

Company registration number: 01859082  
Charity registration number: 326732  
Scottish charity registration number: SCO39981

# Re-Solv Charity

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 29 February 2024

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# Re-Solv Charity

## Contents

Reference and Administrative Details	1
Trustees' Report	2 to 23
Independent Examiner's Report	24
Statement of Financial Activities	25
Balance Sheet	26
Notes to the Financial Statements	27 to 39

## Re-Solv Trustees

Chairman	Michael Spellman	- Lecturer, Institute of Policing, Staffordshire University
Vice-Chairman	Patrick Heskins	- CEO, British Aerosol Manufacturers' Association
Trustees	John Boswell Alice Duffill  Rachel Holder  Tony Mills Chris Royle Gill Venables	- Public Health Specialist - Senior Brand Manager for Sure, Unilever - Head of HR Legal, Lloyds Banking Group - 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 feeds into the Trustee meetings to shape, advise on and improve our work.

### **Summary of the Year**

It is my pleasure to again write this introduction to Re-Solv's accounts for 2023/24 having been Chair of the Board of Trustees for four years. Re-Solv has had another strong year delivering support, training, prevention and advocacy work across the UK. Please take time to read through the report to see the full details of what we have achieved this year.

Re-Solv is the only organisation delivering specific work on gas and solvent use in the UK – and is widely recognised as the key expert in this field. The inhalation of gases and solvents to achieve intoxication continues to be a significant risk, and Re-Solv's long history of response in this area is essential to deliver the advice and assistance that people need to overcome their reliance on these substances.

Re-Solv's financial performance in 2023/24 was strong and stable. We finished the year with a small deficit of £8,851, bringing our overall reserves to just over £165,000. This figure is in line with our Reserves Policy. We have also sensibly ensured that these funds are ethically invested to generate additional funds

We were delighted to secure three-year funding from the National Lottery Community Fund in February for our project *Supporting communities to reduce harms from nitrous oxide and other gases*. This project has already helped many people who were struggling to find the support and information that they needed with using nitrous oxide and other gases. This funding will help to ensure the continuity of Re-Solv for the foreseeable future.

Re-Solv also received significant grants from Lloyds Bank Foundation, Tudor Trust, Garfield Weston and CORRA Foundation (on behalf of the Scottish Government). I would like to sincerely thank all of our Grant funders for helping to secure Re-Solv's work.

I would also like to express our gratitude to Unilever and the British Aerosol Manufacturers' Association for their continued backing of our work. Our relationships with corporate and manufacturing partners are a very important part of developing solutions to the problems associated with the inappropriate use of their products.

Re-Solv continues to campaign for more detailed research and statistics that will better enable us to benefit those in need. In 2023 Re-Solv participated in the Advisory Council on the Misuse of Drugs (ACMD) Working Group to discuss whether Amyl Nitrites ('poppers') should be exempted from the Psychoactive Substances Act and Re-Solv was the only charity to take part in the Working Group. The recommendations made by the Group are awaiting a response from Government. We also continued to meet with drug policy colleagues in the Home Office and Scottish Government to ensure that gas and solvent use remains high on the agenda when considering prevention work.

We are hoping to receive updated mortality statistics from the Office for National Statistics this year. The most recent year measuring mortality across the UK was 2020 so we are keen to update our understanding – not least of which to see if there was an impact on mortality

associated with gas and solvent use during the COVID pandemic. We hope to be able to report back on this in next year's annual report.

I would like to thank my colleagues on Re-Solv's trustee board for their continued commitment to ensuring that people struggling with gas and solvent use have a strong charity to turn to in times of need. Finally, I would like to recognise the staff at Re-Solv who continue to work assiduously in supporting clients and delivering high quality training and advice. Their commitment to the vital work that we do enables maximum levels of assistance to be delivered for people with few other options.



Mick Spellman, Chair  
2024

# Re-Solv



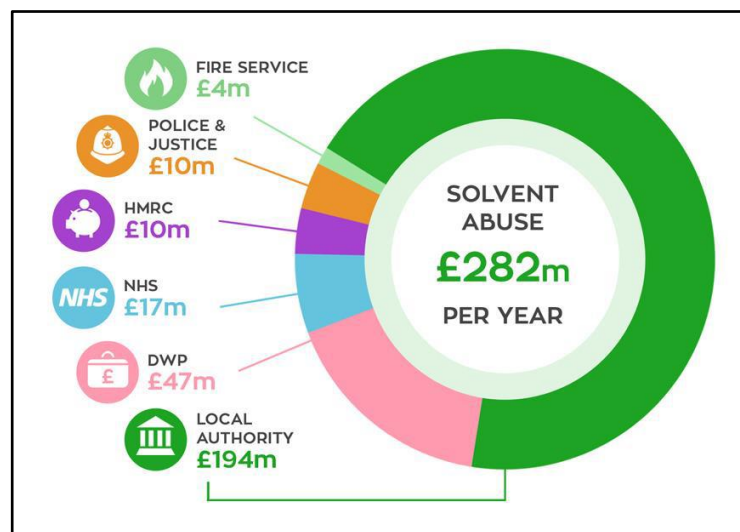
## About Re-Solv & the problem of gas and solvent use

*“Re-Solv has been such a supportive tool in aiding my recovery. I found it extremely helpful that Nicola specialised in gas misuse as other drug services were struggling to help with my substance use but Nicola’s specialised help from recovery support to medical support has been amazing! It’s great that I can call Nicola when struggling with cravings. She’s always there at the drop of a hat to answer a call when I’m in need and I really appreciate that! Thanks Re-Solv.”* **25-year-old nitrous oxide user from Blackburn.**

### **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 delivers support, prevention, training and advocacy around the issue of deliberate gas and solvent inhalation. In October 2024 we will celebrate 40 years of service delivery. In that time, we have seen significant changes – the age profile has increased, butane became much more of an issue compared to solvents, and – in recent years – nitrous oxide has become a very serious concern. The issue has changed, but the solution is the same: supporting people to make better, healthier choices; making sure services have the skills to respond to people in need; engaging with manufacturers and policy makers to ensure that the problem is considered and acted on; and giving young people the information that they need to make the choices that are right for them.

The main products inhaled for intoxication in the UK are butane in cigarette lighter refills or aerosols (mainly deodorants); nitrous oxide from small cream whipping canisters and (in recent years) the larger ‘Smart Whip’ style canisters; petrol; some industrial strength adhesives and a range of other household products. The products that cause the most problems in the UK are butane based products and nitrous oxide.



The report *The Social Impact of Solvent Abuse* (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’s service delivery model is extremely good value for money. Along with other partners in the field, we have been successful in supporting many hundreds of people to overcome their use of gases and solvents for intoxication, and we think our work has contributed significantly to many more never inhaling these products.

**Over Re-Solv's lifetime, deaths of young people under the age of 20 from gas and solvent use have dropped from 16 per year (average 2001 to 2005) to 3 per year (average 2016 to 2020). This is down to the commitment and hard work of partners across the field, and is a rare example of a success story in the substance misuse world.**

However, in the past year there have been increased reports of a 'chroming' TikTok challenge apparently resulting in deaths which we are very concerned about and continue to monitor – plus reports from local services of increases in use among young people in their area.

