Cumbria Addictions Advice and Solutions

England & Wales · Charity number 1002201

Details

Other names	CUMBRIA ALCOHOL AND DRUG ADVISORY SERVICE, C A D A S, CADAS, Cumbria Addictions Advice and Solutions
Status	Registered
Legal form	Charitable company
Company number	02585199
Registered	1991-03-12
Register	View on the Charity Commission register

Contact

Address	3-5 Victoria Place Carlisle CA1 1EJ
Phone	03001114002
Email	finance@cadas.co.uk
Website	www.cadas.co.uk

Activities

Objects: To the promotion of the prevention of harm caused by the use of alcohol or other psychotropic substances and other dependencies or addictions.

Activities: One to one therapeutic support for adults and young people, family support, education and information.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Economic/community Development/employment
- **Who:** Children/young People, Other Charities Or Voluntary Bodies, The General Public/mankind

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Geography

- Cumbria

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£843,957	£733,552	£562,709	24
2024-03-31	£710,342	£611,449	£452,304	21
2023-03-31	£558,345	£535,703	£353,411	19
2022-03-31	£403,706	£480,685	-	-
2021-03-31	£562,659	£372,984	£347,748	17

Trustees

Name	Role	Appointed
Colin Edward Robershaw		2015-04-14
Colin Leo McGuinness		2018-04-16
Ian Burns		2021-03-13
Phillippa Williamson		2016-06-08
Rick Kershaw		2022-09-22
Susan Berriman		2018-02-01

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Cumbria Addictions Advice and Solutions

England & Wales - Charity number 1002201

Accounts

Company registration number: 02585199
Charity registration number: 1002201

Cumbria Addictions Advice and Solutions

known as

CADAS

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2025

Community Accounting Plus
Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

Cumbria Addictions Advice and Solutions

known as CADAS

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Cumbria Addictions Advice and Solutions

known as CADAS

Reference and Administrative Details

Trustees	Susan Berriman Ian Burns Colin McGuinness Phillippa Williamson Colin Robertshaw Rik Kershaw
Secretary	Rik Kershaw
Senior Management Team	Leigh Field, CEO
Charity Registration Number	1002201
Company Registration Number	02585199
Registered Office	3-5 Victoria Place Carlisle Cumbria CA1 1EJ
Independent Examiner	John O'Brien, employee of Community Accounting Plus Units 1 & 2 North West 41 Talbot Street Nottingham NG1 5GL
Solicitors:	Oglethorpe Sturton & Gillibrand LLP 16 Castle Park Lancaster LA1 1YG

Cumbria Addictions Advice and Solutions

known as CADAS

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2025.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Susan Berriman
	Ian Burns
	Colin McGuinness
	Phillippa Williamson
	Colin Robertshaw
	Rik Kershaw
	Christine Ryan (resigned 28 February 2025)
Secretary:	Rik Kershaw

Structure, governance and management

Nature of governing document

The charity is a company limited by guarantee and registered charity. It is operated under the rules of its memorandum and articles of association dated 25/2/1991 and most recently amended 21/2/22. It has no share capital and the liability of each member in the event of winding-up is limited to £10.

Recruitment and appointment of trustees

The Board of Trustees encourages applications from potential trustees interested in supporting the work of CADAS. Trustee opportunities are also advertised and promoted by trustees through their own networks. An induction process for new trustees is in place with ongoing training and development opportunities for all trustees identified to support them in their role and promoting effective governance.

Objectives and Activities

The charity's object "is specifically restricted to the promotion of the prevention of harm caused by the use of alcohol or other psychotropic substances and other dependencies or addictions."

The charity's main activities are directed by the powers outlined in the Memorandum and Articles:

"5.1 to adopt a high profile in relation to alcohol, drug, other psychotropic substance, and other addictive behaviour related issues

5.2 to study the causes and effects of the consumption of alcohol, other psychotropic substances, and other addictive behaviours

5.3 to provide help and support to those engaged in or affected by the use of alcohol, drugs, other psychotropic substances, or other addictive behaviours

5.4 to specifically address the mental health issues and other health and wellbeing issues underpinning problematic drinking, psychotropic substance use or other addictive behaviours

5.5 to promote a better awareness and understanding about alcohol, other psychotropic substances, and addictive behaviours for the benefit of society as a whole and in particular, the communities in Cumbria

5.6 to deliberately target children and young people in the promotion of preventative educational activities to raise awareness and understanding of alcohol, drugs, other psychotropic substances, other harmfully addictive behaviours such as gambling and gaming and related issues

