

REGISTERED COMPANY NUMBER: 02497437 (England and Wales)
REGISTERED CHARITY NUMBER: 900565

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31st March 2023
for
Essential Drug and Alcohol Services
(A Company Limited by Guarantee)

Hammond & Co
74 Blandford Road
Corfe Mullen
Wimborne
Dorset
BH21 3HQ

Essential Drug and Alcohol Services

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for the Year Ended 31st March 2023

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Essential Drug and Alcohol Services

Report of the Trustees for the Year Ended 31st March 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2023. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charitable company's object and principal activities are to:

Benefit the public by promoting the prevention of drug misuse and to support those suffering from drug and alcohol misuse within the area of Bournemouth, Poole and Dorset and surrounding areas and the

main objectives and activities for the year were to continue to focus upon the promotion of the prevention of the misuse of substances and the support of drug/alcohol users and others affected by their drug/ alcohol use.

The strategies employed to assist the charity to meet these objectives included the following:

- * Providing a range of services which meet relevant quality standards and address the potential problems related to substance misuse.
- * Focusing upon limiting the harm which comes with substance misuse, not only for the individual but also their family and friends and the wider community.
- * Working towards applying national standards of service and implementation of the HSC standards through accredited training.
- * Working in partnership with other agencies to secure the widest range of services available that best matches the needs of its client population.

However, in November 2021, the charity lost a major contract from Bournemouth, Poole and Christchurch Council for the Better Together Service with an annual income loss of approx. £850,000.00. The Charity then changed its objects with the Charity Commission to the following:

The relief of poverty, sickness and distress amongst persons within the County of Dorset and across the United Kingdom (hereinafter referred to as "the area of benefit") who are suffering, or at risk of suffering, from mental distress and/or addictions of any kind and/or the misuse of alcohol, narcotic drugs and other similar substances or compounds of potential or suspected danger to the individual and the community or both; the prevention of such misuse or addictions of any kind or both through the provision of education and training for professionals and volunteers in the health, education and social care field, and the advancement of the education of the public in the area of benefit about the incidence and effects on society of mental distress, addictions of any kind and/or the abuse of and dependence upon substances.

OBJECTIVES AND ACTIVITIES

Significant activities

Training

During 2022/23 EDAS continued to secure a contact with Skills and Learning Dorset Bournemouth and Poole to deliver the government's Multiply project. The purpose of the contract is to provide numeracy and money management skills to learners and EDAS delivers this under the guise of two accredited courses. One which leads to an Entry Level 3 Maths accreditation called '????' and one course that leads to a Level 1 Business and Enterprise award called SMART Business.

Alongside the Multiply training delivery, EDAS also delivered a wide range of accredited and non-accredited training continued to be offered to service users, professionals in the field and the general public. Namely:

Level 2 Understanding Mental Wellbeing Awards

Level 2 Healthy Living Awards

Access to HE Diploma in Substance Misuse

Serenitea

In October 2020, EDAS extended its three-year lease for 50 - 52 Ashley Road. In addition to providing much needed extra office space this allowed us to continue delivery of our established recovery café which commenced trading in December 2018. Serenitea provides an alcohol-free social environment for people in recovery. Despite being a growing trend, recovery cafés are still in short supply in the UK.

The objective of the Serenitea Café is to provide a safe and nurturing environment where individuals can increase their social, emotional and financial capital as they move through their journey of recovery. The support offered at Serenitea offers individuals the chance to grow, heal, discover, take risks, and surprise themselves by doing and becoming what they never thought possible. While the word "recovery" does not appear in the Café's name, every visit is designed to provide support, wisdom, and companionship for the challenging work of making healthier choices as people deal with issues from whatever substance/ vulnerability it is they are recovering from. Throughout 2022/23 the delivery of accredited courses from within Serenitea continued in Level 2 Healthy Living Awards, Level 2 Understanding Mental Wellbeing Awards.

The café was awarded the Royal Society for Public Health (RSPH) 'Health on the High Street' Award in 2019 for its excellent work in bring in the community together with shared learning and social experiences. As a consequence of this award, EDAS has now secured the delivery rights to provide accredited RSPH courses from their sites to deliver the following qualifications:

- * Level 2 Encouraging Physical Activity
- * Level 2 NHS Health Checks
- * Level 2 Smoking Cessation
- * Level 2 Young Health Champions
- * Level 3 Diploma in Health & Social Care

First Connect

Our established digital counselling platform, First Connect continued to thrive and supported over 100 clients in 2022/23. A kind donation of £10000.00 was received from the Talbot Village Trust which enabled over 250 hours of free counselling to take place, alongside fee paying clients. EDAS now has three volunteer counsellors that support the project along with our in-house Therapy Lead.