We deliver support for people who are struggling with inhaling gases and solvents; training to professionals who may encounter someone inhaling gases/solvents through the course of their work; prevention to young people who need to understand the facts; and advocacy to make sure that policy makers and organisations who make or sell the products that are inhaled continue to look for solutions.

### **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 delivers direct support to people who need it, training to professionals and others working in roles that come into contact with gas and solvent users, and fact-based information to anyone who has concerns. We are there for people who find themselves in need in often very difficult and worrying circumstances and help to provide holistic support and routes into recovery and local support networks. There is no other organisation delivering this vital work in the UK.

### **Case Study: Heavy use of nitrous oxide**

Miss S is 27 years of age, lives with her parents and siblings and has worked as a paramedic for eight years. She was introduced to inhaling nitrous oxide by her boyfriend who convinced her to inhale it in the back of the ambulance between emergency calls. Miss S was very reluctant as she is a practicing Muslim and has never tried any drugs or alcohol. However, she trusted her new boyfriend and wanted to please him so she participated. This then became a regular occurrence whenever the two of them worked together and also then began to be a feature of their relationship outside of work.

Miss S and her boyfriend started to miss shifts at work as she was still under the influence and also wanted to inhale more nitrous. Miss S even crashed her car into three other parked cars whilst under the influence of nitrous and left the scene. Fortunately, she returned to the scene with her insurance details before the police were contacted.

Miss S then discovered that her boyfriend was cheating on her and whilst heavily under the influence of nitrous oxide she messaged the woman involved and sent her unpleasant texts. The woman reported these to the police and Miss S was charged with malicious communication. The police visited Miss S's place of work and she was immediately sacked from her job as a paramedic. She continued to inhale nitrous oxide daily to block out her loss of job and relationship and was inhaling up to 18 Smart Whips a day, sometimes with her younger sister and sometimes alone. Now currently unemployed, she accumulated significant debt with the dealers. She was buying from a local Barber's shop in the day and a street dealer at night. Miss S had previously saved £30,000 towards her own house but had to use this money to clear her nitrous debts which were in excess of £20,000.

The impact that nitrous oxide has had on Miss S's life has been catastrophic. Miss S is now barred from ever working as a paramedic again and she can never work in a role that requires an Enhanced DBS. Her walking is severely impaired, she has constant pain in her lower spine and has been diagnosed with blood clots on her lungs.

Due to her feelings of shame, Miss S kept her nitrous use a secret from her parents and friends and so has had to try to deal with the stress it has caused alone. With Nicola's support she is now abstinent from nitrous oxide and her body has started to show some signs of recovery. Nicola has spent a lot of time working on Miss S's self-esteem and confidence to find alternative employment and retrain in another career. She is now working in a temporary job as a receptionist at a law firm and is also building up her own beauty treatment business which she hopes will become her full time career. This case highlights how addictive nitrous oxide is and how quickly its inhalation can destroy a person's life.

## **Projects & Service Delivery**

### **Advocacy work**

Re-Solv works with policy makers, manufacturers and others to ensure that the issue of gas and solvent use stays on the public agenda.

In 2023/24 Re-Solv met with the drug policy teams in England and Scotland to discuss the issue. We also communicated with Welsh and Northern Ireland colleagues to share our work and learning around the topic.

We were pleased to again be invited to participate in the work of the government's Advisory Council on the Misuse of Drugs (ACMD) looking into the issue of alkyl nitrites and whether they should be specifically exempted from the Psychoactive Substances Supply Act 2016. The ACMD Working Group's report to government ministers was published in May 2024 and is currently awaiting a response.

We were also very pleased to meet with policy colleagues from the Scottish Government and to be able to discuss our work in detail. The Scottish Government has long been supportive of Re-Solv's prevention work and we are grateful for the long standing relationship.

In addition to government policy makers, Re-Solv also communicates with other key stakeholders in the field including product manufacturers, retailers, police, trading standards, environmental health, local commissioners and others who have a stake in ensuring that the effects from the deliberate inhalation of gases and solvents is minimised.

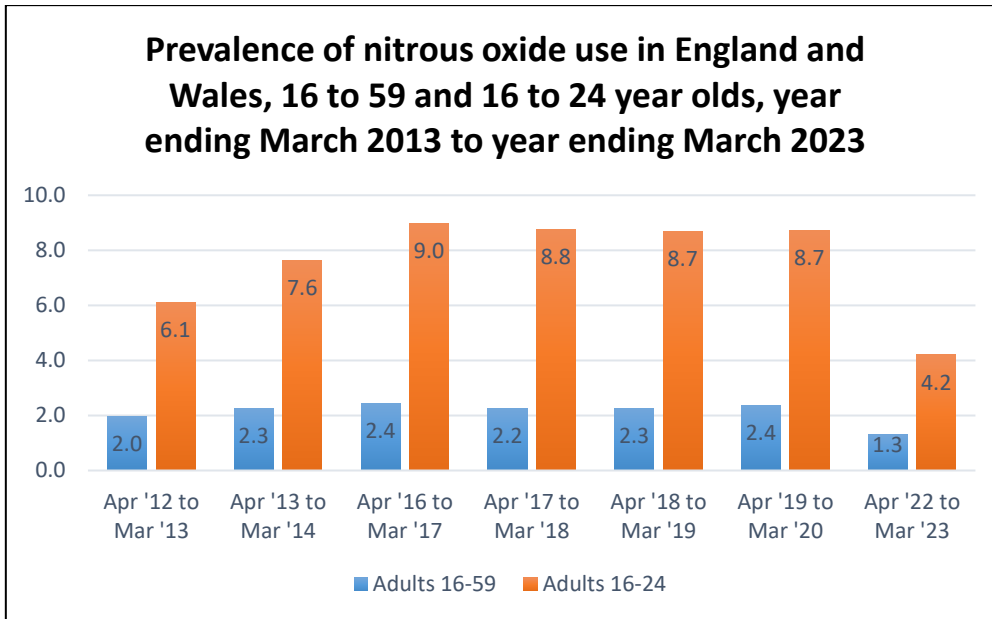
### **Nitrous Oxide**

In November 2023 the UK government classified nitrous oxide as a Class C substance under the 1971 Misuse of Drugs Act. Nitrous oxide is now illegal to use, as well as to sell or supply for recreational inhalation purposes.

Re-Solv participated in the Advisory Council on the Misuse of Drugs (ACMD) Working Group review around the harms associated with nitrous oxide. We agreed with the Working Group that nitrous oxide should remain under the Psychoactive Substances Act 2016 that did not criminalise use but did prevent the sale or supply of the product. We are not yet in a position to analyse the consequences of the change in legislation.

We have also worked with Birmingham City University over the past year to produce a report about nitrous oxide use within the British South Asian community. This report will help us to provide better support to people in minority communities.

The last official figures measuring prevalence of nitrous oxide use in England indicated a substantial decrease. Home Office figures show last year usage for people aged 16 to 24 in England was 3.9% in 2022/23, compared to 8.7% in 2019/20. Prevalance data following the change in the legal postion for using nitrous oxide will not be available until 2025.



The drop in prevalence is good news, but there is still significant use of nitrous oxide happening across the UK. The use of larger canisters that has developed in recent years has caused very significant problems for users. Some Accident and Emergency departments have reported substantial increases in the number of young people seeking help after developing problems with heavy use. Research has shown that using large amounts of nitrous oxide daily over a period of months can cause serious harms, including nerve damage and possible paralysis. There are also increasing reports of bladder issues and sexual dysfunction.



