die". He informed Nicola that he had no friends in the area and that, as a result of his past behaviour, there was a lifelong restraining order banning him from having any contact with his parents, siblings or children. Nicola enlisted the help of a local homeless outreach team who provided him with a daily food parcel and also a place to shower and also referred him to our counselling service for support. Nicola set up a recovery plan with Probation, the homeless outreach team and the council, with Mr B being involved at every step.

Through multi-disciplinary working, we have been able to secure a place for Mr B at a 12 bed therapeutic supported housing project which provides specialist support to ex-military personnel. The housing project offers each resident their own en-suite room, a key worker who can provide daily support, a life skills coach to support with day to day living and budgeting and also a job coach when individuals are ready to progress. Mr B was taken by taxi to his new residency and has reduced his inhaling to 1-2 cans per day, inhaling outside in order to respect the rules of his tenancy. Nicola is continuing to provide support to Mr B. He no longer feels like his life is not worth living and is looking forward to rebuilding his life.

*"I do think we need more specialist services and awareness and understanding to start breaking down stigma and barriers ... Obviously intervention has got to come from the person as well, but they need a team around them being creative, supporting their interests, employment – all those psychosocial things. You need a team that is skilled around you for a number of years to give the best chance."* **Advisory Panel member**  
**April, 2021**

Trustee's Report (incorporating the Directors' Report)

Re-Solv Stafford Borough

**Feedback from Training and Awareness sessions**

*"Standing up to deliver a presentation on Teams is something I will take forward on my own delivery style", "Dan is great, really interesting", "filled knowledge gaps I didn't know I had", "Dan's passion, knowledge and enthusiasm made the session a pleasure to attend, I really enjoyed it", "I've learnt loads, all of it relevant"*

**Feedback from education prevention session**

*"The feedback from staff and students has been amazing, so thank you again for your time this morning."*

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 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. Our work across Stafford is delivered by Dan Gibbons.

Following a difficult two years that were hampered by Covid-19 and the accompanying lockdowns, we were really pleased to be able to get out again to deliver face to face in the community. We had continued delivery during lockdown online but schools in particular were very keen to have Dan back in person to speak to their young people about substance misuse and mental health.

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 four years now. We are looking forward to continuing this vital local relationship.

In 2021/22 Dan delivered community and professional training to over 300 people across Stafford Borough. He also delivered prevention sessions on a range of topics to over 2,000 young people in Stafford Borough schools and other educational settings.

Re-Solv Scotland

*"The presentation was fantastic, you have a very very good trainer there! I picked up some good information myself sitting in on the training."*

**Substance Misuse Development Officer, Orkney Islands**

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

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

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

In 2021/22 we reached over 4,000 young people through targeted resource distributions and direct delivery in schools and other educational settings. We also reached over 1,000 adults with targeted prevention materials, and delivered professional training to over 200 people working in areas where they may encounter someone who is using gases or solvents.

Historically deaths associated with gas and solvent use have been higher in Scotland than elsewhere in the UK. This continues to be the case with an average of ten deaths a year over the last five years (compared to about 34 per year across the rest of the UK). However, we were very pleased to see that there have been no deaths associated with gas and solvent use in Scotland in the under 24-year-old age group since 2018. We hope that our work contributes to this success.

Our Training and Prevention Lead in Scotland, Irene Scullion, departed for a new role with Alcohol Focus Scotland in November 2021. We wish Irene the best of luck in her new role. We were very pleased to recruit Alex Kellas who previously worked for Crew2000, a young people's substance misuse service in Edinburgh. Alex has been up and running in post since March 2022.

### Re-Solv Northamptonshire

#### Post-session feedback from young people:

*"I have realized this lesson that making a decision is really hard."*

*"Bad choices have a big effect!"*

- 96% now felt more confident making good decisions
- 91% told us they could now talk to their parents about their decisions

Joy Miller delivers Re-Solv's schools and community prevention work across Northamptonshire. Joy was very busy following the Covid lockdowns as schools were very keen to get Joy back in to deliver sessions. Northamptonshire saw a dramatic increase in demand for mental health support during and immediately after the pandemic, so schools were looking for ways to address this increased need.

