

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 2023

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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
Trustees	John Boswell	- Public Health Specialist
	Alice Duffill	- Senior Brand Manager for Sure, Unilever
	Rachel Holder	- Head of HR Legal, Lloyds Banking Group
	Simon Hollidge (resigned July 2022)	- Category Technical Manager, ASDA
	Tony Mills	- Former Vice President R & D, Unilever
	Chris Royle	- Parent from London
	Gill Venables	- 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

Registered Office	The Hub Eastgate Street Stafford ST16 2LZ The charity is incorporated in England.
Company Registration Number	01859082
Charity Registration Number	326732
Scottish Charity Registration Number	SC0339981
Independent Examiner	Daryl Denson ACMA VAST The Dudson Centre Hope Street Hanley Stoke-on-Trent ST1 5DD
Bankers	Charities Aid Foundation (CAF) Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ

Chairman's Report for the Year Ended 28 February 2023

Summary of the Year

Re-Solv has had another strong year delivering support, prevention and training for gas and solvent use. Now the only charity in the UK working in this area, Re-Solv's continued presence means that people who would otherwise have nowhere to go are able to access expert, specialist support. Once again we have been able to again deliver evidence based prevention education to thousands of young people across England and Scotland.

Re-Solv's financial performance in 2022/23 was good, and the charity remains in a healthy state, able to deliver our work and look forward with confidence. Re-Solv delivered a small overspend of £7,743, in line with budget. This overspend was funded through managing our reserves under the terms of our Reserves Policy.

In the year Re-Solv received successful funding news from Lloyds Bank Foundation, CORRA Foundation and Garfield Weston Foundation. We are very pleased to work with these funders to deliver our support, training and prevention work and are grateful to them and our other funders for their continued support. Along with our corporate and government partners, these funders provide the finances that allow us to continue our much-needed work.

Re-Solv is funded to deliver work across England and Scotland but we also deliver work in Wales and Northern Ireland when requested to do so. Feedback from our work continues to be excellent, and we are pleased to again deliver all outcomes for our funded work. In addition to our funded work on gas and solvent use we also delivered evaluation work for North Staffordshire YMCA and training work for Staffordshire Police.

Re-Solv met with Drug Policy colleagues at the Home Office in 2022 to discuss issues around butane and nitrous oxide. The previous Home Secretary Priti Patel called for the Advisory Council on the Misuse of Drugs (ACMD) to review the recommendations previously delivered in 2015 around nitrous oxide and its legality. Re-Solv was pleased to be included in this review process as an invited member of this advisory group. Re-Solv was the only charity to be included in this process. Updated gas and solvent use mortality details were published in 2022, as well as prevalence figures for young people in England from the bi-annual *Smoking, drinking and drug use in England* report.

Nitrous oxide continues to be a very concerning area of our work that keeps rapidly evolving. Over recent years larger canisters have caused significant issues in communities. Re-Solv continues to deliver support to struggling individuals, and training to professionals who are seeing more and more issues in their local areas. We also continue to deliver evidence-based prevention work in schools and across the community.

In 2022 Re-Solv started the process of modernising our Governance documents, and were pleased to finalise these changes in 2023, simplifying processes and bringing our governance fully up to date. Re-Solv is now in a better position going forward to deliver our work, incorporating online meetings/webinars and remote trustee involvement.

Chairman's Report for the Year Ended 28 February 2023

Following the COVID 19 lockdowns and an increase in flexible working patterns, Re-Solv took the decision to move its head office. Having been based in Stone, Staffordshire since 1991, we moved to smaller and more affordable premises at The Hub in Stafford, a community building housing other local and national charities.

In 2022 Simon Hollidge stepped down as a trustee, representing ASDA. Simon contributed a great deal to Re-Solv's strategic work and will be greatly missed. We were pleased to add Rachel Holder to our Board. Rachel is Head of HR Legal for Lloyds Bank and joined Re-Solv as a trustee after taking part in Lloyds Bank Foundation's programme of linking bank employees to charities that the Foundation is supporting. Rachel has been a great addition to the Board.

This has been another challenging year for all charities against a backdrop of inflation and a range of other financial difficulties. Our very important work relies on the generosity of a number of businesses and funders and we are extremely grateful for their continuing support. The staff at Re-Solv have worked prodigiously hard despite some of the concerns over the future, showing resourcefulness and endeavour. The board of trustees would like to offer our heartfelt thanks to the staff and look forward to maintaining the very positive relationships that exist within the charity and with our external supporters. Whilst the staff have our admiration and thanks, we will also continue to work to ensure the continuity of the work that they deliver so successfully.



Mick Spellman, Chairman
2023

Re-Solv



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.

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

"Thank you for...being there for me at a critical time in my life when I thought I had lost everything. You helped to save my marriage, my job and possibly my life."

Re-Solv client

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

Founded in 1984, Re-Solv has been delivering support, prevention, training and advocacy around the issue of intentional gas and solvent inhalation for almost 40 years. Although the problem has changed significantly in that time, Re-Solv's work continues to be needed and valued.

While butane gas in cigarette lighter refills and aerosol products continues to be the biggest problem in the UK, 2022/23 saw a significant rise in issues related to nitrous oxide. The introduction into the market of larger containers for nitrous oxide, for which there is no legitimate use, seems to have led to a growing number of people seeking medical support.

The Social Impact of Solvent Abuse, a report produced by Bates Wells Braithwaite's Social Impact Team in 2017, indicated that the problem of gas and solvent use costs UK society at least £282 million per year. Reducing the number of people who use these products by just 20% could lead to savings of £69 million per year.

Re-Solv supports people who are struggling with this often misunderstood substance use issue to reduce and end their use of these products. We deliver much needed training and support to agencies who are working with, or may come into contact with, people who use these products. We also deliver age-appropriate prevention education in schools, other educational establishments, and across local communities to ensure that young people and their parents/carers are more aware of the risks and are better able to make good decisions based on evidence. Re-Solv also works with other stakeholders, including government and industry, to make sure that the issue remains on the agenda and that we continue to focus on an issue that can cause immense harm to families and communities.