In 2024 Re-Solv received three-year funding from the National Lottery Community Fund to support people who are struggling with using nitrous oxide and other gases, and to deliver training and prevention work to professionals and community members to help others to better understand the issue. Work on this programme has commenced and we are currently supporting more clients

struggling with nitrous oxide than ever before. We are also delivering nitrous oxide specific training. If your service would benefit from this training please do get in touch. We have also been pleased to develop a partnership with neurology and psychology colleagues based at Queen Mary’s University in London who are delivering work around nitrous oxide.

## Supporting people struggling with gas and solvent use

*“Before I met Nicola I thought there was nowhere to go for people taking gas. As soon as I met Nicola she explained to me the risks and that she sees loads of people on it. I’m glad I found Nicola cos otherwise I would probably have still been on it. I have also stopped drinking and I don’t take any drugs at all. Nicola has helped me to turn my life around and I owe her my life. There were times when I wanted to die, but Nicola pulled me through it and now my life is amazing. I have my family back and Nicola has helped me to achieve that. She supported me weekly, looked after me and if you need help with the gas, Nicola can sort it out for you. I wasn’t on my own anymore and I didn’t feel embarrassed once I met Nicola, cos I knew I wasn’t on my own. They are a charity and they need support, otherwise they won’t be around to support people like me.”*

**Re-Solv client**

Re-Solv’s core work in England was funded in 2023/24 by Tudor Trust, The Lloyds Bank Foundation, Garfield Weston Foundation and the National Lottery Community Fund.

### **Our key support activities:**

- One-to-one direct work with gas/solvent users, supporting their recovery and putting tools in place for them to make healthier choices going forward;
- Partnership working – ensuring people benefit from linked-up care by liaising with colleagues 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;
- 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.

Only 1-2% of gas and solvent users present in drug services and there is almost no support or prevention work in this field - except that led by Re-Solv. We support vulnerable people across the UK who often have nowhere else to turn for help. Gas and solvent users are stigmatised, even within the drug taking community, and face inequality of access to support.

People searching for support for gas and solvent use often struggle to find help. There are no other services working in the UK that offer the services that Re-Solv does. Whether someone has been inhaling butane from lighter refills for years, or is a parent who has just found out that their daughter has been inhaling deodorants, people need to be able to access evidence-based support and information. We provide a safe space to talk, without judgement and without excessive scare tactics. Users need to know that they have the ability to reduce or cease use, and family-members or others need to understand that they are not alone and that what their relative is doing, whilst not common, is also not completely irrational. There are reasons why people choose to use these products, and the calm and rational approach that Re-Solv is able to deliver is vital to ensure a path to support and recovery.

Re-Solv directly supported over 150 individuals in 2023/24, either with intensive one-to-one support or through crisis response on our helpline. Much of our one-to-one support work takes place over many sessions.

Last year before receiving intensive support, clients averaged 1.6/10 on the awareness of risks associated gas and solvent use. After receiving support, they averaged 8.5/10. Similarly, most clients show significant improvement in other areas after working with us. For example: Reduced or ceased inhaling: Scores rose, on average from 1.5 to 6.9; Better able to cope/manage their mental health: Scores rose, on average from 1.5 to 6.8; Volunteering/ employment/ purposeful activity; Scores rose, on average from 1.5 to 5.2

We work hard to deliver wraparound support to people who are struggling with gases and solvents, and are pleased to see that many of our clients show significant improvement after working with us.

*“Never had training around this in 14 years, so lots of new learning. But not just the content, the delivery was great too and especially the mix with the polls and the presentation. Just wanted to let you know your hard work was appreciated. I am already telling my colleagues about it, both in my team and beyond, and what I am sharing is coming as a shock to most.”* **Social Worker, Nottinghamshire**

Re-Solv professional training work has again been very well received in 2023/24. We delivered training to over 1,000 professionals working across a range of organisations, including social work, probation, substance misuse, care home, police and trading standards. We see this work as vital as the risk of death associated with inhaling butane products can have significant impacts on services and communities.

We have been receiving more requests to deliver nitrous oxide specific training, and our work with the Advisory Council on the Misuse of Drugs (ACMD) and Queen Mary’s Hospital has allowed us to increase our understanding of the issue significantly. We are also helping to disseminate Queen Mary’s Care Pathway document for people presenting to services with neurological harms, increasing the potential for people to get the help they need quicker.

Across our professional training, knowledge of solvent and gas use rose from an average of 3.6 out of 10 before training to 8.0 afterwards, and confidence in supporting a client who uses solvents and/or gases rose from 3.6 out of 10 before training to 7.9 afterwards.

We also recruited an additional 245 Recovery Champions this year, bringing our current total number to 1277. 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.

### **Case Study: Overcoming butane Use**

I was taken into care when I was 6 years old and had to leave when I was 18. I didn't know how to survive and felt completely alone as I lost all touch with my brothers and sisters. I was homeless straight away and started to drink alcohol and eventually turned to heroin and crack. I started inhaling when I was about 50. I was drinking alcohol daily but I was low on my money and some people said "try some gas". I thought it was only kids that take gas. But when I saw grown up people doing it as well, I thought it couldn't be that bad. I tried it and realised that the gas did more than the drink. I liked the buzz of it and it made me forget things. That's how it started.

I know you can get addicted to heroin and crack but you can also get addicted to gas, believe me. I was spending £10 on it every day, a £1 a can and the shops would give it me on credit. I used to be at the shop for 8am, waiting for them to open cos I was craving it. When you take gas you haven't got a clue what you are doing. You see and imagine things that aren't real. Sometimes I didn't even know that I was taking it. I would pass out in the street.

I was moved into a shared house but I didn't know anything about the risk with gas. I didn't really talk about gas to anyone because I didn't realise it was a big thing but then accidents started to happen. I inhaled once and lit a cigarette and all my throat was on fire. It went all the way down. It really scared me. I thought how simply the gas canister could explode and cause a fire.

My landlord did an inspection and took me to court because of the gas cans saying I was a fire risk. I got nine months in prison. It was horrendous. When I got released I was moved into a supported house again but I was still secretly taking gas. I just wanted to die.

I thought I was the only one doing gas, other than kids. Then one day I was in town and I saw a bloke with a jacket on and he was sniffing the gas up his sleeve. I felt embarrassed that I was doing the same thing. I just thought to myself "I am 60 now, I don't want to do it anymore".

I went to my local drug service for support. They didn't really understand gas and said that they only supported people on heroin and other strong drugs. They didn't think nothing of my gas use and didn't think it was a problem. They gave me Nicola's number from Re-Solv.

I only knew it could kill when Nicola told me about the risks and when she told me about the number of older users that she supports with gas I felt like I wasn't on my own. I felt less isolated knowing that and I thought "other gas users must all feel the same as well". Knowing that I was not on my own and other people have recovered, I thought "I can do something about this". Nicola and I went down to the shops and I said to the bloke "don't give me any more gas" and I stopped.

I will never go back on gas again, it's not worth it. I'm 64 now, and I've been reunited with my sister after 46 years apart. She said that if I was still on gas she wouldn't have wanted to know me. I want to forget the past, it's gone. But everything has turned around for the best and I'm looking forward to the future. I am a brother in law, an uncle and a great uncle and I want to make the most of my life with my family.