OBJECTIVES AND ACTIVITIES

REACH Young People's Project

Our REACH Young People's project is a contractually funded project supported by a subcontracting agreement with EDP. EDP are commissioned by Dorset Council to provide all age substance misuse service across Dorset and they subcontract EDAS to deliver the young people's element of the service for young people aged 24 and under. This project has gone from strength to strength and exceeded the Governments' new Office for Inequalities and Disparities (OHID) targets.

Public benefit

The trustees have given due regard to public benefit when planning the charity's activities, in accordance with the Charity Commission's Guidance on Public Benefit. The activities carried out have been described above and are directly related to the objects and purposes for which the charity exists. The charity achieves its principal objects and purposes through general and specialist advice, delivered free to any member of the public in the local community, to provide immediate and lasting assistance with all types of problems relating to substance misuse and or mental health. These benefits are directly related to the aims of the charity and the Charity Commission's General Guidance on Public Benefit. The paragraphs below set out our activities, achievements and performance during the year, which are directly related to the objects and purposes for which the charity exists. The charity achieves its principal objects and purposes through general and specialist advice and are fully compliant with the Charity Commission Principles on Public Benefit.

Volunteers

Our highly trained EDAS volunteers serve a vital role in supporting service users who access the EDAS. Our volunteer counsellors support the delivery of talking therapies and psychosocial one to one support alongside our qualified in-house therapist within the First Connect project, whilst other volunteers undertake general administrative tasks for EDAS or help with hospitality roles within Serenitea.

STRATEGIC REPORT

Achievement and performance

Charitable activities

EDAS's performance is measured by The National Drug Treatment Monitoring Service (NDTMS) via Public Health England by a number of key performance indicators for its Young People's services. Most commonly: numbers of planned and unplanned discharges, waiting times and time in treatment.

Coffee Connection:

EDAS secured £5,000.00 of funds from Dorset Healthcare Charity Trust in November 2022 to launch a new project to support clients from the Poole Community Mental Health Team and create a social/therapy group on a fortnightly basis. The project has gone from strength to strength with over 45 members.

Our new Trustees have contributed well to strategic debates and discussions and provided a sound Board which has driven clinical and non-clinical development in a secure, yet innovative way.

The REACH Young People's programme continues to be funded by EDP and continues to support young people with substance misuse issues across Dorset, with the main delivery being on an outreach basis.

STRATEGIC REPORT

Financial review

Financial position

During 2023, EDAS had income from donations, fundraising, trading, investment and other income of £352,950 (2022: £770,332). The most significant drop was due to the loss of the contractual services with BCP.

Expenditure in 2023 was £483,197 (2022: £1,047,314). Expenditure has increased on providing other charitable activities, such as the First Connect & Wider Health initiative £44,850 (2022: £Nil).

Principal funding sources

We are very grateful to have received a total of £760 during 2023 (2022: £2,406) from donations, despite the current cost of living crisis.

EDAS receives most of its income from charitable grants to provide contractual services. In 2023, these amounted to £196,691 (2022: £685,000).

In addition, EDAS generates income from training activities. In 2023, this amounted to £68,903 (2022: £51,550).

Reserves policy

The charity aims to retain sufficient free reserves to cover its unrestricted costs for approximately eighteen months. This level would enable the Charity to continue providing services and support in the short term. This would amount to approximately £160k.

If the brought forward unspent funds for restricted projects were insufficient and project funding were cut, the free unrestricted reserves would also be needed to enable an orderly cessation of those activities. In addition to this, further reserves are needed as a contingency as it is anticipated that in the current climate there is the risk of further considerable government funding cuts. It is therefore essential to maintain reserves to:

- fulfil contractual obligations to staff;
- fulfill lease agreements on rented properties should contracts be lost mid-term and make good dilapidations on premises on completion of leases

The Trustees have set aside amounts to designated reserves to cover these obligations and the future depreciation charges on fixed assets.

At the year end, that leaves approximately £35k of free unrestricted funds available, with an additional £36k set aside for potential cessation of activities to cover any operating costs.