NHS Digital released the most recent *Smoking, drinking and drug use among young people in England* report in September 2022. The report indicated that intentional inhalation of gases and solvents remains the most-used substance for 11-13 year-olds, with 2.2% having inhaled in the previous year, compared to 0.73 for cannabis. It is vital that Re-Solv continues its work, ensuring that young people are aware of the risks, that parents/carers know what to look out for (and what to do if their child is inhaling), that adults who need specialist support are able to access it, and that professionals know how to respond to an issue that remains difficult to comprehend for many people.

Nitrous Oxide

Q What was the lowest point of your journey?

"The lowest point was waking up in the morning wanting it. Doing it all day and still wanting more. Mentally and physically breaking down but still wanting more. I remember spiralling and thinking "I don't know what to do anymore", but even at that point I still wanted to do it. I couldn't even feel the effects anymore." **Re-Solv client**

Nitrous oxide misuse is continuing to cause significant harm in the UK. Re-Solv is receiving more referrals for people who have developed very problematic dependencies. Although deaths associated with nitrous oxide are low compared to other substances like butane, those deaths are increasing.

The introduction of larger canisters into the market has caused significant issues. People who are struggling can now access more nitrous oxide for less money, and have a much more convenient system for using. Re-Solv has supported people who are using upwards of ten larger cannisters per day, equivalent to about 700 of the smaller silver canisters ("whippets").

Overall usage of nitrous oxide appears to be going down, with Home Office figures showing last year usage of 3.9% for young people in England aged 16-24-years-old. This is a reduction from the previous figure of 8.7%. However, it appears as though people who are using nitrous oxide are using significantly more and at significantly more frequent intervals. Research shows that using large amounts of nitrous oxide daily over a few months can lead to very serious nerve damage, possibly causing irreversible paralysis.

Public concerns are increasing over stories of driving accidents associated with the inhalation of nitrous oxide, plus the very visible detritus in parks and streets from using the substance.

The sale of nitrous oxide is currently controlled under the Psychoactive Substances ACT 2016, making it illegal to sell or supply nitrous oxide to someone for the purposes of recreational inhalation. However, in March 2023 the Home Office announced that the control of nitrous oxide would be moved under the Misuse of Drugs Act 1971. This will make the inhalation of nitrous oxide for recreational purposes illegal. We continue to monitor the position of nitrous oxide and will update our training and resources accordingly.



**Balloons, laughing gas,
NOS, whippets...**

Re-Solv - 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**

Case Study: Joined-up Support

Mr B is 49-years-old and had been inhaling butane lighter gas for over 15 years. He was sentenced to 10 months in prison for breaching a criminal behaviour order banning him from inhaling in public places. When Mr B was released from prison he was housed in a local hostel and placed under the supervision of Probation. He was also allocated a support worker from a housing organisation who was responsible for finding him a permanent home outside of the hostel. Nicola was contacted by his support worker who stated, "we have no idea how to support him and my managers feel that because of his butane use he is too high risk to be housed". Prior to his imprisonment, Mr B was inhaling 40 cans of butane lighter gas a day and professionals were concerned that his use would again reach this level and result in an explosion or fire putting other residents at risk.

Nicola spoke at length with Mr B discussing his relationship with gas. He stated that it was a coping mechanism for life and also a cheap way to block out his surroundings when he was sleeping on the streets and in the hostel. He was struggling to engage with Probation, the hostel staff, his local drug worker and his support worker as he felt like they did not understand his gas use. Nicola provided a training session for all those working with Mr B and used it as an opportunity to develop a risk assessment for Mr B and a care plan to support his recovery whilst managing the risk to himself and others.

Nicola supported Mr B with weekly telephone sessions, focusing on his motivation to stop but also ways in which he could inhale whilst not risking his safety or tenancy at the hostel or his freedom by being recalled.

Mr B engaged well with Nicola and after 3 months he joked, "As a result of your support I have been out of prison for 12 weeks now, which is 11 weeks longer than

Re-Solv - Trustee's Report (incorporating the Directors' Report)

Probation had expected." Nicola also worked closely with his keyworker and collectively they were able to persuade the management team to house Mr B following the risk management plan set out in the training session.

Mr B reduced his use of gas to 1-2 cans every now and again and agreed that if he was housed, he would not inhale in his new accommodation, but would continue to inhale outdoors if he felt the need to. He stated that he was viewing his own flat as the chance to have a fresh start in a new area where he would not be known as being a gas user or a dependent drinker.

Mr B was housed in a one-bedroom flat overlooking the sea. Once the stress of moving had settled down, he stated "having lived on the streets for 3 years I have no desire to be out in the cold inhaling on the streets and I won't risk my flat so I am now abstinent from gas". He has been busy spending his time buying pictures for his flat from the local charity shop and making his flat feel like a home. He has also cooked a meal for his daughter whom he had not previously spoken to for 5 years. He is feeling positive about his future and wants to volunteer as a mechanic when he feels more settled. He thanked Nicola for helping the services around him to see that he deserved a second chance.

Re-Solv is the only UK organisation specifically delivering support, prevention and training around gas and solvent use. A specialist service is needed in this area as substance misuse services and other related services do not often encounter people using these substances and often lack the confidence and knowledge to support people. We provide direct support to individuals and their families where no other support exists, as well as training professionals across a range of areas to better recognise and understand the needs of the very vulnerable people who struggle with this form of substance use.

Projects & Service Delivery

Advocacy work

An important part of Re-Solv's work is communicating with key stakeholders to ensure that work continues on finding ways to reduce the impact of gas and solvent use. This involves talking to government departments, manufacturers, retailers and widely across the statutory services.

In 2022/23 we met with drug policy colleagues at the Home Office to discuss the impact of butane and nitrous oxide. Following a number of meetings to discuss the issue, the Home Office recommended that Re-Solv be included in the Advisory Council on the Misuse of Drugs (ACMD) Working Group to review that guidance on nitrous oxide previously provided in 2015. Re-Solv was pleased to be the only charity contributing to this review, and used this opportunity to emphasise the need for evidence based education and prevention work. The review was submitted to the Government in March 2023.

In 2023/24 we will be working to secure updated mortality figures from the Office for National Statistics, National Records Scotland and Northern Ireland Statistics and Research Agency. It

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is vital that this work continues so that we have an accurate picture of the scale of the problem across the UK.

Community for Recovery

"You are the only service that understood the issue and has consistently stuck with me and not turned your back. When we first spoke I was using 30 cans of gas a day, now I only feel the need to use very occasionally. Thank you."

