

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 2024
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 2024

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Essential Drug and Alcohol Services

Report of the Trustees for the Year Ended 31st March 2024

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 2024. 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 is available that best matches the needs of its client population.

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 2023/24 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 Everyday Maths 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

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 2023/24 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 bringing 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 2023/24. EDAS now has three volunteer counsellors that support the project along with our in-house Therapy Lead.

REACH Young People's Project

OBJECTIVES AND ACTIVITIES

Our REACH Young People's project is a contractually funded project supported by a subcontracting agreement with Humankind. Humankind 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 70 members.

Our 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 Humankind 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 £146,756 (2023: £352,950). EDAS has been feeling the loss of funding from its contractual services with BCP in November 2021, with deficits in 2022 of £276,982, 2023 of £130,247 and 2024 of £98,194. As a result, EDAS has had to restructure, slimline and find other sources of funds in recent years.

Expenditure in 2024 was £416,825 (2023: £483,197). Expenditure has increased on providing other charitable activities, such as the First Connect & Wider Health initiative £51,797 (2023: £44,850).

Encouragingly, results after the year end suggest that EDAS has turned a corner as funding appears to have increased and reserves have started to be replenished, though it is still early days.

Principal funding sources

We are very grateful to have received a total of £12,245 during 2023 (2023: £760) 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 £213,689 (2023: £196,691).

In addition, EDAS generates income from training activities. In 2024, this amounted to £38,852 (2023: £68,903).

STRATEGIC REPORT

Financial review

Reserves policy

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

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, there was approximately £35k of free unrestricted funds available set aside for the replacement of equipment, with an additional £36k set aside for potential cessation of activities to cover any operating costs. The general fund, however, went into deficit during the year by £128k. As a result, the net deficit for unrestricted funds at the year end was just over £56k.

General reserves at year end were £(128,008) (2023: £Nil), designated reserves were £71,245 (2023: £71,245), restricted reserves were £88,617 (2023: £58,803). Total funds held were £31,854 (2023: £130,048).

Funds in deficit

The organisation moved from a deficit of £151,948 in the year ended 31 March 2023 to a deficit of £128,008 in the year ended 31 March 2024. The deficit for the two years were made up as follows:

	31.03.2024	31.03.2023
	£	£
Unrestricted Funds	(128,008)	(151,948)

Principal risks and uncertainties

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.

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.

Essential Drug and Alcohol Services

Report of the Trustees for the Year Ended 31st March 2024

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.

Two trustees resigned from the EDAS Board during year. 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.

Organisational structure

The EDAS Board now has a membership of five 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.

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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

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

Registered office

54a Ashley Road
Poole
Dorset
BH14 9BN

Trustees

Ms L J Sanger
Dr G Roberts (resigned 2.8.23)
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

Essential Drug and Alcohol Services

Report of the Trustees
for the Year Ended 31st March 2024

REFERENCE AND ADMINISTRATIVE DETAILS

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 16th December 2024 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 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

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 Association of Chartered Certified Accountants, 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

17th December 2024

Essential Drug and Alcohol Services

Statement of Financial Activities
for the Year Ended 31st March 2024

	Notes	Unrestricted funds £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	12,245	-	12,245	760
Charitable activities					
Drug and Alcohol Services	5	41,814	171,875	213,689	196,691
Training		38,852	-	38,852	68,903
First Connect & Wider Health		6,000	-	6,000	25,761
Other trading activities	3	46,407	-	46,407	49,681
Investment income	4	1,438	-	1,438	2,123
Other income	6	-	-	-	9,031
Total		<u>146,756</u>	<u>171,875</u>	<u>318,631</u>	<u>352,950</u>
EXPENDITURE ON					
Charitable activities					
Drug and Alcohol Services	7	156,441	142,061	298,502	272,678
Training		31,329	-	31,329	60,073
Serenitea		32,482	-	32,482	102,953
First Connect & Wider Health		51,797	-	51,797	44,850
Other		2,715	-	2,715	2,643
Total		<u>274,764</u>	<u>142,061</u>	<u>416,825</u>	<u>483,197</u>
NET INCOME/(EXPENDITURE)		(128,008)	29,814	(98,194)	(130,247)
RECONCILIATION OF FUNDS					
Total funds brought forward		71,245	58,803	130,048	260,295
TOTAL FUNDS CARRIED FORWARD		<u>(56,763)</u>	<u>88,617</u>	<u>31,854</u>	<u>130,048</u>