General reserves at year end were £Nil (2022: £Nil), designated reserves were £71,245 (2022: £223,193, restricted reserves were £58,803 (2022: £37,102). Total funds held were £130,048 (2022: £260,295).

Essential Drug and Alcohol Services

Report of the Trustees for the Year Ended 31st March 2023

STRATEGIC REPORT

Financial review

Funds in deficit

The organisation moved from a deficit of £24,107 in the year ended 31 March 2021 to a deficit of £276,982 in the year ended 31 March 2022. The deficit for the two years were made up as follows:

	31.03.2023	31.03.2022
	£	£
Unrestricted Funds	(151,948)	(260,182)
Restricted Funds - Projects	-	(16,800)

Financial and risk management objectives and policies

During the year the trustees considered the major risks to which the charity is exposed and the procedures currently in place to mitigate these. The management of these and any other risks will be kept under annual review.

STRATEGIC REPORT

Future plans

The EDAS Executive Leadership Team have drawn up plans in light of the reduction in annual income and the sustainability of the charity moving forward. The development of the First Connect Counselling service and the collaboration with Dorset Healthcare for mental health clients will allow for further growth, coupled with strong support from other Charitable Trusts, Skills & Learning, Groundwork UK, National Lottery and Talbot Village Trust.

Staffing has been reduced to minimum without risk to clients, leases will be reviewed at their break clause periods in August 2023 and October 2023 respectively on our two existing properties and close monitoring of income and expenditure will determine future lease renewals.

What has happened since 1st April 2022

In November 2021, EDAs lost a major contract with Bournemouth, Christchurch and Poole (BCP) Council with a loss value of £850,000.00 to the charity. As such, starting the new financial year in April 2022 brought challenges and changes to our service delivery, staffing and premises. Over the twelve months to March 2023, the charity has continually worked hard and given every effort to sustain a reduced delivery and expand its charity objectives with mental health support. To this end, EDAS has:

Reduce premises costs

EDAS now operates from two properties, as opposed to four in 2021/2022, collectively costing approx. £50,000.00 per annum including rent and utilities, making savings on premises of over £25,000.00 per annum.

Reduced expenditure on staffing cost

Where staff have retired or resigned in 2022/2023. These posts have not been filled and we have allowed natural attrition to make financial efficiency and adjusted delivery accordingly to ensure no risk to clients. The EDS Training Manager and Training Administrator resigned from posts in 2022 and as such, EDAS have utilized their qualified managers to deliver training and been supported by volunteers to support administrative duties. The monthly pay run has been outsourced, at a very competitive cost, to a qualified accountant who is also responsible for creating the HMRC and pension contributions. Collectively, this has proven a cost saving to EDAS of approximately £35,000.00.

Expansion of Charity Objects

EDAS were aware that with such a large multi-national company being awarded the drug and alcohol services contract in BCP, they needed to expand their Charity Objects to attract new clients to service and be able to continue to use the excellent and professional skills base that the EDAS staff have. To this end, an application to the Charity Commission was submitted in October 2021 to expand the Charity Objects to include support to those suffering from all addictions and/or mental distress across the United Kingdom.

This expansion of charity objectives allowed us to secure funding from Dorset Healthcare trust and our local NHS services for the delivery of support groups for referrals from the local Community Mental Health Teams (CMHTs) and GP Social Prescribers and hence Coffee Connection was born.

STRATEGIC REPORT

Change of name

Once the Charity Objects have been approved by the Charity Commission, to enhance the above and to attract a widened range of individuals affected by a range of addictions, not solely drugs and alcohol, EDAS proposes to change its name and strapline from Essential Drug and Alcohol Services - GROW PROGRESS ACHIEVE EMPOWER, to EDAS Engage, Develop, Adapt, Succeed. They have also branded a new logo to offer the Charity a fresh look and re-birth after the large loss of income.

Meeting the demands of the new Digital Age

EDAS had been evolving rapidly its digital therapy interventions during the recent COVID pandemic and had created a mobile app for contact with clients which proved successful. In 2022/23 EDAS further expanded this digital intervention by creating the offer of a fully functional, multimodal digital therapy platform. This is called EDAS First Connect and was launched in December 2021. First Connect allows clients to have virtual face to face therapy, chat box options, online journaling, access to hundreds of therapy resources at the touch of a button and to schedule appointments with their chosen Therapist via the platform. EDAS has provided 250 free charitable hours in 2022/23 to clients on low income via the employment of the EDAS Digital Therapist, but the platform is also open to the public to subscribe monthly to a fee-paying service. To reduce costs, EDAS has outsourced qualified and accredited Therapists are paid a proportion of the client monthly subscription cost only as and when the client subscribes. The platform is marketed to large and small local and national employers who may wish to seek confidential support for their employees, Universities, Employee Assistance programmes, Mental Health services, and to registered professional bodies.