User from Lincolnshire.

Re-Solv's core project in England is Community for Recovery, funded in 2022/23 by 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 assess for it 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.);

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- 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.

"We felt referring to Re-Solv for solvent abuse rather than our service would be more beneficial to the client due to his use solely being solvent at the time and felt support could be better delivered by a service provider that specializes in this. The referral process for Re-Solv was straightforward and very quick. The support from Nicola was amazing from start to finish, i really liked how we were able to work together for a little while, which enabled a smooth transition for the client"

Young Person Drug & Alcohol Practitioner, We Are With You

In 2022/23 Re-Solv directly supported over 150 people, either with intensive multi-session support or through our help and support line.

Case Study: Covert Butane Use

Mrs S was referred to Nicola by social services who were concerned about the safety of the three children (aged 9, 7 and 3) after it was discovered that Mrs S was inhaling butane lighter gas. Nicola was asked to provide support to Mrs S but also to help the social workers understand butane gas so that they could make a decision on whether to remove the children from her care. The social workers also referred Mrs S to her local drug service so that they could provide face-to-face support. However, the drug service never responded.

Mrs S was very distraught when Nicola initially spoke with her. She stated that she first inhaled as a teenager to cope with her father's dependent drinking. Now aged 36 she stated that she had inhaled sporadically throughout her life as a coping strategy to deal with life and loss. Mrs S stated that no-one had ever known about her use. Her father died in 2021 and her mother was diagnosed with a terminal illness and as a result her use dramatically increased over the past 6 months to the point that she had been inhaling on a daily basis but was still managing to work, look after the children and complete the household chores without her husband or work colleagues knowing anything about her butane addiction.

Mrs S stated that her butane use was discovered after the children saw her load the boot of the car up with bags of butane lighter gas and drive off from the family home, leaving them with their Dad. She was missing for 3 days before being returned home

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by the police and social services. She had spent 3 days inhaling in her car. Mrs S told Nicola that the night that she left her family and had a car full of butane gas cans her mental health had deteriorated to the point that she no longer felt like she could cope with life and wanted to escape, possibly even die.

Discussing the build up to this point and what her daily life was like, Mrs S told Nicola that she worked 10pm-8am every night for the NHS providing nightly respite for families of terminally ill children. She would then return home, get the children ready for school and take them to school and then would go to bed around 10am but could only sleep till 2pm as she then had to get up to fetch her children from school and cook their dinner and get them to bed before returning to work for a 10pm shift. Her husband would be out at work all day and she was trying to process an emotionally draining job, manage the house and look after the children, all on 4 hours sleep a day. Her butane use started to increase, and she would inhale in the mornings when the children had gone to school so that she could switch her head off and try to sleep. Hearing that her Mum was terminally ill and having pressure from her brothers to care for her Mum, she felt like she could no longer carry on. She knew that the children had seen the cans but she stated that at this point she no longer had the energy to care for them or care about the consequences.

Her husband really struggled to understand her butane gas use and was being pressured by his own family to throw her out of the family home so that he didn't risk social services removing their children if he was seen to be allowing a drug user to live in the house. He was so shocked by her butane gas use that he told her their marriage was over. Nicola spoke with the husband and with social services and explained that butane gas is a psychological addiction and so long as she isn't inhaling in the house or around the children she is not a risk to them. Nicola also discussed the stress that Mrs S has been under and that prior to recent use she had not inhaled for over 10 years but that it was common for people to return to past coping mechanisms at times of stress.

Nicola provided weekly support to Mrs S and also mediated with her and her husband on their work and life and stressed how her husband could do more to relieve some of the pressure Mrs S was under. Together they devised a plan as a couple to share more of the daily tasks and her husband changed his role within his job so that he was now working from home and could do the school run whilst his wife got the sleep she needed following her night shifts. Mrs S also had a course of therapy arranged through work to help her to develop better coping strategies.

Mrs S has not inhaled for 3 months and is on a phased return to work, returning to full time in the New Year. Her relationship is going really well and she feels like she has a good support network around her from her husband, family and work colleagues who now understand how difficult life can be sometimes. Before Nicola closed the case, Mrs S said to Nicola "Thank you for understanding me and my behaviour and being there for me at a critical time in my life when I thought I had lost everything. You helped to save my marriage, my job and possibly my life".

Re-Solv - Trustee's Report (incorporating the Directors' Report)

We recruited a further 190 Recovery Champions this year, bringing our current total number to 1032. Our Recovery Champions agree to promote our support work in their local areas and to make sure that gas and solvent users are welcomed into services and user groups to reduce the stigma that people may feel.

Feedback on our professional training is excellent. We now deliver face to face training or training through Zoom, whichever works best for the service. Re-Solv delivered training to over 800 professionals in the year working in services that might encounter a person struggling with solvent or gas use. Pre-training evaluations indicated that only 22% of professionals assessed for solvent or gas use. Following the training 89% of those participating said they would now enquire about solvent and/or gas use. Assessment is essential otherwise opportunities to support vulnerable individuals are missed. Across our training, knowledge of gas and solvent use rose from an average of 3.7 out of 10 before training to 8.1 afterwards, and confidence in supporting a client who uses solvents and/or gases rose from 3.8 out of 10 before training to 8.1 afterwards.

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 2022/23 to helping people.

"It took 30 years before I got help and that was from you (Re-Solv). I did a rehab for 5 months for alcohol and solvents and they knew that I inhaled but they ignored that. It was meant to be residential for a year. There were a lot of groups eg art groups. Their focus was on looking at life as a whole rather than giving support for drugs or solvents specifically." **Re-Solv Advisory Panel member**

Re-Solv Stafford Borough

In 2022/23 Re-Solv was funded to deliver prevention and awareness work in schools, other educational settings and with community members across Stafford Borough. Dan Gibbons continues to work across the community with partners in education, mental health, other charities and local community groups. Our work is funded by Stafford Borough Council and we work directly with education providers and community groups to deliver priorities as identified by them.



Over the year Dan delivered prevention sessions on a range of topics to over 2,500 young people in Stafford Borough schools and other educational settings. He also reached over 90 community members, recruiting 44 community champions to spread prevention messages and provide resources and signposting.