People still struggle to access support around their gas and solvent use, including their use of nitrous oxide. We continue to receive referrals through from FRANK, England’s national drug helpline, as well as from some service providers who do not feel that they have the skills to support someone using gases or solvents. We will continue to work hard to make sure these people receive the support and care that they deserve to try to make a better life for themselves and for their loved ones.

*“I feel if it wasn't for Nicola I would still be in a very dark place. I don't wish to take balloons anymore and feel stronger, positive and confident in heading towards a better future. I am 100 percent sure if I hadn't received the support I have with Nicola I would have lost everything.”* **27-year-old nitrous oxide user from Birmingham.**

### Re-Solv Stafford Borough



Re-Solv is funded to deliver prevention work in schools and across the local Stafford Borough community.

In 2023/24 our Project Lead Dan Gibbons delivered over 30 sessions across the community reaching over 2,400 young people and over 370 professionals.

Dan also works in partnership with other agencies delivering prevention work across the Borough, including local community groups, youth organisations, other charities and the police. Feedback for the sessions has again been excellent, with many schools highlighting how important this work is: “What a brilliant speaker from Re-Solv. The talk was very informative, pitched exactly right for our Y10 students and delivered excellently. The talk focused on providing information about certain types of drugs and their effects and this was delivered in a non-judgemental way. Looking around the hall, the students were engaged throughout the 50 minute talk. It would be a shame if services such as these were cut and students were not exposed to this sort of information.” (Graham Balfour High School).

Re-Solv has also been commissioned to deliver additional work in 2024, including prevention work on vaping across the schools in Stafford Borough and training on problems with the drug Monkey Dust across the community.

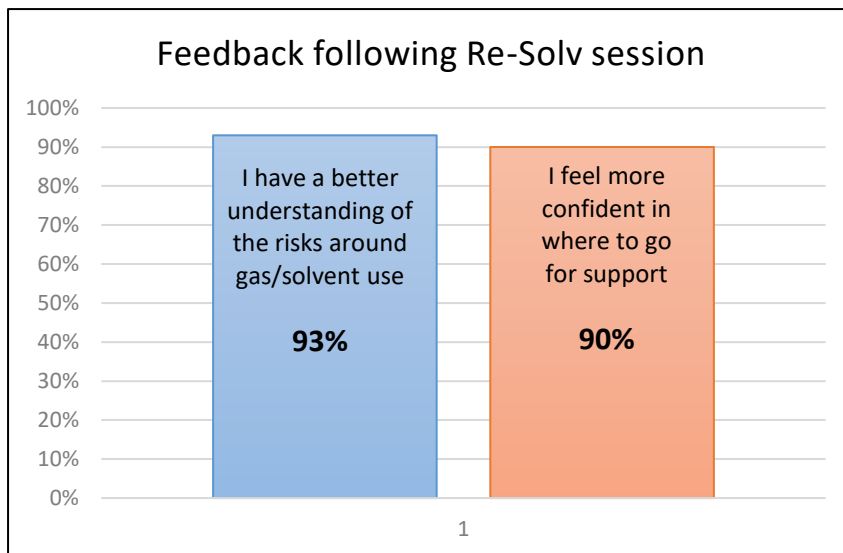
Re-Solv has been delivering prevention work in schools and across the community in Stafford Borough since 2018. We are pleased to continue this partnership and look forward to delivering this vital work across the local community for years to come.

*“This work is vital.”* **Parent**

*“The session that you delivered had a really big impact on the class – especially the part about peer pressure. This is really relevant especially as they transition to high school, so we’d love to be a part of it.”* **Local primary school, year 6 teacher**

## Re-Solv Scotland

Re-Solv is funded by the Scottish Government to deliver training and prevention work across Scotland. This funding is managed by the Corra Foundation. We are grateful to both Corra and the Scottish Government for continuing to support our work for many years.



Our work in Scotland is delivered by Alex Kellas. Alex delivers across the whole of Scotland, utilising a mixture of face to face and online training and prevention sessions. In 2023/24 we reached over 2,500 young people with evidence based prevention sessions, including some brief intervention work. Some of this work was delivered

at community events and activities in areas such as Glasgow, Perth, Inverness and Edinburgh and Aberdeen. Feedback from the young people reached shows how important it is to have discussions around gas and solvent use early.

Re-Solv also works closely with a number of Alcohol and Drug Partnerships (ADPS) across Scotland, using this network to identify people and agencies that could benefit from Re-Solv’s specialist training. In the year Alex delivered training to over 300 people from a variety of

*‘This was a great training with a lot of information and a real sense of expertise in delivery.’*

*‘10/10, will be recommending.’*

*“Fab training, trainer was well informed and passion for supporting others came through.”*

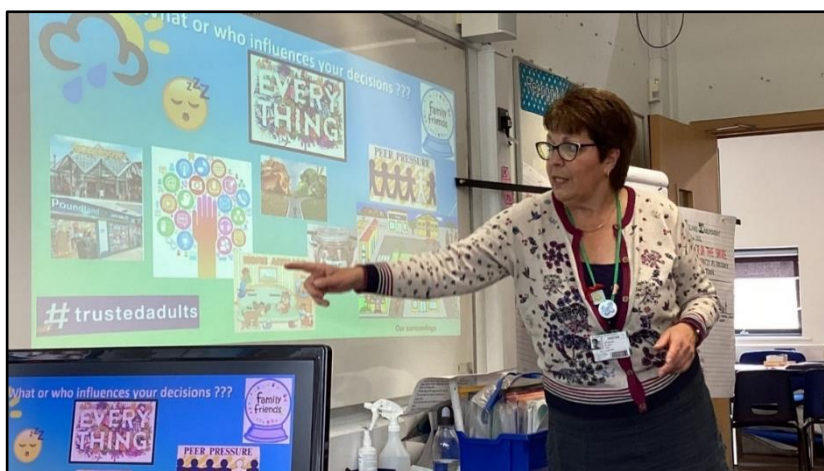
*“Re-Solv responded very quickly to our request for training and have answered all our questions, I feel much more knowledgeable.”*

different organisations, including social work teams, support workers, children's charities, drug workers and police. Feedback received following training is excellent, with 98% saying that they felt more confident to manage an incident involving someone using gases /solvents.

Our work in Scotland is currently funded until April 2025. We will be applying this year to ensure that our prevention and training work is able to continue.

## Re-Solv Northamptonshire

Re-Solv is funded to deliver prevention work across Northamptonshire by West Northamptonshire Council and North Northamptonshire Council. Both Councils have been supporting our prevention deliver for a number of years.



Our Project lead in Northamptonshire is Joy Miller. Joy has been delivering in schools across the Borough for many years, first with the (now closed) charity Solve It and for the past five years with Re-Solv. Joy's 3-2-1 Decision Making sessions are very popular in the primary schools, where she delivers to the key Year Five and Six age groups.

In 2023/24 Joy reached over 3,700 young people across Northamptonshire with evidence based sessions on good decision making, vaping, gases and solvents and nitrous oxide. Joy delivered over 100 sessions in a variety of settings, including primary schools, secondary schools, colleges, universities and other community settings.