Joy delivered our 3-2-1 Decision Making session to over 3,000 young people and 100 staff members in schools and community settings across Northamptonshire, and provided resources to many more parents, carers and young people. Feedback from the young people following the sessions has again been excellent.

We are pleased to have secured funding from North Northamptonshire Borough Council and West Northamptonshire Borough Council to keep this work going in 2022, and would also like to thank our other major funder The Margaret Giffen Charitable Trust for their support over the last year.

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

### Re-Solv's Advisory Panel

In 2021/22 Re-Solv's Advisory Panel of people with lived experience provided feedback on two topics: 1) The impact of Covid-19 on gas and solvent users 2) the barriers to services for people who use gases and solvents. The learning from these two projects has been invaluable to our work and will really help us to improve our service. We would like to thank our Panel for the time and effort that they put into supporting us to improve our services.

*"Because of the stigma, the barriers that I put up were my own barriers, more about admitting it. Support was there when I needed it, my biggest barrier was admitting to myself that there was a problem. There is stigma around being a perfect Mum and I didn't want my parenting to be judged as well. Anyone who is a parent will have this fear as a barrier."*

**Re-Solv Advisory Panel member**

### Social Media, Website and Resources

Re-Solv's Twitter account has over 1,300 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 often the first point of contact for people seeking information or support and we are pleased to come top in many of the UK search rankings for 'solvent abuse', the term that is overwhelmingly used for the issue in the UK. Although we are changing the language that we use to lessen the stigma attached to gas and solvent use, our web presence continues to use 'solvent abuse' to ensure that we remain accessible to those seeking help and support as this remains the most common search term when people are seeking help.

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.

### Partnership Activities

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

In 2021/22 we worked with many organisations to ensure that solvent and gas use continues to be considered and discussed.

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

Within industry, we continue to work with aerosol manufacturers, retailers, wholesalers and others to work toward solutions. In 2021/22 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 supporters help to shape and guide our services through feedback and interactive online sessions. Our members and supporters are made up of young people, parents, carers and other concerned individuals; substance use professionals, social workers, housing officers; and product manufacturers, distributors and retailers. Re-Solv supporters have an interest in the issue and insight into solutions – we are very grateful for their continuing help and support.

### Young people and gas and solvent use

*"The lessons provided by Joy from Re-Solv are vital, informative and interactive which makes them memorable as well as engaging for the children. The content has excellent links with many areas of the PSHE curriculum, such as keeping safe, being aware of peer pressure and personal responsibilities to look after yourself both physically and mentally."*

**Year 6 teacher, Northampton**

Young people in the UK continue to experiment with gases and solvents. They may find out about it from a friend, or they may stumble across the idea online. However they are finding out about the potential to inhale these products, it is apparent that young people are still at risk and still need to be educated about how to make good, informed, responsible decisions.



The most recent figures on mortality (ONS, 2022) show that on average four young people under the age of 20 died annually in England and Wales over the last ten years on record and use can also lead to a wide range of life issues and social costs.

Prevalence statistics for England are published bi-annually in the Smoking, drinking and drug use report published by NHS Digital. The report was due last year but was not produced

Trustee's Report (incorporating the Directors' Report)

because of delays around Covid. A new report with up-to-date figures will be published in September 2022. Usage for young people in 2018 showed that the problem is higher in the younger age groups: 3.2% of 11-13 year olds in England used solvents/gases in 2018 compared to 2% using cannabis. The report also showed that solvents/gases are one of the most common substances taken as the first drug, 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.**

In 2021/22 Re-Solv delivered direct prevention sessions to over 6,800 young people.