Re-Solv - Trustee's Report (incorporating the Directors' Report)

We are very pleased to have provided this service for over five years and look forward to continuing our work in the future.

"What a brilliant speaker from Re-Solv. The talk was very informative, pitched exactly right for our Y10 students and delivered excellently. Looking around the hall, the students were engaged throughout. It would be a shame if services such as these were cut and students were not exposed to this sort of information."

Sir Graham Balfour School, Stafford

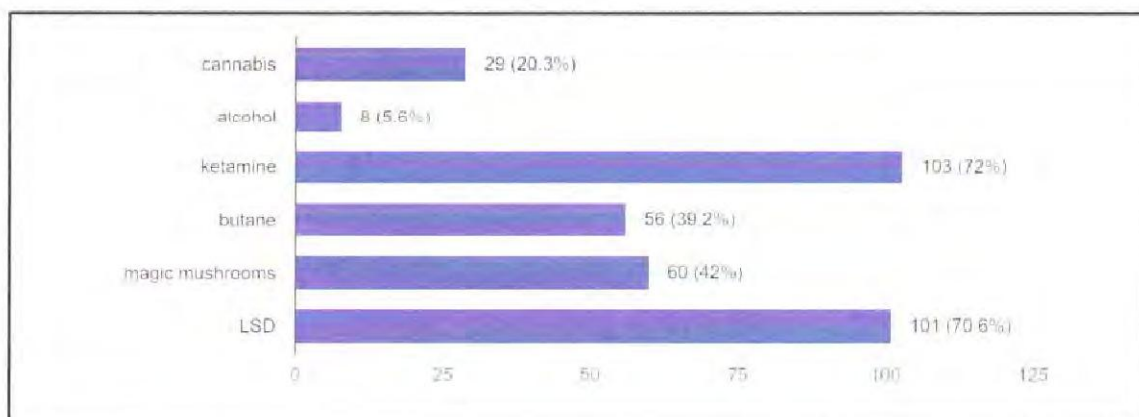
"Dan always comes across approachable and interested in what the students have to say. Just excellent!" **Walton High School, Stafford**

Re-Solv Scotland

Re-Solv's work in Scotland is funded by the Scottish Government and managed by the CORRA Foundation. Alex Kellas delivers training and prevention activities to young people, parents, community members and professionals. She can also provide targeted one to one support to people in need.

In 2022/23 Alex reached over 280 professionals working across a range of services across Scotland with our evidence-based awareness training. She also reached over 2,000 young people with prevention work and brief interventions, and over 1,500 adults through information stalls, community events and the dissemination of resources.

From March-November 2022 Re-Solv Scotland ran a survey for young people between ages 15-21 at a variety of events in colleges, community services, stalls and schools, which invited them to Test their Drug Knowledge. 150 young people responded and undertook the survey while engaging in resource provision and/or a brief intervention about their experiences with gas and solvent use.



One of the questions asked young people to identify from a list of six psychoactive substances which substance 'carried a risk of instant death due to cardiac arrest, regardless of what safety measures you put in place?' The results can be seen in the chart above, showing that

Re-Solv - Trustee's Report (incorporating the Directors' Report)

many young people are not aware of the risks associated with butane inhalation. This clearly shows the need for continuing our education and prevention work in Scotland.

The Scottish Government announced a two-year extension to our funding in Scotland in early 2023. We are very pleased that our work across Scotland will continue until 2025 at least.

"I learned a lot from this training I never knew before, thank you so much!"

"Really helpful and informative. It's certainly something I have noticed becoming more popular in recent years but did not know the full extent of the risks, so this has been valuable, especially for my work with young people and educating them to keep safe in the community."

"I loved this training, she [Alex] really helped understand issues I wasn't aware of before."

Re-Solv Northamptonshire



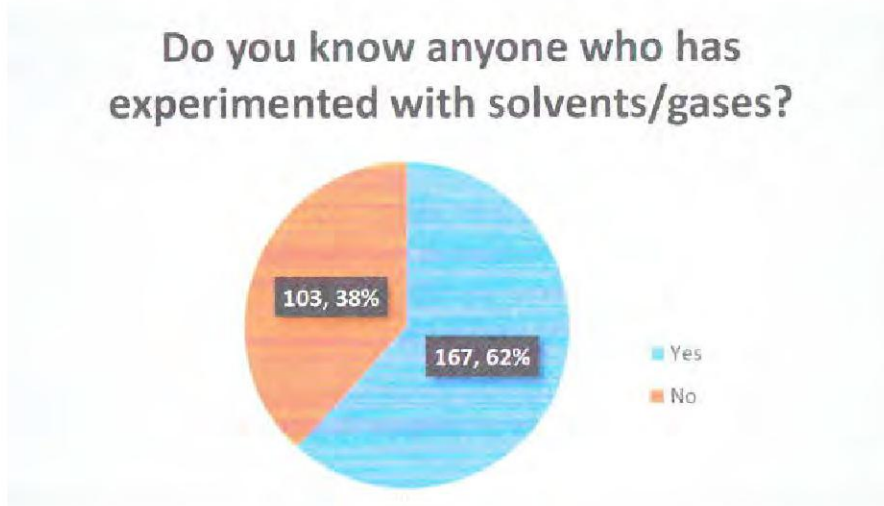
North
Northamptonshire
Council



West
Northamptonshire
Council

Re-Solv is funded to deliver prevention education in schools and across the community in Northamptonshire. This work is funded by West Northamptonshire Council and North Northamptonshire Council. Our work in Northamptonshire is delivered by Joy Miller. Joy has been delivering this work in Northamptonshire for many years and is highly respected for her ability to deliver prevention education across the age groups and within the community.

In 2022/23 Joy reached over 4,000 young people in schools and community sessions across the county. Joy also reached many adults with prevention messages at community events, open days and through her sessions in schools.



In November and December 2022 Joy ran a survey on gas and solvent use. She received 274 responses, the majority of which were 18 years of age or under. One of the questions asked if young people knew anyone who had experimented with solvents and/or gases. Worryingly, the results indicated that 62% of young people DID know someone who had experimented. With the risk of instant death associated with the misuse of gases and solvents, this indicates that continuing this work in the county is a priority.

We are pleased to have secured funding from North Northamptonshire Council to keep this work going in 2023, and we are awaiting a response from West Northamptonshire Council on our bid for that part of the county. We hope to be able to continue with our vital prevention work across Northamptonshire.