5.7 to encourage initiatives within the community that reduce harm from and improve education and awareness of the harm from alcohol, psychotropic substances, and other addictive behaviours, that could negatively impact mental and physical well-being

5.8 to deliberately target preventative support at people with specific needs and vulnerabilities including children looked after, carers, ex-offenders, veterans, LGBTQ community and those who are homeless or have unstable or compromised housing

5.9 to promote and support occupational health initiatives to:

- raise awareness and understanding of alcohol, drug, psychotropic substances and other addictive behaviours and related issues

- to promote the adoption and implementation of alcohol, drug, and other psychotropic substance policies within the workplace

- to provide counselling and other support to individual employees

5.10 to collect, collate and publish research and statistical information in relation to alcohol, other psychotropic substances, and other addictive behaviours

5.11 to provide an information and resource facility including production of publications both printed and electronic which is readily accessible to the public covering matters relating to alcohol, other psychotropic substances, and other addictive behaviours

5.12 to provide a structured counselling service for those involved in problematic drink, psychotropic substance, or other addictive behaviours

5.13 to provide structured support to the families of those involved in problematic drink, psychotropic substance, or other addictive behaviours

5.14 to provide an information and referral service in relation to organisations with similar or associated objects to the Charity

5.15 to contribute to the training and education of workers of professional and other persons to further the objects of the Charity

5.16 to establish relations and to maintain communication with other bodies existing for similar or associated objects

5.18 to organise, arrange, manage, or participate in academic and other research"

The benefit to the public relates to the fact CADAS offers the opportunity for people affected by their own or someone else's harmful addictions to access timely and effective support.

Cumbria Addictions Advice and Solutions

known as CADAS

Trustees' Report

We can confirm the CADAS charity's trustees 'have regard' to the Charity Commission's public benefit guidance in their governance of the organisation.

Summary of main achievements during the period

Between April 2024 and March 2025, the charity has continued to offer the following core services countywide:

- **CADAS: Adult Recovery** (for people aged over 18 affected by their own problematic substance use or harmful addictive behaviour) – individual programmes of support for up to 12 weeks plus access to long term peer support groups have continued to be delivered across the county.
- **CADAS: Family and Friends** (for people affected by someone else's problematic substance use or harmful addictive behaviour) – individual programmes of support for up to 12 weeks plus access to long term peer support groups are delivered across Cumbria.
- **CADAS: Young People** (this covers support to individual young people affected by their own problematic substance use or harmful addictive behaviour as well as the proactive delivery of educational material to young people in partnership with local schools and youth groups).e This service has continued delivery to thousands of children reached via vaping harms awareness workshops in youth clubs and schools alongside other educational topics such as energy drinks, alcohol, cannabis and gaming.
- **CADAS: Health Promotion** (this is our prevention service aimed at the general population) and involves us actively engaging the community with health messages at local events as well as the promotion of digital campaigns online. We have continued to increase visibility at local festivals and community events where we have reached hundreds of adults with our brief interventions relating to their habits surrounding smoking and vaping, alcohol use and gambling.
- **CADAS: Helpline** (a freephone helpline and call back service for anyone affected by their own or someone else's problematic substance use or harmful addictive behaviour) has continued to operate daily with extended opening hours on Wednesday till 7pm to improve access for people who cannot easily call during the day.
- **CADAS: Training** (this is the education of professionals from education/health and social care sectors) – we offer a range of courses to help other agencies and their staff support their clients with issues relating to mental health, addiction, substance use, gambling etc
- **CADAS: At Work** (this service is aimed at providing employers support on any area relating to mental health, addiction, substance use and HR or H&S) – there are three main products, policy consultation, staff training and 1:1 support for employees affected by their own problematic substance use or harmful addictive behaviour. In addition to our core services, the charity has had the opportunity to create pilots and/or collaborate with other partners on programmes that add value. Between April 2024 and March 2025 we have worked on the following:

West and East Cumbria Family Support – The positive impact of this programme in the West of the county where we support families with children on the edge of care has enabled us to extend the service. Our approach is to support parents with their substance use issue to help keep the family together when that is best and prevent children from entering the care system. As part of this approach, we also work on parenting skills, shared language etc.

Bereaved by Addiction - We provide 1-1 support and Peer Support Groups to people who have lost a loved one to substance use. Some of these clients are not only navigating the journey of grief, but also managing feelings of shame, guilt (what else could they have done to prevent the death) and stigma. Our care helps people to understand their thoughts, feelings and know there is support when they are grieving.