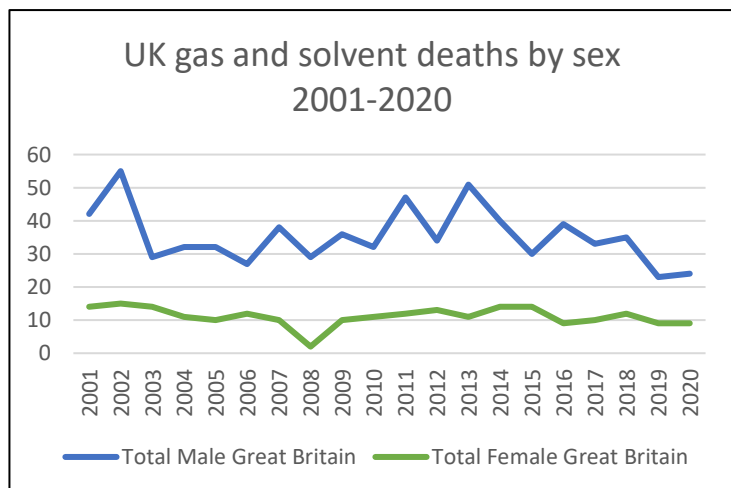
Re-Solv delivers prevention sessions to young people aged 10 and up. For younger ages we focus on good decision making and safety around household products. For older age groups, we tailor our sessions to the requirements of the school or organisation that we are working with. Some sessions focus primarily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

**Gas and solvent use mortality**

Re-Solv is very thankful to the Office for National Statistics, National Records Scotland and the Northern Ireland Statistics and Research Agency for continuing to monitor and assess mortality data associated with the intentional inhalation of gases and solvents.

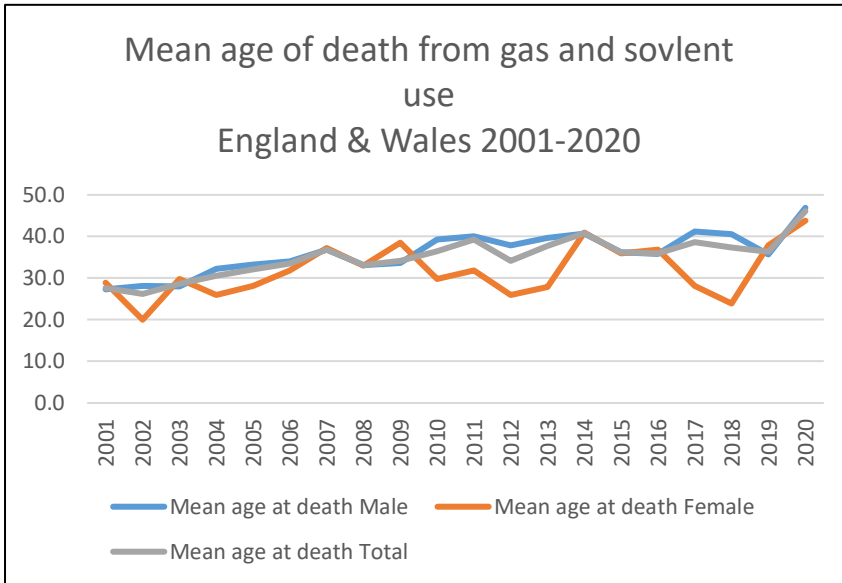
Figures released by the agencies above in 2022 have brought our understanding right up to the present. These figures show that on average in the last 10 years about 50 people die in the UK from intentionally inhaling gases and solvents. These deaths are all avoidable and through increasing awareness of the issue and support for those struggling with use we hope to see a drop in these figures.

Although we lack adult prevalence statistics in the UK, historically usage for gases and solvents has been roughly even between the sexes. Mortality though continues to be higher for men than women as the chart to the right shows. Male deaths have fallen in recent years, but female deaths have stayed roughly the same since 2010.