"[the session] was wonderful. I really liked it. It was so useful."
Northamptonshire Student

Re-Solv's Advisory Panel

Q: What do you think are the barriers that prevent people from accessing support?

"It is stigma. It is deemed as dirty and cheap, a quick high. If you mention it to someone they say "eugh", but it is still a drug and they are using it for a reason."
Re-Solv Advisory Panel member

"Lack of information. They don't even think they can be treated. Nowadays you don't get a lot for a ten bag in relation to class As. More people are doing it now cos its more for your money." **Re-Solv Advisory Panel member**

"Staff not treating you properly. You are already embarrassed to be inhaling as a grown man without them making you feel even worse."
Re-Solv Advisory Panel member

Re-Solv - Trustee's Report (incorporating the Directors' Report)

In 2022/23 Re-Solv's Advisory Panel of people with lived experience provided feedback and insight for Re-Solv, for example, on the barriers to services for people who use gases and solvents. The learning from this feedback helps us to deliver a better service and is vital in helping us to shape future work and service provision.

We also conducted extensive interviews with some of our Panel on their experiences with nitrous oxide. These interviews have provided us with invaluable insight into how extremely difficult problems can develop for some people. We will now be better able to provide support to other people who are having similar experiences.

Q: What message do you have for anyone using or thinking of using nitrous?

"Never try it, even for that first time. It could take you straight away. You remember that first feeling. That's all you think about, not how you sit there craving it at midnight when you can't get any and you can't focus on anything else. But you never get that first feeling ever again." **Re-Solv Advisory Panel member**

We are very grateful to the members on our Panel who take the time and care to provide us with honest and considered answers to help us to deliver better work.

Social Media, Website and Resources

Re-Solv has over 1,350 followers on Twitter, and tweets about gas and solvent use prevention and support, as well as promoting the communities that we support.

Re-Solv also has a YouTube channel with our videos on prevention and good decision making. We generate regular new content to support the needs of the communities we are working with. We will be looking at ways to use TikTok in the next year to target prevention messages to young people.

Re-Solv's website is often the first point of contact for people in the UK seeking information or support with gas and solvent use. Re-Solv.org received over 39,000 unique visitors, with 45% coming from the UK and over 25% from the US. We also received visits from Australia, the Philippines, Canada, India and numerous other countries.

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. We currently have leaflets available on solvent and gas use, nitrous oxide, and poppers.

Partnership Activities

In 2022/23 Re-Solv continued to work with many organisations to ensure that gas and solvent use remains on the public and professional agenda. Re-Solv believes that partnership working is essential to our success in reaching more people and increasing awareness.

Re-Solv - Trustee's Report (incorporating the Directors' Report)

We have again worked closely with BAMA (the British Aerosol Manufacturers' Association), our key partner in the aerosol industry, as well as Unilever and other aerosol manufacturers and marketers. We also maintain contacts with companies who distribute cigarette gas lighter refills and nitrous oxide canisters. Our industry contacts help us to better understand issues around the products and also play a big part in helping to consider ways to prevent the intentional misuse of the products they make and/or sell.

Re-Solv has also continued work with substance use treatment services to deliver knowledge-based training, including Turning Point, We Are With You (WAWY) and Change, Grow, Live (CGL). We also have continued to deliver training to the Police in Scotland, as well as many of the local Alcohol and Drug Partnerships. This training helps to spread awareness about gas and solvent use and reach people who need help.

In the year we have been working with colleagues at Birmingham City University to explore nitrous oxide use in the British South Asian community across the West Midlands. We are hoping to provide the results of this work in late 2023.

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

Supporters and Recovery Champions

Re-Solv has over 1,800 registered Supporters and over 1,000 Recovery Champions.

Our Supporters and Recovery Champions help us to make sure that gas and solvent use continues to be discussed across local services. They also help to direct people to our support service if someone is identified in a local support group or service.

Our Supporters and Recovery Champions come from many different areas, including those in recovery, peer mentors, parents/carers, young people, educators, substance misuse services, police, trading standards, social workers, NHS staff, probation services and housing officers.

The support offered by our Supporters and Recovery Champions is vital and we could not deliver our work without their input. We are very thankful for their help in raising awareness and encouraging people to seek help.

Young people and gas and solvent use

"Great presentation, teaching the difference between legal and illegal drugs, how you could feel when scared, and what things to do to feel better."

Primary School teacher, Northamptonshire

As this report is being written media alerts have come through about the death of Kacey Bartlett, a 15-year-old girl from London who died at her Grandmother's house in Devon. Although thankfully deaths of young people have largely gone down in recent years, Kacey's

Re-Solv - Trustee's Report (incorporating the Directors' Report)

death is a tragic reminder that some young people are still experimenting with these substances, and some are still needlessly dying.

Inhaling gases and solvents from household products is not well known. Many parents/carers may be completely unaware of the practice. But some young people always find out about it, maybe from friends, or from older siblings, or increasingly through social media. However they find out about it, it is vital that those young people are provided with the knowledge to understand the risks of what they are doing, so that hopefully they can make better decisions or seek support to get the help they need.

Proportion of pupils who have taken individual drugs in the last year, by age



NHS Digital's most recent *Smoking, drink and drug use among young people in England* report, published in September 2022, shows a welcome decrease in the number of young people who inhaled these substances in the previous year, down from 4.2% in 2018 to 2.4% in 2021, although we know these figures can fluctuate year on year. However, figures for the younger age groups continue to cause concern. 2.5% of young people aged just 12-years-old say they have inhaled these substances in the last year, compared to just 0.2% who have smoked cannabis.

Unlike most other substances, there is always a risk of sudden death when a person inhales gases from aerosol products. It is very important that this information is available to those in need.

Re-Solv delivers evidence-based prevention education on gas and solvent use, good decision making and wider substance use across the UK. The majority of our work is focused in the areas where we are specifically funded to deliver this work – Scotland, Staffordshire and Northamptonshire but we can also respond to meet the need in area others. Additional funding for prevention work would help us to reach even more young people.