We are currently looking into funding to continue our work across Northamptonshire, with a bid in to West Northamptonshire Borough and upcoming bids to be submitted to North Northamptonshire. We very much appreciate the support of these councils in delivering this necessary prevention work and hope to be able to continue delivery in the future.

*"Re-solv is a fantastic charity that Lings (primary school) has been working with for almost 10 years. They provide valuable workshops which really help our children to understand the risks of solvent abuse and other illegal drugs. The children in Years 5 and 6 are always really enthusiastic about Joy's visit and able to explain clearly what they have learnt during their sessions. After a recent revelation that pupils in Year 4 were being exposed to vaping, Joy at re-solv was the obvious choice to come in and talk to Years 4-6 about the dangers of vaping, and was able to accommodate us at very short notice, with great resources and subject knowledge. I cannot emphasise how valuable these experience have been for our children."* **PSHE Coordinator, Lings Primary School**

## Re-Solv's Advisory Panel

In 2023/24 Re-Solv's Advisory Panel of people with lived experience helped us to produce a series of case studies based on their personal stories.

*"My first experience with nitrous oxide was when I was 17 at a party 12 years ago, everyone else was doing it. It was the big cannisters you get at the hospital. Great feeling, buzzing, endorphins pumping – a 30-60 second hallucination/trip. I wasn't aware of any risks. I also used MDMA which made it feel a lot better.*

*My life fell apart due to the Nos - family, relationship, business, mental health - everything went downhill. The lowest point was sitting in my car alone doing them becoming more depressed each day.*

*My partner and my brother helped me to get support. Substance misuse services didn't really know how to support me. Nicola from Re-Solv was able to help.*

*I am blessed to still be here, although I still have pins and needles a month later. I have yet to fully recover. I have now entered the new chapter of nearly being 30 and everything is going well after stopping the Nos." **Re-Solv Advisory Panel member***

Our work with our Advisory Panel helps us to shape our delivery. In particular, our work with clients who are struggling with nitrous oxide use has developed over the last two years following discussions with our Panel. They have helped us to better understand some of the issues that people using nitrous oxide are struggling with, and how we might be able to offer better support.

We would like to thank our Advisory Panel members for the support and insight that they provide. Participation on the Panel can be challenging in that our members might be considering areas in their life that they would like to put behind them. We are very grateful that they have allowed us to use their stories to help others.

*"In March I was at the bottom of a really big mountain but over the past 6 months I have moved forward so much. I am focusing all my effort on getting better. I remind my kids about the Mum I used to be, dancing around the kitchen with them singing and baking cakes, and I will get back to that point." **Re-Solv Advisory Panel member***

## Social Media, Website and Resources

In 2023/24 Re-Solv worked with Promo Cymru to review our use of social media. Promo Cymru provided training on the online design platform Canva and also advised on the use of Instagram, TikTok, Facebook and Twitter. We would like to thank Lloyds Bank Foundation for funding this support.

Re-Solv has over 1,350 followers on X (formally Twitter), and messages about gas and solvent use prevention and support. We also promote others working in prevention. We also maintain a Facebook page to direct people looking for information or support to our website.

[www.re-solv.org](http://www.re-solv.org) is the first port of call for many people looking for information on gas and solvent use, often from parents looking for information when they discover a child has been experimenting with inhaling products, or professionals who are working with a client who is using gases or solvents. We are pleased to appear on the first page on most search engines for the topic. In 2023/24 we had over 25,000 unique visits to our website.

In addition to our online activities, we also produce resources to support our project work. In 2023/24 we updated our 'Lowdown' guides on nitrous oxide and gas and solvent use, as well as updating support materials that we use in schools and community events. We also produced leaflets with information on vaping and where to get support locally.

There have been reports for a number of years around gas and solvent use being shared on social media, but in the past year that seems to have increased with reports of a 'chroming' TikTok challenge.

It is difficult to combat posts aimed at young people and at the moment we are monitoring as best we can the impact. We are working with partners to look at how we will be best placed to respond to this issue.

### **Partnership Activities**

Re-Solv sees partnership working as a core element of ensuring information about gas and solvent use is shared as widely as possible.

In 2023/24 we continued working with all the major substance misuse providers, integrating our work into their training programmes where possible. Our training delivery with Turning Point, We Are With You and Change, Grow, Live allows us to reach substantial numbers of professionals delivering substance misuse support work across England. In Scotland we deliver across many of the Alcohol and Drug Partnerships (ADPs), again ensuring a good reach with professionals who may come into contact with someone using gases/solvents.

We also continued our work with manufacturers and retailers of the products that are misused. We are pleased to continue our strong partnership with the British Aerosol Manufacturers' Association and Unilever in particular. We also communicate with companies that sell butane cigarette lighter refills and nitrous oxide canisters. We see these partnerships as an important part of our advocacy work ensuring companies have a stake in the issue.

We were pleased to complete our project with Birmingham City University in early 2024 looking into the experiences of nitrous oxide use in the British South Asian community around Birmingham. We also communicated with other academics in the year, in the UK and internationally.

We would like to thank all those organisations who work alongside Re-Solv to try to find solutions to limit the harms associated with gas and solvent use.

### **Supporters and Recovery Champions**

Re-Solv has over 1,200 registered Supporters and 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.

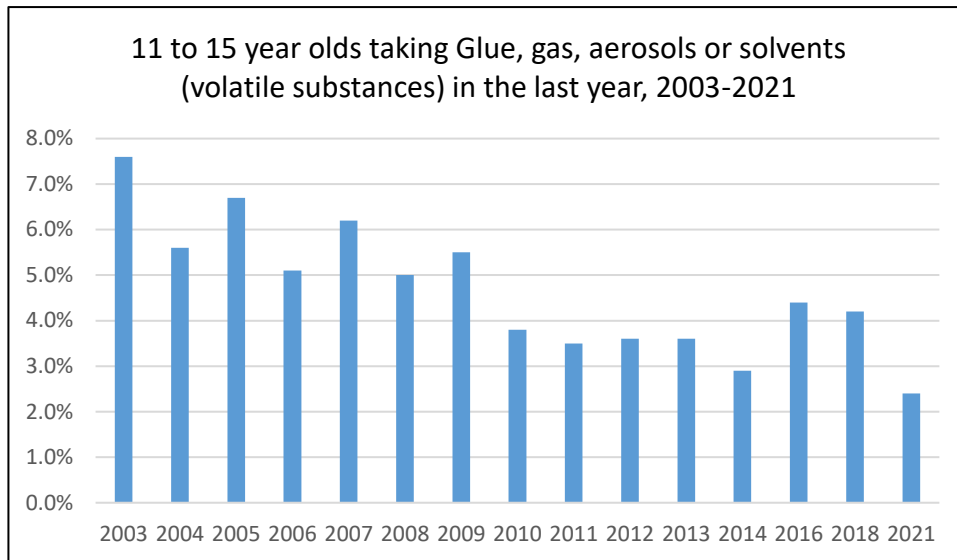
### **Young people and gas and solvent use**

*“Your manner and engagement was superb and gripped the pupils for over an hour, which is very rare for them to engage in anything for this length of time.*

*The impact upon the students has been profound. Two students have communicated that they have used the information you gave and have thought about the choices they have made in the past and it has positively influenced their attitude and use of drugs in the community. We were in awe of the impact on that day and since you visited.”* **Loxley Hall School, Staffordshire**

Esra Haynes, a 13-year-old girl from Melbourne, Australia, tragically died in April 2023 after inhaling from a deodorant. There were various press reports that stated that Esra’s death was linked to a ‘chroming’ social media challenge that had been spreading, particularly on TikTok. Tommie-Lee Grace Billington, an 11-year-old from Lancashire, died in March 2024. Tommie-Lee’s death is also being tied to the social media challenge. ‘Chroming’ is a slang term used in Australia for intentionally inhaling from an aerosol to achieve intoxication.