Trustee's Report (incorporating the Directors' Report)

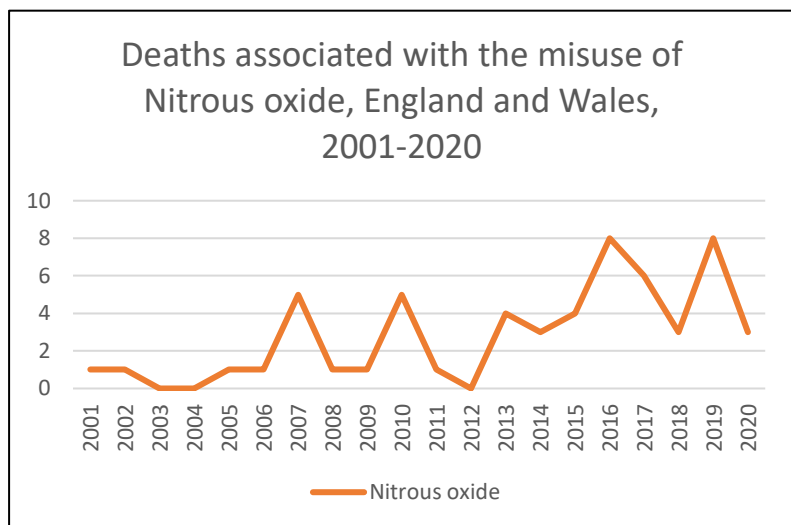
One of the most obvious changes in deaths associated with gas and solvent use has been in



the average age of people dying. Since the turn of the century the average age of death has been increasing from about 27 years of age to 46 years of age in 2020. This may indicate an aging cohort of users, or it may indicate a tendency for older people to return to using substances that they used when they were younger. Re-Solv will continue to monitor and to report on the trend.

People who use solvents and gases often have a range of other issues that they are struggling with. We have supported people who are using up to 30 cans of butane gas a day (either in cigarette lighter refills or aerosols such as deodorants and/or hairsprays). Butane continues to be the substance that is associated with the highest number of deaths. 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 the last five years there were over 5 deaths per year in England and Wales 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.



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

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

### **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 currently has eight trustees, elected from our members and supporters. 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**

Re-Solv's chief executive is its Director, who reports to the Trustees and manages other Re-Solv staff (six in 2021/22). During the 2021/22 year the bookkeeping 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 investment opportunities on an ongoing basis.

The Finance Committee will monitor the reserves level regularly and may make small investments when it is prudent to do so. Re-Solv currently has no investments.

### **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. Re-Solv updates its Finance Policy annually. In addition, the 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. Re-Solv has an up-to-date Health and Safety Policy for staff, volunteers, clients and visitors, as well as a current Child and Adult Protection and Safeguarding Policy.

### **Financial Performance**

The Re-Solv Board thanks all those whose generous financial contributions supported the work of Re-Solv in 2021/22 including the following: The British Aerosol Manufacturers' Association, The Corra Foundation, Garfield Weston, The Gilbert Edgar Trust, The Henry Smith Charity, 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.

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

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

**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. 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.

---

For and on behalf of the board

**Michael Spellman**  
Chair



30a High Street  
Stone  
Staffordshire  
ST15 8AW

Date: 17/10/22

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

### **Independent Examiner's Report to the trustees of Re-Solv - The Society for the Prevention of Solvent and Volatile Substance Abuse ("the Company")**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 28 February 2022.

#### **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 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**

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: 18/10/2022 .....

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

### Statement of Financial Activities for the Year Ended 28 February 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	31,144	-	31,144
Charitable activities	4	29,748	174,363	204,111
Other trading activities	5	4,332	-	4,332
Total income		<u>65,224</u>	<u>174,363</u>	<u>239,587</u>
<b>Expenditure on:</b>				
Charitable activities	6	<u>(73,361)</u>	<u>(170,090)</u>	<u>(243,451)</u>
Total expenditure		<u>(73,361)</u>	<u>(170,090)</u>	<u>(243,451)</u>
Net (expenditure)/income		<u>(8,137)</u>	<u>4,273</u>	<u>(3,864)</u>
Net movement in funds		(8,137)	4,273	(3,864)
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>182,884</u>	<u>2,913</u>	<u>185,797</u>
Total funds carried forward	15	<u>174,747</u>	<u>7,186</u>	<u>181,933</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	50,384	-	50,384
Charitable activities	4	14,904	190,061	204,965
Other trading activities	5	8,759	-	8,759
Total income		<u>74,047</u>	<u>190,061</u>	<u>264,108</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		(11,988)	8,195	(3,793)
Transfers between funds		<u>(289)</u>	<u>289</u>	<u>-</u>
Net movement in funds		(12,277)	8,484	(3,793)
<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>182,885</u>	<u>2,913</u>	<u>185,798</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown 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 2022