Bringing Communities together

The EDAS Serenitea Café remains a major part of the EDAS Charity, Close working relationships have been created with the local Mental Health Teams to support employment and volunteer opportunities in the café. The café opens for early breakfast customers and takes bookings for private hire party and meeting events. An annual schedule of ticketed events has been created including activities such as Carer's nights, Breakfast with Santa, Valentine dining, Mother's Day Cream Teas, Menopause café, Veterans peer support groups, older people's get togethers et al. All of which aim to bring communities together and reduce stigma and isolation, helping to battle mental distress and promote positive well-being.

Retaining and growing the Training income

EDAS was aware that there may have been a risk that with the loss of such a large clinical service, professionals and members of the public may have been under the impression that the EDAS Training department had also gone. So, to maintain and grow on the Training Departments success, the Charity ensures that there is wide publicity of the training courses available and continues to employ their EDAS Digital Specialist to promote workshops, training courses, events and activities via social media and the EDAS website.

EDAS has also been approved to deliver its extremely successful Access to HE Diploma in Practitioner in Substance Misuse course completely online in September 2022 which will open up access for learners from across the country to access as opposed to local attendees currently undertaking the course in the classroom environment.

Maintaining effective and safe interventions for young people

STRATEGIC REPORT

A new model was created that is now in successful operation and the service has become the REACH Young Person's Consult and Therapy Service. A new triage system has been put into place reducing the number of clients on keyworkers caseloads who are being supported by the newly formed Consult Team, freeing up caseload spaces for the keyworkers to focus delivery on the more complex cases. The service also supports a training package for the wider children's workforce across Dorset to receive monthly 'bite size' training workshops to keep them up to date with current drug trends, signs, symptoms, referral pathways which in turn increases their confidence to support some of the 'would be' referrals themselves. The EDAS REACH Young People's keyworkers also have access to the First Connect platform to offer tele/digital interventions to their clients thus reducing travel time and travel costs across the County.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The organisation is a charitable company limited by guarantee, incorporated and registered as a charity on 30 April 1990. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £1. The original name of the company was East Dorset Drugs and Alcohol Advisory service; the name was changed in August 2006 to reflect the fact that operations had expanded throughout the whole of Dorset. A Certificate of Incorporation on change of name was issued on 31 August 2006. A new governing document was introduced during the year ended 31 March 2014 which was approved by Companies House and the Charities Commission. The new governing document widens the powers of the organisation to operate in Dorset and surrounding areas.

Recruitment and appointment of new trustees

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the EDAS Board. Under the requirements of the Memorandum and Articles of Association the members of the Management Committee are elected to serve for a period of three years after which they must be re-elected at the next EDAS Board Meeting.

One new Trustee joined the EDAS Board during year and five resigned. We continuously strive to attract additional potential Trustees from our continuous networking and communication opportunities.

The more traditional business and medical skills are represented on the Board of Trustees with trustees from medical and business backgrounds. In an effort to maintain this broad skills mix, members are requested to provide a list of their skills (with annual updates) and in the event of particular skills being lost due to retirement, individuals are approached to offer themselves for election to maintain this skills base.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The EDAS Board now has a membership of seven who meet every two months and are responsible for the strategic direction and policy of the charity. At present the members come from a variety of professional backgrounds relevant to the work of the charity. The CEO also sits on the Board but has no voting rights.

A scheme of delegation is in place and day-to-day responsibility for the provision of the EDAS services rest with the Chief Executive supported by the Deputy CEO and her Senior Management Team. They are responsible for ensuring that the charity delivers the services specified and that key performance indicators are met. The Service Managers have responsibility for the day-to-day operational management of the centres, individual supervision of the staff and volunteers within their projects and ensuring that the teams continue to develop their skills and working practices in line with good practice. Working alongside them is the new Senior Leadership Team and monthly 'Navigation Meetings' are held to ensure all Managers and Leads communicate and share information that will benefit the whole organisation as opposed to their specific area of responsibility.