The notes form part of these financial statements

Essential Drug and Alcohol Services

Balance Sheet 31st March 2024

	Notes	Unrestricted funds £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
FIXED ASSETS					
Tangible assets	14	13,159	-	13,159	18,499
CURRENT ASSETS					
Stocks	15	2,500	-	2,500	2,500
Debtors	16	2,147	-	2,147	7,319
Cash at bank and in hand		(69,138)	88,617	19,479	119,201
		<u>(64,491)</u>	<u>88,617</u>	<u>24,126</u>	<u>129,020</u>
CREDITORS					
Amounts falling due within one year	17	(5,431)	-	(5,431)	(17,471)
		<u>(69,922)</u>	<u>88,617</u>	<u>18,695</u>	<u>111,549</u>
NET CURRENT ASSETS/(LIABILITIES)					
		<u>(56,763)</u>	<u>88,617</u>	<u>31,854</u>	<u>130,048</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>(56,763)</u>	<u>88,617</u>	<u>31,854</u>	<u>130,048</u>
NET ASSETS		<u>(56,763)</u>	<u>88,617</u>	<u>31,854</u>	<u>130,048</u>
FUNDS	19				
Unrestricted funds				(56,763)	71,245
Restricted funds				88,617	58,803
TOTAL FUNDS				<u>31,854</u>	<u>130,048</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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 2024

The financial statements were approved by the Board of Trustees and authorised for issue on 16th December 2024 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 2024

	Notes	31.3.24 £	31.3.23 £
Cash flows from operating activities			
Cash generated from operations	1	(101,160)	(90,520)
Net cash used in operating activities		<u>(101,160)</u>	<u>(90,520)</u>
Cash flows from investing activities			
Sale of tangible fixed assets		-	2,379
Interest received		1,438	2,123
Net cash provided by investing activities		<u>1,438</u>	<u>4,502</u>
Change in cash and cash equivalents in the reporting period			
Cash and cash equivalents at the beginning of the reporting period		<u>119,201</u>	<u>205,219</u>
Cash and cash equivalents at the end of the reporting period		<u>19,479</u>	<u>119,201</u>

The notes form part of these financial statements

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

	31.3.24 £	31.3.23 £
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(98,194)	(130,247)
Adjustments for:		
Depreciation charges	5,340	7,896
Interest received	(1,438)	(2,123)
Decrease in stocks	-	1,000
Decrease in debtors	5,172	35,587
Decrease in creditors	(12,040)	(2,633)
Net cash used in operations	<u>(101,160)</u>	<u>(90,520)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.23 £	Cash flow £	At 31.3.24 £
Net cash			
Cash at bank and in hand	119,201	(99,722)	19,479
	<u>119,201</u>	<u>(99,722)</u>	<u>19,479</u>
Total	<u>119,201</u>	<u>(99,722)</u>	<u>19,479</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

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 £	31.3.24 Total funds £	31.3.23 Total funds £
Donations	12,245	-	12,245	701
Fundraising Income	-	-	-	59
	<u>12,245</u>	<u>-</u>	<u>12,245</u>	<u>760</u>

3. OTHER TRADING ACTIVITIES

	Unrestricted funds £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
Café takings	46,407	-	46,407	49,681
	<u>46,407</u>	<u>-</u>	<u>46,407</u>	<u>49,681</u>

4. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
Deposit account interest	1,438	-	1,438	2,123
	<u>1,438</u>	<u>-</u>	<u>1,438</u>	<u>2,123</u>