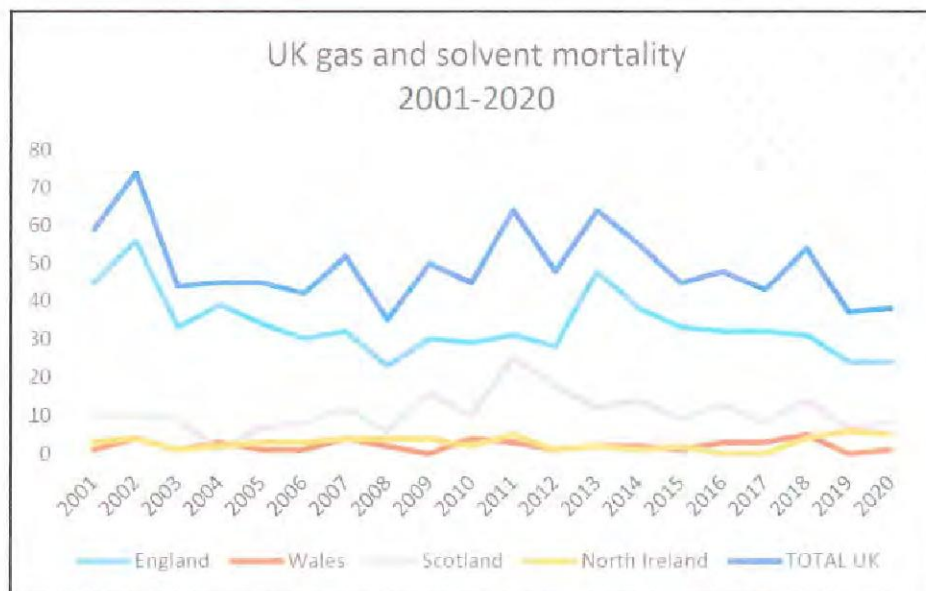
In 2022/23 Re-Solv delivered direct prevention sessions to over 8,300 young people.

Re-Solv - Trustee's Report (incorporating the Directors' Report)

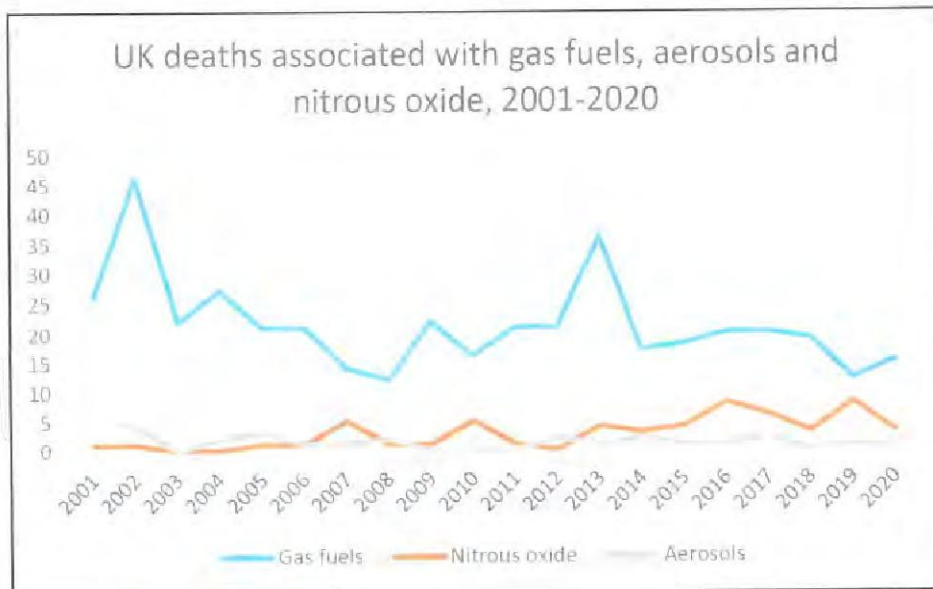
Prevention education is an important part of the PSHE curriculum. Re-Solv works to ensure that young people have age-appropriate information so that they are able to make good decisions and to better understand risk. We never show or tell young people how these substances are used, but rather talk about how to stay safe and what to do in situations that young people may encounter. Our sessions are highly regarded and we have well developed networks of schools that are keen for us to engage with their young people. These networks are very difficult to establish with contacts being built and maintained over many years, and we are very thankful to our local funders for continuing to support this work.

Gas and solvent use mortality

Mortality statistics associated with the misuse of gases and solvents are recorded by the Office for National Statistics, National Records Scotland and the Northern Ireland Statistics and Research Agency. Re-Solv is thankful to these agencies for continuing to collect data so that we and other stakeholders are better able to understand the problem.



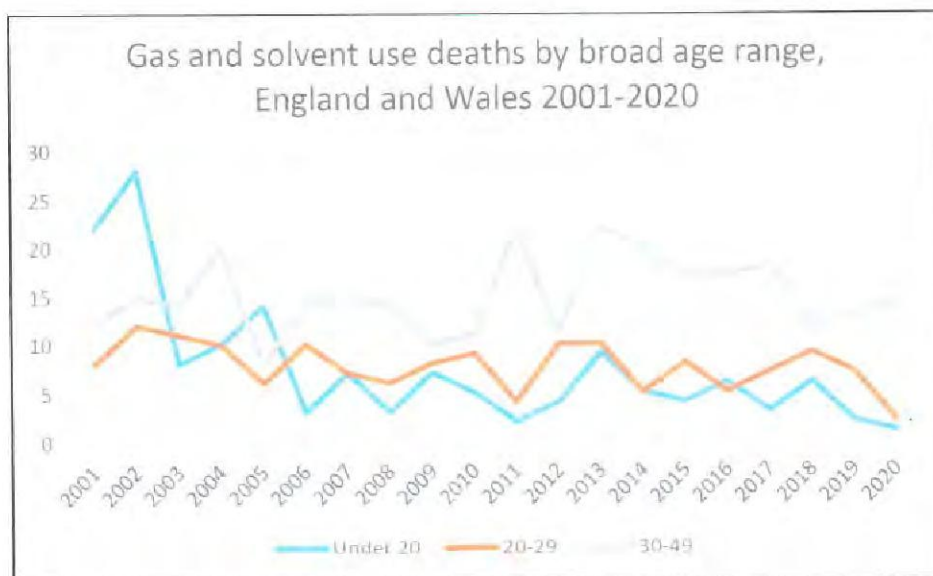
Reports produced show that on average in the last 10 years on record, about 50 people die in the UK from intentionally inhaling gases and solvents. Deaths have decreased slightly in recent years, from an average of 55 per year between 2011 and 2015, to an average of 44 per year from 2016 to 2020. However, it is important to consider the often hidden social costs of gas and solvent use in addition to the mortality rates.