Pay for key management personnel is set using a management pay scale that offers increments of £600 per year subject to good performance and/or financial constraints.

Day to day management

The Chief Executive is delegated the day-to-day management of the charitable company by the Board of trustees. In addition, management duties are performed by Michele Lyall (Deputy CEO).

Induction and training of new trustees

Most trustees are already familiar with the practical work of the charity having been encouraged to take part in the trustee training events and by tours of the EDAS projects.

Additionally, trustees are invited and encouraged to attend project team meetings throughout the course of the year to familiarise themselves with the charity and the context in which it operates.

Related parties and co-operation with other organisations

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager of the charity with a supplier, commissioner, co-provider or employee must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party.

Risk management

During the year the trustees considered the major risks to which the charity is exposed and the procedures currently in place to mitigate these. The management of these and any other risks will be kept under annual review.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

02497437 (England and Wales)

Registered Charity number

900565

Essential Drug and Alcohol Services

Report of the Trustees
for the Year Ended 31st March 2023

Registered office

54a Ashley Road
Poole
Dorset
BH14 9BN

Trustees

Ms L J Sanger
Dr G Roberts
Mrs B L Plumbridge
E J Taylor
P L Norman
Ms D L Evans (resigned 2.8.23)
M Del Llano

Independent Examiner

Hammond & Co
74 Blandford Road
Corfe Mullen
Wimborne
Dorset
BH21 3HQ

Bankers

CAF Bank
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 29th November 2023 and signed on the board's behalf by:

Mrs B L Plumbridge - Trustee

Independent Examiner's Report to the Trustees of
Essential Drug and Alcohol Services

Independent examiner's report to the trustees of Essential Drug and Alcohol Services ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 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 Report to the Trustees of
Essential Drug and Alcohol Services

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the ****ERROR - relevant professional body must be completed****, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

John Cordner

Hammond & Co
74 Blandford Road
Corfe Mullen
Wimborne
Dorset
BH21 3HQ

1st December 2023

Essential Drug and Alcohol Services

Statement of Financial Activities
for the Year Ended 31st March 2023

	Notes	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	685	75	760	2,406
Charitable activities					
Drug and Alcohol Services	5	19,650	177,041	196,691	685,600
Training		68,903	-	68,903	51,550
First Connect & Wider Health		25,761	-	25,761	-
Other trading activities	3	49,681	-	49,681	25,041
Investment income	4	2,123	-	2,123	1,675
Other income	6	9,031	-	9,031	4,060
Total		175,834	177,116	352,950	770,332
EXPENDITURE ON					
Charitable activities					
Drug and Alcohol Services	7	117,283	155,395	272,678	987,269
Training		60,073	-	60,073	57,808
Serenitea		102,936	17	102,953	-
First Connect & Wider Health		44,850	-	44,850	-
Other		2,640	3	2,643	2,237
Total		327,782	155,415	483,197	1,047,314
NET INCOME/(EXPENDITURE)		(151,948)	21,701	(130,247)	(276,982)
RECONCILIATION OF FUNDS					
Total funds brought forward		223,193	37,102	260,295	537,277
TOTAL FUNDS CARRIED FORWARD		71,245	58,803	130,048	260,295

The notes form part of these financial statements

Essential Drug and Alcohol Services

Balance Sheet 31st March 2023

	Notes	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
FIXED ASSETS					
Tangible assets	14	18,499	-	18,499	28,774
CURRENT ASSETS					
Stocks	15	2,500	-	2,500	3,500
Debtors	16	7,928	(609)	7,319	42,906
Cash at bank and in hand		59,789	59,412	119,201	207,359
		<u>70,217</u>	<u>58,803</u>	<u>129,020</u>	<u>253,765</u>
CREDITORS					
Amounts falling due within one year	17	(17,471)	-	(17,471)	(22,244)
		<u>52,746</u>	<u>58,803</u>	<u>111,549</u>	<u>231,521</u>
NET CURRENT ASSETS					
		<u>71,245</u>	<u>58,803</u>	<u>130,048</u>	<u>260,295</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>71,245</u>	<u>58,803</u>	<u>130,048</u>	<u>260,295</u>
NET ASSETS		<u>71,245</u>	<u>58,803</u>	<u>130,048</u>	<u>260,295</u>
FUNDS	20				
Unrestricted funds				71,245	223,193
Restricted funds				58,803	37,102
TOTAL FUNDS				<u>130,048</u>	<u>260,295</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