	Note	2022 £	2021 £
<b>Current assets</b>			
Debtors	12	13,308	13,448
Cash at bank and in hand	13	<u>200,178</u>	<u>243,609</u>
		213,486	257,057
<b>Creditors: Amounts falling due within one year</b>	14	<u>(31,553)</u>	<u>(71,260)</u>
<b>Net assets</b>		<u>181,933</u>	<u>185,797</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds	15	7,186	2,913
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>174,747</u>	<u>182,884</u>
<b>Total funds</b>	15	<u>181,933</u>	<u>185,797</u>

For the financial year ending 28 February 2022 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.

The financial statements on pages 22 to 36 were approved by the trustees, and authorised for issue on ..... and signed on their behalf by:

  
.....  
Michael Spellman  
Chair

19/10/22

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

## Notes to the Financial Statements for the Year Ended 28 February 2022

### 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 2022**

### ***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 trustees'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 2022**

#### **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 trustees 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 2022

### 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	2022
	£	£	£
Donations and legacies;			
Donations from companies, trusts and similar proceeds	541	27,012	27,553
Donations from individuals	-	121	121
Grants, including capital grants;			
Government grants	2,937	-	2,937
Other income from donations and legacies	-	533	533
	<u>3,478</u>	<u>27,666</u>	<u>31,144</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 2022

	Unrestricted funds Designated £	General £	Total 2021 £
Donations and legacies;			
Donations from companies, trusts and similar proceeds	11,900	33,005	44,905
Donations from individuals	-	109	109
Grants, including capital grants;			
Government grants	2,263	-	2,263
Other income from donations and legacies	2,609	498	3,107
	16,772	33,612	50,384

#### 4 Income from charitable activities

	Unrestricted funds Designated £	General £	Restricted funds £	Total 2022 £
Training & lecture fees	-	4,489	-	4,489
Grants	15,759	9,500	174,363	199,622
	15,759	13,989	174,363	204,111

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

#### 5 Income from other trading activities

	Unrestricted funds General £	Total 2022 £
Local fundraising and street collection income	2,497	2,497
Membership subscriptions	1,835	1,835
	4,332	4,332

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

### Notes to the Financial Statements for the Year Ended 28 February 2022

	<b>Unrestricted funds General £</b>	<b>Total 2021 £</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

#### 6 Expenditure on charitable activities

	<b>Activity undertaken directly £</b>	<b>Grant funding of activity £</b>	<b>Activity support costs £</b>	<b>2022 £</b>
Education, training & research	28,258	62,250	24,374	114,882
Raising awareness	22,042	48,556	23,418	94,016
Fundraising costs	11,991	-	967	12,958
Governance costs	-	-	1,683	1,683
Regulatory	6,217	13,695	-	19,912
	68,508	124,501	50,442	243,451
	<b>Activity undertaken directly £</b>	<b>Grant funding of activity £</b>	<b>Activity support costs £</b>	<b>2021 £</b>
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
	79,668	129,801	58,432	267,901

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

### Notes to the Financial Statements for the Year Ended 28 February 2022

#### 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>2022</b>
		<b>£</b>	<b>£</b>
Education, training & research	6,544	17,830	24,374
Raising awareness	6,288	17,130	23,418
Fundraising costs	289	678	967
Governance costs	1,683	-	1,683
	<u>14,804</u>	<u>35,638</u>	<u>50,442</u>
	<b>Finance costs</b>	<b>Administration</b>	<b>Total</b>
	<b>£</b>	<b>costs</b>	<b>2021</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>