The products associated with most UK deaths continue to be gas fuels, including butane in cigarette lighter refills and other products. Deaths specifically associated with aerosol products (deodorants) have been low, although, in part this may be to do with how some deaths are categorised. For example, deaths from aerosol products may be included in the 'gas fuels' category.

Nitrous oxide deaths have risen over last decade

Deaths associated with the misuse of nitrous oxide have increased over the later part of the last decade to their highest ever levels. Research continues to highlight additional harms associated with nitrous oxide, including nerve damage, damage to the bladder and sexual dysfunction. Re-Solv is supporting more users who have developed very serious dependencies with nitrous oxide, and this work alongside prevention is clearly a priority over the next few years.



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The average age of people dying from gas and solvent use has increased over the last 20 years. In 2001 the mean age of death was 27.6 years-of-age, and in 2020 the mean age of death was 46.1-years-of-age. Deaths in people under the age of 20 have fallen from an average of 16 in the years 2001-2005 to an average of 3 or 4 in the years 2016 to 2020. Deaths in people aged 30 to 49 have stayed roughly the same, averaging just over 14 in the years 2001-2005 and just under 15 in the years 2016-2020. This would indicate that the reductions in deaths in recent years have primarily been in the younger age groups.

We are very pleased that fewer young people are dying from intentionally inhaling gases and solvents in household products. However, it is concerning that older people continue to struggle with these substances. This may indicate that people who use gases are aging, or it may indicate a tendency for older people to return to using substances that they used when they were younger. All deaths associated with intentional inhalation of gases and solvents are preventable and tragic.

Re-Solv hopes to obtain up-to-date figures on mortality in 2023/24.

Public Benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Structure, Governance and Management

In 2022/23 Re-Solv officially changed its name to Re-Solv Charity from its previous name of Re-Solv The Society for the prevention of Solvent and Volatile Substance Abuse. This decision was taken to reflect recent changes in our use of language around the issue of gas and solvent use.

Re-Solv also updated its Articles of Association in 2022/23, bringing them into line with the Companies Act 2006 and simplifying our administration procedures. We would like to thank LawWorks and Jon Edgelow from Vedder Price for supporting this work pro bono.

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 26th 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.

Re-Solv - Trustee's Report (incorporating the Directors' Report)

Staff

Re-Solv's chief executive is its Director, who reports to the Trustees and manages other Re-Solv staff (five in 2022/23). During the 2022/23 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.

Funders

The Re-Solv Trustees thank all those whose generous financial contributions supported the work of Re-Solv in 2022/23 including: The British Aerosol Manufacturers' Association, The Corra Foundation, Garfield Weston, The Gilbert Edgar Trust, Imperial College Freemasons, Lloyds Bank Foundation, Margaret Giffen Charitable Trust, The Scottish Government, North Northamptonshire Council, Stafford Borough Council, Staffordshire Police, Tudor Trust, Unilever PLC, West Northamptonshire Council, 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.

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.

Re-Solv - Trustee's Report (incorporating the Directors' Report)

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.

Small Company Statement

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

For and on behalf of the board

Michael Spellman
Chairman



The Hub
17 Eastgate Street
Stafford
ST16 2LZ

Dated

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 2023.

Responsibilities and basis of report

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

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

Independent examiner's statement

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: 19/07/2023

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

Statement of Financial Activities for the Year Ended 28 February 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies	3	56,779	-	56,779
Charitable activities	4	48,853	112,264	161,117
Other trading activities	5	13,838	-	13,838
Investment income	6	167	-	167
Total income		<u>119,637</u>	<u>112,264</u>	<u>231,901</u>
Expenditure on:				
Charitable activities	7	<u>(121,781)</u>	<u>(117,863)</u>	<u>(239,644)</u>
Total expenditure		<u>(121,781)</u>	<u>(117,863)</u>	<u>(239,644)</u>
Net expenditure		<u>(2,144)</u>	<u>(5,599)</u>	<u>(7,743)</u>
Net movement in funds		(2,144)	(5,599)	(7,743)
Reconciliation of funds				
Total funds brought forward		<u>174,747</u>	<u>7,186</u>	<u>181,933</u>
Total funds carried forward	16	<u>172,603</u>	<u>1,587</u>	<u>174,190</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
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>
Expenditure on:				
Charitable activities	7	<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)
Reconciliation of funds				
Total funds brought forward		<u>182,884</u>	<u>2,913</u>	<u>185,797</u>
Total funds carried forward	16	<u>174,747</u>	<u>7,186</u>	<u>181,933</u>

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2022 is shown in note 16.

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

**(Registration number: 01859082)
Balance Sheet as at 28 February 2023**

	Note	2023 £	2022 £
Current assets			
Debtors	13	42,604	13,308
Cash at bank and in hand	14	<u>163,571</u>	<u>200,178</u>
		206,175	213,486
Creditors: Amounts falling due within one year	15	<u>(31,985)</u>	<u>(31,553)</u>
Net assets		<u>174,190</u>	<u>181,933</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		5,356	7,186
Unrestricted income funds			
Unrestricted funds		<u>168,834</u>	<u>174,747</u>
Total funds	16	<u>174,190</u>	<u>181,933</u>

The financial statements on pages 25 to 40 were approved by the trustees, and authorised for issue on and signed on their 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 2023

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 2023

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 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 2023

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 2023

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 2023 £
	Designated £	General £	
Donations and legacies:			
Donations from companies, trusts and similar proceeds	779	55,000	55,779
Other income from donations and legacies	-	1,000	1,000
	<u>779</u>	<u>56,000</u>	<u>56,779</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 2023

	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>

4 Income from charitable activities

	Unrestricted funds		Restricted funds	Total
	Designated	General	funds	2023
	£	£	£	£
Grants	19,278	26,550	112,264	158,092
Training & lecture fees	-	3,025	-	3,025
	<u>19,278</u>	<u>29,575</u>	<u>112,264</u>	<u>161,117</u>