Essential Drug and Alcohol Services

Balance Sheet - continued
31st March 2023

The financial statements were approved by the Board of Trustees and authorised for issue on 29th November 2023 and were signed on its behalf by:

B L Plumbridge - Trustee

Essential Drug and Alcohol Services

Cash Flow Statement
for the Year Ended 31st March 2023

	Notes	31.3.23 £	31.3.22 £
Cash flows from operating activities			
Cash generated from operations	1	(90,520)	(30,035)
Interest element of hire purchase or finance lease rental payments paid		-	(173)
Net cash used in operating activities		<u>(90,520)</u>	<u>(30,208)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		-	(4,865)
Sale of tangible fixed assets		2,379	-
Interest received		2,123	1,675
Net cash provided by/(used in) investing activities		<u>4,502</u>	<u>(3,190)</u>
Change in cash and cash equivalents in the reporting period			
Cash and cash equivalents at the beginning of the reporting period	2	<u>205,219</u>	<u>238,617</u>
Cash and cash equivalents at the end of the reporting period	2	<u><u>119,201</u></u>	<u><u>205,219</u></u>

The notes form part of these financial statements

Notes to the Cash Flow Statement
for the Year Ended 31st March 2023

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.23 £	31.3.22 £
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(130,247)	(276,982)
Adjustments for:		
Depreciation charges	7,896	11,535
Interest received	(2,123)	(1,675)
Interest element of hire purchase and finance lease rental payments	-	173
Decrease in stocks	1,000	-
Decrease in debtors	35,587	281,181
Decrease in creditors	(2,633)	(44,267)
Net cash used in operations	<u>(90,520)</u>	<u>(30,035)</u>

2. ANALYSIS OF CASH AND CASH EQUIVALENTS

	31.3.23 £	31.3.22 £
Cash in hand	62	299
Notice deposits (less than 3 months)	119,139	207,060
Overdrafts included in bank loans and overdrafts falling due within one year	-	(2,140)
Total cash and cash equivalents	<u>119,201</u>	<u>205,219</u>

3. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.22 £	Cash flow £	At 31.3.23 £
Net cash			
Cash at bank and in hand	207,359	(88,158)	119,201
Bank overdraft	(2,140)	2,140	-
	<u>205,219</u>	<u>(86,018)</u>	<u>119,201</u>
Total	<u>205,219</u>	<u>(86,018)</u>	<u>119,201</u>

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 30% on reducing balance
Fixtures and fittings	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

1. ACCOUNTING POLICIES - continued

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
Donations	626	75	701	1,584
Fundraising Income	59	-	59	822
	<u>685</u>	<u>75</u>	<u>760</u>	<u>2,406</u>

3. OTHER TRADING ACTIVITIES

	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
Café takings	49,681	-	49,681	25,041
	<u>49,681</u>	<u>-</u>	<u>49,681</u>	<u>25,041</u>

4. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
Deposit account interest	2,123	-	2,123	1,675
	<u>2,123</u>	<u>-</u>	<u>2,123</u>	<u>1,675</u>

Essential Drug and Alcohol Services

Notes to the Financial Statements - continued
for the Year Ended 31st March 2023

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.23 £	31.3.22 £
Contractual services	Drug and Alcohol Services	196,691	685,600
Training	Training	68,903	51,550
Other activities	First Connect & Wider Health	25,761	-
		<u>291,355</u>	<u>737,150</u>

6. OTHER INCOME

	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
CJRS Income	-	-	-	4,060
Gain on disposal of FAs	9,031	-	9,031	-
	<u>9,031</u>	<u>-</u>	<u>9,031</u>	<u>4,060</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8) £	Support costs (see note 9) £	Totals £
Drug and Alcohol Services	272,513	165	272,678
Training	60,066	7	60,073
Serenitea	102,430	523	102,953
First Connect & Wider Health	44,791	59	44,850
	<u>479,800</u>	<u>754</u>	<u>480,554</u>