##### Governance costs

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
	<b>funds</b>	<b>funds</b>	<b>2022</b>
	<b>General</b>	<b>£</b>	<b>£</b>
	<b>£</b>		
Independent examiner fees			
Examination of the financial statements	582	204	786
Other governance costs	897	-	897
	<u>1,479</u>	<u>204</u>	<u>1,683</u>
	<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>		
Independent examiner fees			
Examination of the financial statements	555	195	750
Trustees remuneration and expenses	265	93	358
Other governance costs	657	230	887
	<u>1,477</u>	<u>518</u>	<u>1,995</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 2022

#### 8 Government grants

The charity benefitted from £2,937 (2021:£2,263) for the job retention scheme launched by the government. The amount of grants recognised in the financial statements was £2,937 (2021 - £2,263). There were no unfulfilled conditions at the year end.

#### 9 Trustees remuneration and expenses

No trustees, 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:

	2022 £	2021 £
<b>Staff costs during the year were:</b>		
Wages and salaries	179,661	203,749
Social security costs	13,477	15,872
Pension costs	10,930	12,351
	<u>204,068</u>	<u>231,972</u>

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

	2022 No	2021 No
Fundraising	1	1
Cost of services to the general public	6	6
Regional offices	1	1
	<u>8</u>	<u>8</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 £46,698 (2021 - £46,044).

#### 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 2022

#### 12 Debtors

	2022 £	2021 £
Trade debtors	25	-
Prepayments	1,615	1,600
Accrued income	11,668	11,848
	13,308	13,448

#### 13 Cash and cash equivalents

	2022 £	2021 £
Cash on hand	9	11
Cash at bank	200,169	243,598
	200,178	243,609

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

	2022 £	2021 £
Trade creditors	924	1,057
Other taxation and social security	3,355	2,674
Accruals	1,025	1,047
Deferred income	26,249	66,482
	31,553	71,260
	<b>2022</b> £	<b>2021</b> £
Deferred income at 1 March 2021	(66,482)	(42,781)
Resources deferred in the period	(26,249)	(66,482)
Amounts released from previous periods	66,482	42,781
Deferred income at year end	(26,249)	(66,482)

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

### Notes to the Financial Statements for the Year Ended 28 February 2022

#### 15 Funds

	Balance at 1 March 2021 £	Incoming resources £	Resources expended £	Balance at 28 February 2022 £
<b>Unrestricted funds</b>				
<i>General</i>				
General Fund	117,921	45,986	(51,316)	112,591
<i>Designated</i>				
Northamptonshire Prevention Project	(37)	19,238	(22,045)	(2,844)
Contingency Costs	65,000	-	-	65,000
	<u>64,963</u>	<u>19,238</u>	<u>(22,045)</u>	<u>62,156</u>
<b>Total unrestricted funds</b>	<u>182,884</u>	<u>65,224</u>	<u>(73,361)</u>	<u>174,747</u>
<b>Restricted funds</b>				
Scotland: (Core)	(1,655)	48,000	(42,447)	3,898
Community For Recovery	5,490	65,502	(67,918)	3,074
SBC Prevention Project	(926)	35,861	(34,725)	210
Lloyds Bank Foundation West Midlands	4	25,000	(25,000)	4
	<u>2,913</u>	<u>174,363</u>	<u>(170,090)</u>	<u>7,186</u>
<b>Total restricted funds</b>	<u>2,913</u>	<u>174,363</u>	<u>(170,090)</u>	<u>7,186</u>
<b>Total funds</b>	<u><u>185,797</u></u>	<u><u>239,587</u></u>	<u><u>(243,451)</u></u>	<u><u>181,933</u></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 2022

	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</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 2022**

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.

##### 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.

##### 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 2022

#### 16 Analysis of net assets between funds

	Unrestricted funds		Restricted funds £	Total funds at 28 February 2022 £
	Designated £	Other £		
Current assets	117,859	62,156	33,435	213,450
Current liabilities	(5,268)	-	(26,249)	(31,517)
Total net assets	112,591	62,156	7,186	181,933

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

#### 17 Related party transactions

There were no related party transactions in the year.