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

5 Income from other trading activities

	Unrestricted funds	Total
	General	2023
	£	£
Trading income;		
Other trading income	11,571	11,571
Local fundraising and street collection income	5	5
Membership subscriptions	2,262	2,262
	<u>13,838</u>	<u>13,838</u>

	Unrestricted funds	Total
	General	2022
	£	£
Local fundraising and street collection income	2,497	2,497
Membership subscriptions	1,835	1,835
	<u>4,332</u>	<u>4,332</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 2023

6 Investment income

	Unrestricted funds General £	Total funds £
Other income from current asset investments	167	167
Total for 2023	167	167

7 Expenditure on charitable activities

	Activity undertaken directly £	Grant funding of activity £	Activity support costs £	2023 £
Education, training & research	31,384	33,041	46,234	110,659
Raising awareness	24,480	25,772	44,420	94,672
Fundraising costs	17,925	-	640	18,565
Governance costs	-	-	2,205	2,205
Regulatory	6,904	7,269	-	14,173
	<u>80,693</u>	<u>66,082</u>	<u>93,499</u>	<u>240,274</u>
	Activity undertaken directly £	Grant funding of activity £	Activity support costs £	2022 £
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
	<u>68,508</u>	<u>124,501</u>	<u>50,442</u>	<u>243,451</u>

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Notes to the Financial Statements for the Year Ended 28 February 2023

8 Analysis of governance and support costs

Support costs

	Finance costs £	Administration costs £	Total 2023 £
Education, training & research	9,049	37,185	46,234
Raising awareness	8,695	35,726	44,421
Fundraising costs	353	286	639
Governance costs	2,205	-	2,205
	<u>20,302</u>	<u>73,197</u>	<u>93,499</u>
	Finance costs £	Administration costs £	Total 2022 £
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>

Governance costs

	Unrestricted funds General £	Restricted funds £	Total 2023 £
Independent examiner fees			
Examination of the financial statements	544	256	800
Trustees remuneration and expenses	556	-	556
Other governance costs	849	-	849
	<u>1,949</u>	<u>256</u>	<u>2,205</u>
	Unrestricted funds General £	Restricted funds £	Total 2022 £
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>

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Notes to the Financial Statements for the Year Ended 28 February 2023

9 Government grants

The charity benefitted from £nil (2021:£2,937) for the job retention scheme launched by the government. The amount of grants recognised in the financial statements was £- (2022 - £2,937). There were no unfulfilled conditions at the year end.

10 Trustees remuneration and expenses

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

11 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	178,104	179,661
Social security costs	13,077	13,477
Pension costs	10,686	10,930
	<u>201,867</u>	<u>204,068</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:

	2023 No	2022 No
Fundraising	1	1
Cost of services to the general public	4	6
Regional offices	1	1
	<u>6</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 £49,130 (2022 - £46,698).

12 Taxation

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

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Notes to the Financial Statements for the Year Ended 28 February 2023

13 Debtors

	2023	2022
	£	£
Trade debtors	14,150	25
Prepayments	966	1,615
Accrued income	27,488	11,668
	<u>42,604</u>	<u>13,308</u>

14 Cash and cash equivalents

	2023	2022
	£	£
Cash on hand	12	9
Cash at bank	163,559	200,169
	<u>163,571</u>	<u>200,178</u>

15 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	663	924
Other taxation and social security	4,504	3,355
Accruals	984	1,025
Deferred income	25,834	26,249
	<u>31,985</u>	<u>31,553</u>
	2023	2022
	£	£
Deferred income at 1 March 2022	(26,249)	(66,482)
Resources deferred in the period	(6,668)	(26,249)
Amounts released from previous periods	7,083	66,482
Deferred income at year end	<u>(25,834)</u>	<u>(26,249)</u>

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Notes to the Financial Statements for the Year Ended 28 February 2023

16 Funds

	Balance at 1 March 2022	Incoming resources	Resources expended	Balance at 28 February 2023
	£	£	£	£
Unrestricted funds				
<i>General</i>				
General Fund	112,591	100,359	(101,623)	111,327
<i>Designated</i>				
Northamptonshire Prevention Project	(2,844)	19,278	(20,158)	(3,724)
Contingency Costs	65,000	-	-	65,000
	<u>62,156</u>	<u>19,278</u>	<u>(20,158)</u>	<u>61,276</u>
Total unrestricted funds	<u>174,747</u>	<u>119,637</u>	<u>(121,781)</u>	<u>172,603</u>
Restricted funds				
Scotland: (Core)	3,898	44,267	(48,284)	(119)
Community For Recovery	3,074	24,333	(25,685)	1,722
SBC Prevention Project	210	18,664	(18,894)	(20)
Lloyds Bank Foundation West Midlands	4	25,000	(25,000)	4
	<u>7,186</u>	<u>112,264</u>	<u>(117,863)</u>	<u>1,587</u>
Total restricted funds	<u>7,186</u>	<u>112,264</u>	<u>(117,863)</u>	<u>1,587</u>
Total funds	<u>181,933</u>	<u>231,901</u>	<u>(239,644)</u>	<u>174,190</u>

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Notes to the Financial Statements for the Year Ended 28 February 2023

	Balance at 1 March 2021 £	Incoming resources £	Resources expended £	Balance at 28 February 2022 £
Unrestricted funds				
<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>
Total unrestricted funds	<u>182,884</u>	<u>65,224</u>	<u>(73,361)</u>	<u>174,747</u>
Restricted				
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>
Total restricted funds	<u>2,913</u>	<u>174,363</u>	<u>(170,090)</u>	<u>7,186</u>
Total funds	<u>185,797</u>	<u>239,587</u>	<u>(243,451)</u>	<u>181,933</u>

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Notes to the Financial Statements for the Year Ended 28 February 2023

17 Analysis of net assets between funds

	Unrestricted funds		Restricted funds £	Total funds at 28 February 2023 £
	General £	Designated £		
Current assets	117,487	61,276	27,421	206,184
Current liabilities	(6,151)	-	(25,834)	(31,985)
Total net assets	<u>111,336</u>	<u>61,276</u>	<u>1,587</u>	<u>174,199</u>

	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	<u>112,591</u>	<u>62,156</u>	<u>7,186</u>	<u>181,933</u>

18 Related party transactions

There were no related party transactions in the year.