Essential Drug and Alcohol Services

Notes to the Financial Statements - continued
for the Year Ended 31st March 2023

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.3.23	31.3.22
	£	£
Staff costs	347,384	834,662
Hire of plant and machinery	160	-
Insurance	910	10,532
Light and heat	8,221	10,071
Telephone	5,311	10,709
Postage and stationery	18,176	40,287
Advertising	267	3,677
Sundries	1,218	5,375
CAB costs	(201)	2,222
Serenitea costs	18,834	9,158
BBV testing	-	2,509
Drug testing	-	1,490
Canteen	-	191
Building repairs	2,179	1,779
Equipment repairs	6,006	13,844
Legal and professional	2,113	7,535
Members' activities	-	1,187
NSP Supplies	-	1,682
Rent and rates	39,493	57,063
Training	7,800	10,943
Travel	7,461	8,453
Home working allowance	144	-
Employee health scheme	846	-
Payroll costs	3,176	-
Busy Bees Child Care	1,880	-
Staff counselling	86	-
Alternative therapies	440	-
Depreciation	7,896	11,535
Interest payable and similar charges	-	173
	<hr/>	<hr/>
	479,800	1,045,077
	<hr/>	<hr/>

Essential Drug and Alcohol Services

Notes to the Financial Statements - continued for the Year Ended 31st March 2023

9. SUPPORT COSTS

	Finance	Governance costs	Totals
	£	£	£
Other resources expended	3	2,640	2,643
Drug and Alcohol Services	165	-	165
Training	7	-	7
Serenitea	523	-	523
First Connect & Wider Health	59	-	59
	<u>757</u>	<u>2,640</u>	<u>3,397</u>

10. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.23	31.3.22
	£	£
Auditors' remuneration	360	-
Independent examiner's fee	2,280	1,500
Depreciation - owned assets	7,896	11,535
Hire of plant and machinery	160	-
	<u>10,696</u>	<u>13,035</u>

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2023 nor for the year ended 31st March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st March 2023 nor for the year ended 31st March 2022.

12. STAFF COSTS

	31.3.23	31.3.22
	£	£
Wages and salaries	318,354	772,330
Social security costs	22,809	49,444
Other pension costs	6,221	12,888
	<u>347,384</u>	<u>834,662</u>

12. STAFF COSTS - continued

The average monthly number of employees during the year was as follows:

	31.3.23	31.3.22
Project workers	7	8
Administration and support	6	5
Training and Outreach	3	8
Advisors and Counsellors	6	8
	<u>22</u>	<u>29</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	31.3.23	31.3.22
£70,001 - £80,000	-	1
£90,001 - £100,000	-	1
	<u>-</u>	<u>2</u>

Note, the emoluments' bands include redundancy payments made to the employees during the year.

Wages and salaries includes employee benefits of £2,973 (2021: £3,653)

The total employee benefits (including redundancy payments) of the key management personnel of the charity were £182,035 (2021: £126,105)

During the year the charity made redundancy and/or termination payments which totalled £123,275 (2020: £NIL)

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2,406	-	2,406
Charitable activities			
Drug and Alcohol Services	7,245	678,355	685,600
Training	51,550	-	51,550
Other trading activities	25,041	-	25,041
Investment income	1,675	-	1,675
Other income	2,954	1,106	4,060
Total	<u>90,871</u>	<u>679,461</u>	<u>770,332</u>

EXPENDITURE ON

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Charitable activities			
Drug and Alcohol Services	291,015	696,254	987,269
Training	57,808	-	57,808
Other	2,230	7	2,237
Total	351,053	696,261	1,047,314
NET INCOME/(EXPENDITURE)	(260,182)	(16,800)	(276,982)
Transfers between funds	20,939	(20,939)	-
Net movement in funds	(239,243)	(37,739)	(276,982)
RECONCILIATION OF FUNDS			
Total funds brought forward	462,436	74,841	537,277
TOTAL FUNDS CARRIED FORWARD	223,193	37,102	260,295

14. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Totals £
COST				
At 1st April 2022	91,069	29,764	20,572	141,405
Disposals	-	-	(20,572)	(20,572)
At 31st March 2023	91,069	29,764	-	120,833
DEPRECIATION				
At 1st April 2022	70,661	24,145	17,825	112,631
Charge for year	6,123	1,405	368	7,896
Eliminated on disposal	-	-	(18,193)	(18,193)
At 31st March 2023	76,784	25,550	-	102,334
NET BOOK VALUE				
At 31st March 2023	14,285	4,214	-	18,499
At 31st March 2022	20,408	5,619	2,747	28,774