These tragic deaths highlight the very important role that prevention work plays in education. In the UK, statistics show that young people continue to experiment with these products. The last year recorded showed a drop in the number of young people aged 11-15 who said that they had taken a ‘Glue, gas, aerosol or solvent’ in the last year, from 4.2% in 2018 to 2.4% in 2021. We were pleased to see this reduction, but we remain very concerned over these recent deaths and continuing stories of social media challenges.



The younger ages are still more likely to experiment with inhaling these products. 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 deliberately inhales gases from aerosol products. It is very important that this information is available to those in need.**

Re-Solv has also seen a rise in parents of younger children (11-14 years-old) contacting us for support and information when they find out that their child has been inhaling products. This can be an extremely worrying and bewildering position for a parent, who maybe wasn't even aware that these products could be inhaled. It is vital that we are here to be able to calmly discuss the issue and to provide ideas about where to go and what to do to support their child to stop.

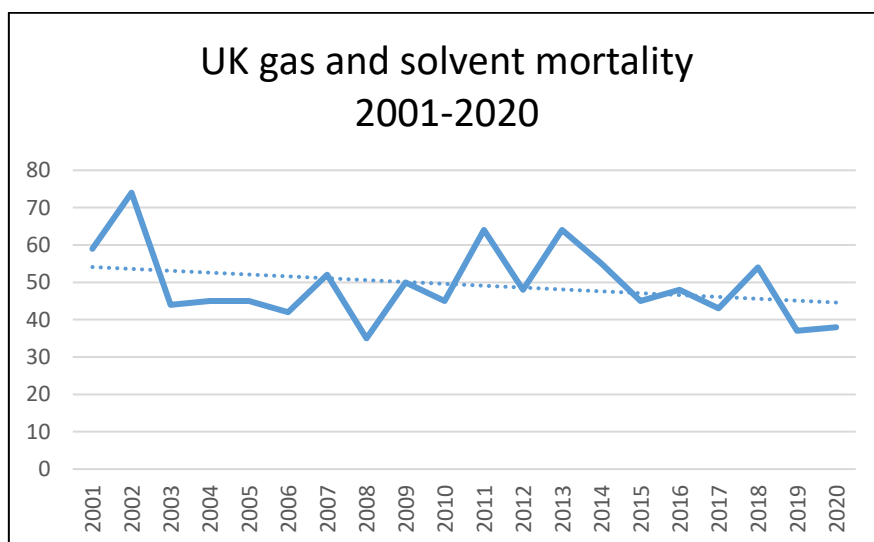
**In 2023/24 Re-Solv delivered direct prevention sessions to over 10,000 young people across the UK, providing them with the information they need to make positive, healthy decisions.**

Re-Solv delivers prevention work in schools and communities where we are funded to do so across the UK. We deliver across the age ranges, from 10 and 11-year-olds up through college and university aged young people. Our prevention work is based on many years of delivery and we are able to deliver across topics that many other organisations do not feel confident enough to be able to discuss. Our feedback is excellent, with return visits often scheduled many months in advance.

We hope to see new statistics in 2024 that will enable us to better understand the recent trends in gas and solvent use.

## Gas and solvent use mortality

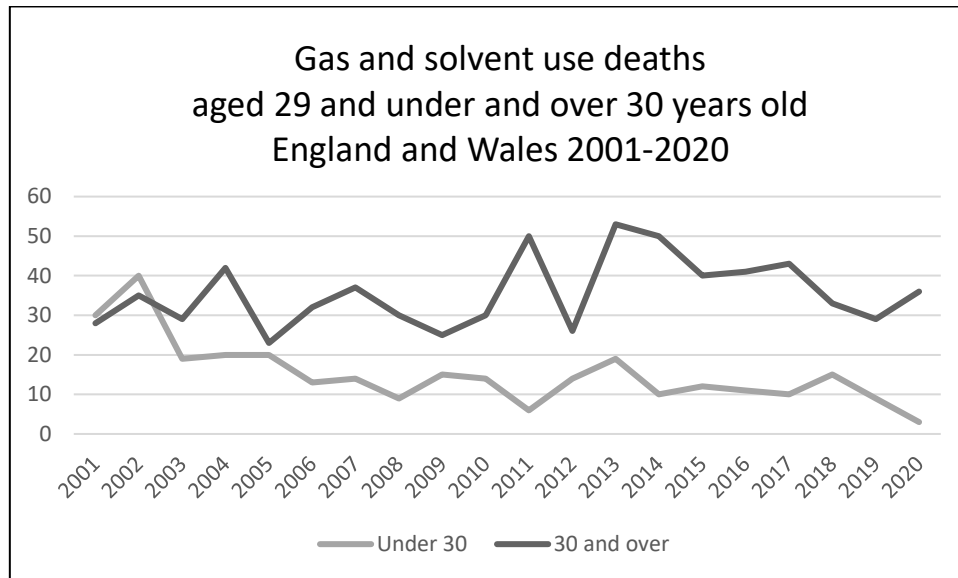
Mortality statistics associated with the misuse of gases and solvents have been recorded and reported on by the Office for National Statistics, National Records Scotland and the Northern Ireland Statistics and Research Agency. Re-Solv is thankful to these agencies for continuing to collect data so that we and other stakeholders are better able to understand the problem. These reports are vital for understanding the trends and developments with this ever changing area of substance use. We are hopeful that updated statistics will be released soon.



The most recent mortality report produced by the Office for National Statistics was released in 2022 and contained details of deaths associated with the inhalation of gases and solvents from 2001 up to 2020. We are pleased to see that the trend in deaths since 2001 continues to fall. The reporting of mortality does depend on coroners including specific details of the death in a death certificate or coroner's report, so we think these figures are likely to be low. It is also worth remembering the often hidden social costs of gas and solvent use in addition to the mortality rates.

Butane gas continues to be associated with the most deaths in the UK, either in cigarette lighter refills or in aerosol products. Although deaths associated specifically with aerosols have been low in recent years, we are worried that we may see increases following on from recent press reports about social media challenges. Deaths associated with nitrous oxide have increased in the last decade. The change in legislation regarding the use of nitrous oxide may have an impact on these figures. This will be an important statistic to measure the success of the change in legislation.