Essential Drug and Alcohol Services

Notes to the Financial Statements - continued
for the Year Ended 31st March 2024

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.24 £	31.3.23 £
Contractual services	Drug and Alcohol Services	213,689	196,691
Training	Training	38,852	68,903
Other activities	First Connect & Wider Health	6,000	25,761
		<u>258,541</u>	<u>291,355</u>

6. OTHER INCOME

	Unrestricted funds £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
Gain on disposal of FAs	-	-	-	9,031
	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,031</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8) £	Support costs (see note 9) £	Totals £
Drug and Alcohol Services	297,625	877	298,502
Training	31,329	-	31,329
Serenitea	32,438	44	32,482
First Connect & Wider Health	51,797	-	51,797
	<u>413,189</u>	<u>921</u>	<u>414,110</u>

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.3.24 £	31.3.23 £
Staff costs	300,210	347,384
Hire of plant and machinery	115	160
Insurance	8,788	910
Light and heat	9,063	8,221
Telephone	5,253	5,311
Postage and stationery	10,780	18,176
Advertising	15	267
Sundries	271	1,218
CAB costs	-	(201)
Serenitea costs	16,150	18,834
BBV testing	316	-
Building repairs	1,376	2,179
Equipment repairs	5,772	6,006
Legal and professional	-	2,113
Rent and rates	31,595	39,493
Carried forward	<u>389,704</u>	<u>450,071</u>

8. DIRECT COSTS OF CHARITABLE ACTIVITIES - continued

	31.3.24	31.3.23
	£	£
Brought forward	389,704	450,071
Training	1,896	7,800
Travel	9,322	7,461
Home working allowance	161	144
Employee health scheme	2,036	846
Payroll costs	2,816	3,176
Busy Bees Child Care	1,914	1,880
Staff counselling	-	86
Alternative therapies	-	440
Depreciation	5,340	7,896
	<u>413,189</u>	<u>479,800</u>

9. SUPPORT COSTS

	Finance	Governance costs	Totals
	£	£	£
Other resources expended	-	2,715	2,715
Drug and Alcohol Services	877	-	877
Serenitea	44	-	44
	<u>921</u>	<u>2,715</u>	<u>3,636</u>

10. NET INCOME/(EXPENDITURE)

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

	31.3.24	31.3.23
	£	£
Auditors' remuneration	-	360
Independent examiner's fee	2,796	2,280
Depreciation - owned assets	5,340	7,896
Hire of plant and machinery	115	160
	<u>8,251</u>	<u>10,696</u>

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2024 nor for the year ended 31st March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st March 2024 nor for the year ended 31st March 2023.

12. STAFF COSTS

	31.3.24	31.3.23
	£	£
Wages and salaries	284,823	318,354
Social security costs	9,829	22,809
Other pension costs	5,558	6,221
	<u>300,210</u>	<u>347,384</u>

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

	31.3.24	31.3.23
Project workers	5	7
Administration and support	5	6
Training and Managers	2	3
Advisors and Counsellors	1	6
	<u>13</u>	<u>22</u>

No employees received emoluments in excess of £60,000.

During the year the charity made redundancy and/or termination payments which totalled £3,627 (2023: £2,863)

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	685	75	760
Charitable activities			
Drug and Alcohol Services	19,650	177,041	196,691
Training	68,903	-	68,903
First Connect & Wider Health	25,761	-	25,761
Other trading activities	49,681	-	49,681
Investment income	2,123	-	2,123
Other income	9,031	-	9,031
Total	<u>175,834</u>	<u>177,116</u>	<u>352,950</u>

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
	<u> </u>	<u> </u>	<u> </u>
EXPENDITURE ON			
Charitable activities			
Drug and Alcohol Services	117,283	155,395	272,678
Training	60,073	-	60,073
Serenitea	102,936	17	102,953
First Connect & Wider Health	44,850	-	44,850
Other	2,640	3	2,643
	<u> </u>	<u> </u>	<u> </u>
Total	<u>327,782</u>	<u>155,415</u>	<u>483,197</u>
NET INCOME/(EXPENDITURE)	(151,948)	21,701	(130,247)
RECONCILIATION OF FUNDS			
Total funds brought forward	223,193	37,102	260,295
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD	<u>71,245</u>	<u>58,803</u>	<u>130,048</u>

14. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Totals £
	<u> </u>	<u> </u>	<u> </u>
COST			
At 1st April 2023 and 31st March 2024	91,069	29,764	120,833
	<u> </u>	<u> </u>	<u> </u>
DEPRECIATION			
At 1st April 2023	76,784	25,550	102,334
Charge for year	4,286	1,054	5,340
	<u> </u>	<u> </u>	<u> </u>
At 31st March 2024	81,070	26,604	107,674
	<u> </u>	<u> </u>	<u> </u>
NET BOOK VALUE			
At 31st March 2024	9,999	3,160	13,159
	<u> </u>	<u> </u>	<u> </u>
At 31st March 2023	14,285	4,214	18,499
	<u> </u>	<u> </u>	<u> </u>

Essential Drug and Alcohol Services

Notes to the Financial Statements - continued
for the Year Ended 31st March 2024

15. STOCKS

	31.3.24	31.3.23
	£	£
Finished goods	<u>2,500</u>	<u>2,500</u>

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Trade debtors	566	7,319
Prepayments	1,581	-
	<u>2,147</u>	<u>7,319</u>

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Trade creditors	1,327	2,909
Social security and other taxes	1,308	7,801
Accrued expenses	2,796	6,761
	<u>5,431</u>	<u>17,471</u>

18. LEASING AGREEMENTS

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

	31.3.24	31.3.23
	£	£
Within one year	<u>-</u>	<u>29,083</u>

19. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	-	(128,008)	(128,008)
Closure reserve	35,801	-	35,801
Depreciation reserve	35,444	-	35,444
	<u>71,245</u>	<u>(128,008)</u>	<u>(56,763)</u>
Restricted funds			
Voluntary Income Projects	21,761	-	21,761
Poole Better Together Project	2,834	(316)	2,518
Reach Young People's Project	34,208	30,130	64,338
	<u>58,803</u>	<u>29,814</u>	<u>88,617</u>
TOTAL FUNDS	<u>130,048</u>	<u>(98,194)</u>	<u>31,854</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	146,756	(274,764)	(128,008)
Restricted funds			
Poole Better Together Project	-	(316)	(316)
Reach Young People's Project	171,875	(141,745)	30,130
	<u>171,875</u>	<u>(142,061)</u>	<u>29,814</u>
TOTAL FUNDS	<u>318,631</u>	<u>(416,825)</u>	<u>(98,194)</u>

19. MOVEMENT IN FUNDS - continued

Comparatives for 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>

Comparative 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>

19. MOVEMENT IN FUNDS - continued

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

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	-	(279,956)	151,948	(128,008)
Closure reserve	187,749	-	(151,948)	35,801
Depreciation reserve	35,444	-	-	35,444
	<u>223,193</u>	<u>(279,956)</u>	<u>-</u>	<u>(56,763)</u>
Restricted funds				
Voluntary Income Projects	21,761	-	-	21,761
Poole Better Together Project	-	2,518	-	2,518
Reach Young People's Project	15,341	48,997	-	64,338
	<u>37,102</u>	<u>51,515</u>	<u>-</u>	<u>88,617</u>
TOTAL FUNDS	<u>260,295</u>	<u>(228,441)</u>	<u>-</u>	<u>31,854</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	322,590	(602,546)	(279,956)
Restricted funds			
Poole Better Together Project	-	2,518	2,518
Reach Young People's Project	348,991	(299,994)	48,997
	<u>348,991</u>	<u>(297,476)</u>	<u>51,515</u>
TOTAL FUNDS	<u>671,581</u>	<u>(900,022)</u>	<u>(228,441)</u>

20. 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.