Essential Drug and Alcohol Services

Notes to the Financial Statements - continued for the Year Ended 31st March 2023

15. STOCKS

	31.3.23	31.3.22
	£	£
Finished goods	<u>2,500</u>	<u>3,500</u>

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Trade debtors	<u>7,319</u>	<u>42,906</u>

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Bank loans and overdrafts (see note 18)	-	2,140
Trade creditors	2,909	4,084
Social security and other taxes	7,801	7,813
Accrued expenses	6,761	1,791
Deferred income	-	6,416
	<u>17,471</u>	<u>22,244</u>

18. LOANS

An analysis of the maturity of loans is given below:

	31.3.23	31.3.22
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	<u>-</u>	<u>2,140</u>

19. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.3.23	31.3.22
	£	£
Within one year	29,083	32,000
Between one and five years	-	21,833
	<u>29,083</u>	<u>53,833</u>

20. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	-	(151,948)	151,948	-
Closure reserve	187,749	-	(151,948)	35,801
Depreciation reserve	35,444	-	-	35,444
	<u>223,193</u>	<u>(151,948)</u>	<u>-</u>	<u>71,245</u>
Restricted funds				
Voluntary Income Projects	21,761	-	-	21,761
Poole Better Together Project	-	2,834	-	2,834
Reach Young People's Project	15,341	18,867	-	34,208
	<u>37,102</u>	<u>21,701</u>	<u>-</u>	<u>58,803</u>
TOTAL FUNDS	<u>260,295</u>	<u>(130,247)</u>	<u>-</u>	<u>130,048</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	175,834	(327,782)	(151,948)
Restricted funds			
Poole Better Together Project	-	2,834	2,834
Reach Young People's Project	177,116	(158,249)	18,867
	<u>177,116</u>	<u>(155,415)</u>	<u>21,701</u>
TOTAL FUNDS	<u>352,950</u>	<u>(483,197)</u>	<u>(130,247)</u>

20. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	206,531	(260,182)	53,651	-
Closure reserve	220,461	-	(32,712)	187,749
Depreciation reserve	35,444	-	-	35,444
	<u>462,436</u>	<u>(260,182)</u>	<u>20,939</u>	<u>223,193</u>
Restricted funds				
Voluntary Income Projects	21,761	-	-	21,761
Poole Better Together Project	40,947	(20,008)	(20,939)	-
Reach Young People's Project	12,133	3,208	-	15,341
	<u>74,841</u>	<u>(16,800)</u>	<u>(20,939)</u>	<u>37,102</u>
TOTAL FUNDS	<u>537,277</u>	<u>(276,982)</u>	<u>-</u>	<u>260,295</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	90,871	(351,053)	(260,182)
Restricted funds			
Poole Better Together Project	518,961	(538,969)	(20,008)
Reach Young People's Project	160,500	(157,292)	3,208
	<u>679,461</u>	<u>(696,261)</u>	<u>(16,800)</u>
TOTAL FUNDS	<u>770,332</u>	<u>(1,047,314)</u>	<u>(276,982)</u>

20. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	206,531	(412,130)	205,599	-
Closure reserve	220,461	-	(184,660)	35,801
Depreciation reserve	35,444	-	-	35,444
	<u>462,436</u>	<u>(412,130)</u>	<u>20,939</u>	<u>71,245</u>
Restricted funds				
Voluntary Income Projects	21,761	-	-	21,761
Poole Better Together Project	40,947	(17,174)	(20,939)	2,834
Reach Young People's Project	12,133	22,075	-	34,208
	<u>74,841</u>	<u>4,901</u>	<u>(20,939)</u>	<u>58,803</u>
TOTAL FUNDS	<u><u>537,277</u></u>	<u><u>(407,229)</u></u>	<u><u>-</u></u>	<u><u>130,048</u></u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	266,705	(678,835)	(412,130)
Restricted funds			
Poole Better Together Project	518,961	(536,135)	(17,174)
Reach Young People's Project	337,616	(315,541)	22,075
	<u>856,577</u>	<u>(851,676)</u>	<u>4,901</u>
TOTAL FUNDS	<u><u>1,123,282</u></u>	<u><u>(1,530,511)</u></u>	<u><u>(407,229)</u></u>

21. RELATED PARTY DISCLOSURES

During the year the charity made the following related party transaction:

Mindy Bartlett and Michelle Lyall

During the current and previous year relatives of Mindy and Michelle were employed by the charity, the terms of employment are the same as for any other employee.