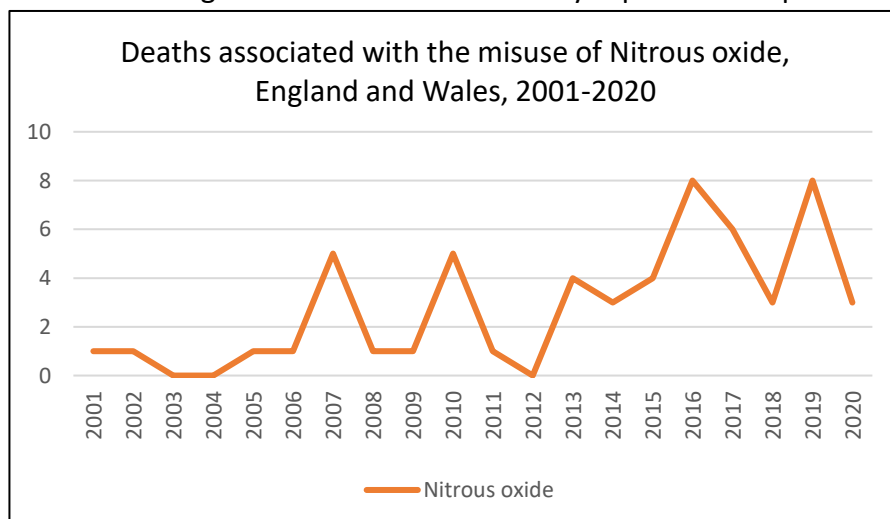
Research has highlighted additional harms associated with nitrous oxide, including nerve damage, damage to the bladder and sexual dysfunction. Re-Solv is supporting more users who have developed very serious dependencies with nitrous oxide, and this work alongside prevention is clearly a priority over the next few years.



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 almost 28-years-old, and in 2020 the mean age of death was 46-years-old. 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.

The reduction in deaths in young people is a real success and can be attributed to the efforts of many people and organisations working hard to ensure that young people are supported to make better decisions and to understand the risks of inhaling these substances. The recent tragic deaths listed above though highlights that it is essential that this work continues to avoid a return of the situation in the 1980s and 1990s when up to 100 young people per year lost their lives to gas and solvent use.

Data was last obtained from the Office for National Statistics in 2022, with deaths registered up to 2020. There is no current plan for the ONS to update this report. Re-Solv is working to try secure the future of the gas and solvent use mortality report. This report is essential for



anyone concerned with deaths caused by these products to have a better understanding of the trends and issues.

## **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.

The Re-Solv trustees have been working through the Charity Governance Code, having now completed sections 'Decision making, risk and control' and 'Board effectiveness'. These exercises have been very beneficial in helping us to strengthen areas that needed improvement, as well as pointing out areas where we are particularly strong. We aim to complete two more sections in 2024.

## **Staff**

Re-Solv's chief executive is its Director, who reports to the Trustees and manages other Re-Solv staff (five in 2023/24). During the 2023/24 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 two investments with interest-bearing ethical savings accounts.

## **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 2023/24 including: The British Aerosol Manufacturers' Association, The Corra Foundation, Garfield Weston, The Gilbert Edgar Trust, Lloyds Bank Foundation, The National Lottery Community Fund, North Northamptonshire Council, The Scottish Government, Stafford Borough Council, Staffordshire County Council, 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. Re-Solv has a target 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.

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For and on behalf of the board

**Michael Spellman**  
Chairman



Re-Solv  
Philanthropy House  
Priestly Court  
Staffordshire Technology Park  
Stafford  
ST18 0LQ

Dated 13/5/24

## Re-Solv Charity

### Independent Examiner's Report to the trustees of Re-Solv Charity ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 29 February 2024.

#### Responsibilities and basis of report

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

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

#### Independent examiner's statement

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 Charity 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: 14/08/2024  
.....

## Re-Solv Charity

### Statement of Financial Activities for the Year Ended 29 February 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	67,096	-	67,096
Charitable activities	4	45,199	116,746	161,945
Other trading activities	5	2,180	-	2,180
Investment income	6	403	-	403
Total income		114,878	116,746	231,624
<b>Expenditure on:</b>				
Charitable activities	7	(98,851)	(141,624)	(240,475)
Total expenditure		(98,851)	(141,624)	(240,475)
Net income/(expenditure)		16,027	(24,878)	(8,851)
Net movement in funds		16,027	(24,878)	(8,851)
<b>Reconciliation of funds</b>				
Total funds brought forward		172,603	1,587	174,190
Total funds carried forward	16	188,630	(23,291)	165,339
	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
<b>Income and Endowments from:</b>				
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		119,637	112,264	231,901
<b>Expenditure on:</b>				
Charitable activities	7	(121,781)	(117,863)	(239,644)
Total expenditure		(121,781)	(117,863)	(239,644)
Net expenditure		(2,144)	(5,599)	(7,743)
Net movement in funds		(2,144)	(5,599)	(7,743)
<b>Reconciliation of funds</b>				
Total funds brought forward		174,747	7,186	181,933
Total funds carried forward	16	172,603	1,587	174,190

All of the charity's activities derive from continuing operations during the above two periods.  
The funds breakdown for 2023 is shown in note 16.

## Re-Solv Charity

### (Registration number: 01859082) Balance Sheet as at 29 February 2024

	Note	2024 £	2023 £
<b>Current assets</b>			
Debtors	13	12,086	42,604
Cash at bank and in hand	14	<u>244,600</u>	<u>163,571</u>
		256,686	206,175
<b>Creditors: Amounts falling due within one year</b>	15	<u>(91,347)</u>	<u>(31,985)</u>
<b>Net assets</b>		<u>165,339</u>	<u>174,190</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds		(23,291)	1,587
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>188,630</u>	<u>172,603</u>
<b>Total funds</b>	16	<u>165,339</u>	<u>174,190</u>

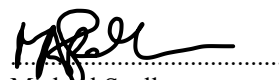
For the financial year ending 29 February 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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

The financial statements on pages 25 to 39 were approved by the trustees, and authorised for issue on ..... and signed on their behalf by:

 ..... 13/8/24  
Michael Spellman  
Chairman

## Re-Solv Charity

### Notes to the Financial Statements for the Year Ended 29 February 2024

#### 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 Charity 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.

##### *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.

## Re-Solv Charity

### Notes to the Financial Statements for the Year Ended 29 February 2024

#### **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.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Tangible fixed assets**

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.

## Re-Solv Charity

### Notes to the Financial Statements for the Year Ended 29 February 2024

#### **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.

#### **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.

## Re-Solv Charity

### Notes to the Financial Statements for the Year Ended 29 February 2024

#### *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**

	<b>Unrestricted funds Designated</b>	<b>General</b>	<b>Total 2024</b>
	£	£	£
Donations and legacies;			
Donations from companies, trusts and similar proceeds	480	66,006	66,486
Other income from donations and legacies	-	610	610
	480	66,616	67,096
	480	66,616	67,096
	<b>Unrestricted funds Designated</b>	<b>General</b>	<b>Total 2023</b>
	£	£	£
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
	779	56,000	56,779
	779	56,000	56,779

## Re-Solv Charity

### Notes to the Financial Statements for the Year Ended 29 February 2024

#### 4 Income from charitable activities

	Unrestricted funds		Restricted funds £	Total 2024 £
	Designated £	General £		
Training & lecture fees	-	4,700	-	4,700
Grants	17,082	22,917	116,746	156,745
Other donations	-	500	-	500
	17,082	28,117	116,746	161,945
	17,082	28,117	116,746	161,945
	Unrestricted funds		Restricted funds £	Total 2023 £
	Designated £	General £		
Training & lecture fees	-	3,025	-	3,025
Grants	19,278	26,550	112,264	158,092
	19,278	29,575	112,264	161,117
	19,278	29,575	112,264	161,117

#### 5 Income from other trading activities

	Unrestricted funds General £	Total 2024 £
	Trading income;	
Other trading income	25	25
Membership subscriptions	2,155	2,155
	2,180	2,180
	2,180	2,180
	Unrestricted funds General £	Total 2023 £
Trading income;		
Other trading income	11,571	11,571
Local fundraising and street collection income	5	5
Membership subscriptions	2,262	2,262
	13,838	13,838
	13,838	13,838

## Re-Solv Charity

### Notes to the Financial Statements for the Year Ended 29 February 2024

#### 6 Investment income

	<b>Unrestricted funds General £</b>	<b>Total 2024 £</b>
Other income from current asset investments	403	403
	403	403
	<b>Unrestricted funds General £</b>	<b>Total 2023 £</b>
Other income from current asset investments	167	167
	167	167

#### 7 Expenditure on charitable activities

	<b>Activity undertaken directly £</b>	<b>Grant funding of activity £</b>	<b>Activity support costs £</b>	<b>2024 £</b>
Education, training & research	42,700	31,479	37,338	111,517
Raising awareness	33,306	24,553	35,874	93,733
Fundraising costs	16,499	-	627	17,126
Governance costs	-	-	1,779	1,779
Regulatory	9,394	6,926	-	16,320
	101,899	62,958	75,618	240,475
	<b>Activity undertaken directly £</b>	<b>Grant funding of activity £</b>	<b>Activity support costs £</b>	<b>2023 £</b>
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
	80,693	66,082	93,499	240,274

## Re-Solv Charity

### Notes to the Financial Statements for the Year Ended 29 February 2024

#### 8 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>2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Education, training & research	9,650	27,688	37,338
Raising awareness	9,271	26,603	35,874
Fundraising costs	316	311	627
Governance costs	1,779	-	1,779
	<u>21,016</u>	<u>54,602</u>	<u>75,618</u>
	<u>21,016</u>	<u>54,602</u>	<u>75,618</u>
	<b>Finance costs</b>	<b>Administration</b>	<b>Total</b>
	<b>£</b>	<b>costs</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>
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>
	<u>20,302</u>	<u>73,197</u>	<u>93,499</u>

##### Governance costs

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
	<b>funds</b>	<b>funds</b>	<b>2024</b>
	<b>General</b>	<b>£</b>	<b>£</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Independent examiner fees			
Examination of the financial statements	612	288	900
Other governance costs	879	-	879
	<u>1,491</u>	<u>288</u>	<u>1,779</u>
	<u>1,491</u>	<u>288</u>	<u>1,779</u>
	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
	<b>funds</b>	<b>funds</b>	<b>2023</b>
	<b>General</b>	<b>£</b>	<b>£</b>
	<b>£</b>	<b>£</b>	<b>£</b>
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>
	<u>1,949</u>	<u>256</u>	<u>2,205</u>

## Re-Solv Charity

### Notes to the Financial Statements for the Year Ended 29 February 2024

#### 9 Government grants

The charity benefitted from £12,668 (2023 :£18,664) from Stafford Borough Council.  
The charity received £8,678 (2023:nil) from the National Lottery Community Fund  
The amount of grants recognised in the financial statements was £21,346 (2023 - £18,664).  
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:

	2024 £	2023 £
<b>Staff costs during the year were:</b>		
Wages and salaries	183,487	178,104
Social security costs	12,999	13,077
Pension costs	11,010	10,686
	<u>207,496</u>	<u>201,867</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:

	2024 No	2023 No
Fundraising	1	1
Cost of services to the general public	4	4
Regional offices	1	1
	<u>6</u>	<u>6</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 £51,376 (2023 - £49,130).

#### 12 Taxation

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

## Re-Solv Charity

### Notes to the Financial Statements for the Year Ended 29 February 2024

#### 13 Debtors

	2024 £	2023 £
Trade debtors	450	14,150
Prepayments	761	966
Accrued income	10,875	27,488
	12,086	42,604

#### 14 Cash and cash equivalents

	2024 £	2023 £
Cash on hand	4	12
Cash at bank	244,596	163,559
	244,600	163,571

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

	2024 £	2023 £
Trade creditors	108	663
Other taxation and social security	4,315	4,504
Accruals	4,892	984
Deferred income	82,032	25,834
	91,347	31,985
	<b>2024</b> £	<b>2023</b> £
Deferred income at 1 March 2023	(25,834)	(26,249)
Resources deferred in the period	(58,866)	(6,668)
Amounts released from previous periods	2,668	7,083
	(82,032)	(25,834)

## Re-Solv Charity

### Notes to the Financial Statements for the Year Ended 29 February 2024

#### 16 Funds

	Balance at 1 March 2023 £	Incoming resources £	Resources expended £	Balance at 29 February 2024 £
<b>Unrestricted funds</b>				
<i>General</i>				
General Fund	111,327	74,399	(79,737)	105,989
<i>Designated</i>				
Northamptonshire Prevention Project	(3,724)	17,562	(19,114)	(5,276)
Contingency Costs	65,000	-	-	65,000
	61,276	17,562	(19,114)	59,724
<b>Total unrestricted funds</b>	172,603	91,961	(98,851)	165,713
<b>Restricted funds</b>				
Scotland: (Core)	(119)	50,400	(50,410)	(129)
Community For Recovery	1,722	42,917	(44,683)	(44)
SBC Prevention Project	(20)	12,668	(12,764)	(116)
Lloyds Bank Foundation West Midlands	4	25,000	(25,000)	4
National Lottery Community Fund	-	8,678	(8,767)	(89)
	1,587	139,663	(141,624)	(374)
<b>Total restricted funds</b>	1,587	139,663	(141,624)	(374)
<b>Total funds</b>	174,190	231,624	(240,475)	165,339

## Re-Solv Charity

### Notes to the Financial Statements for the Year Ended 29 February 2024

	Balance at 1 March 2022 £	Incoming resources £	Resources expended £	Balance at 28 February 2023 £
<b>Unrestricted funds</b>				
<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
	62,156	19,278	(20,158)	61,276
<b>Total unrestricted funds</b>	174,747	119,637	(121,781)	172,603
<b>Restricted</b>				
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
	7,186	112,264	(117,863)	1,587
<b>Total restricted funds</b>	7,186	112,264	(117,863)	1,587
<b>Total funds</b>	181,933	231,901	(239,644)	174,190

## **Re-Solv Charity**

### **Notes to the Financial Statements for the Year Ended 29 February 2024**

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.

##### **Community For Recovery**

Re-Solv has received funding from 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.

##### **Lloyds Bank Foundation**

Re-Solv has received funding for core costs to help support work with people struggling with gas and solvent use.

##### **The National Lottery Community Fund**

Re-Solv has received funding from the National Lottery Community Fund to deliver support, training and prevention work around the use of nitrous oxide and other gases.

## Re-Solv Charity

### Notes to the Financial Statements for the Year Ended 29 February 2024

#### 17 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds at 29 February 2024
	General	Designated		
	£	£	£	£
Current assets	115,304	59,724	81,658	256,686
Current liabilities	(9,315)	-	(82,032)	(91,347)
Total net assets	<u>105,989</u>	<u>59,724</u>	<u>(374)</u>	<u>165,339</u>
	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>

#### 18 Related party transactions

There were no related party transactions in the year.