Cumbria Addictions Advice and Solutions

known as CADAS

Trustees' Report

Financial Review

The accounts for the year ended 31st March 2025 show the charity to be in a strong position financially. Turnover and activity continue to increase year on year. Liquidity is good. There has been a small fall in Unrestricted Reserves.

Both income and expenditure have increased significantly. Income is up 19% at £844,000 and expenditure is up 20% at £734,000 reflecting increase charitable activity and we currently expect this growth to continue in the current year.

Unrestricted funds have fallen by £14,000 due to a deficit on Cadas at Work but restricted funds have shown further strong growth to £336,000 (£212,000) and this gives a good level of funding for charitable activities going into the current year.

With increases in activity and high inflation, staff costs have increased 20% to £560,000 and this is budgeted to increase again in the current year. This reflects an increase in staff numbers from 21 to 24 and cost of living rises which have kept up with inflation.

As CADAS is still almost entirely grant funded, the availability of grant funding is always a concern but at present we have confidence that funding is available for further expansion over the foreseeable future.

Reserves

Our aim is to maintain a sufficient level of reserves to enable normal, unfunded operating activity for up to a period of six months, should a shortfall in income occur, and to take account of potential risks from time to time. Our policy ensures CADAS can meet any unforeseen emergency expenditure or unexpected delay in any expected source of income.

Financial Risk

The following are headings the financial management section of the charity's risk register – a document considered quarterly by a sub group of the full board – The Finance and Risk Committee.

- Ineffective budgeting and cash flow management
- Failure of income generation functions
- Ineffective management of reserves
- Financial loss through fraud or error
- Inadequate insurance cover – assets and liability risk to visitors
- Inadequate procurement procedures
- Failure to meet pension requirements and contributions
- Increasing lack of funds available from traditional sources

Risk mitigation activities include:

- Budgeting, cash flow, the production of management accounts, financial forward planning scrutiny by senior managers and The Finance and Risk Committee
- The use of full cost recovery principles when applying for funding
- Active oversight of unrestricted income levels
- Procedures for vetting staff/bank signatories and finance transaction procedures

- Annual review of insurance requirements and cover
- Financial security targets included in broader strategic plans

We only allow funds to end the financial year in deficit if there is an administration delay. Sometimes a fund meets a delay (attributable to ourselves if we delay a report or request an extension or to our funder which is often a capacity issue at their end) but often there is a small deficit as a result of retrospective funding. A growing number of funders do not release a final payment until the full project has concluded, and the report filed. Some grant agreement arrangements are also fully retrospective.

Future Plans

2024-2025 is the final year of our three-year strategic planning cycle from 2022-2025. We are delighted to report that we have made significant achievements across our objectives. For example, we have:

- Delivered relevant, high quality educational material to thousands of young people on a range of addiction based educational topics;
- Delivered visible in person and online health prevention messages with significant amounts of engagement that has led to the exploration of partnership work with people in the hospitality, food and drink sectors relating to the health and safety benefits of alcohol free drinks;
- Grown our peer support group network to cover more geographical places as well as online;
- We have continued to establish commercially viable services for local businesses, resulting in more employees tackling addiction with the support of their employer whilst keeping their jobs. We are currently taking the opportunity to review these services to ensure they deliver full value and impact as part of our strategic planning for 2026 onwards.

CURRENT STRATEGIC OBJECTIVES - 2022-2025:

We have prioritised four overarching objectives (shaped by need, our progress to date and the external environment) to help us fulfil our ambitions:

1. Drive a **prevention** agenda
2. Focus on **early** harm reduction **interventions**
3. Facilitate greater support options and ensure **choice**
4. Prioritise organisational **sustainability** to secure longevity

By focusing our energies relating to the support of schools and youth groups in a more strategic manner, we hope to:

- Help schools become safer places, enabling them to tackle drug use and sales onsite.
- Give thousands of young people a better experience when it comes to substances and addictive behaviour education so that they have the skills to make their own informed choices (and look after their peers) when they find themselves in risky situations.
- Enable young people to limit their experience of risk-taking behaviour to their adolescence – educating them sufficiently so that they do not develop addictive behaviours as part of their coping strategies they then take into adulthood.
- Prevent young people coming to addiction relate harm, in later adolescence/adulthood or if they do – enable them to ask for help more quickly as they recall CADAS is an organisation that can signpost them to help.

By engaging with adults in the general population on relevant topics and by delivering engaging population health education and brief interventions we hope to:

- Provide adults with education and messaging that impacts their immediate/later life health.
- Makes a difference for individual people.
- Contribute to the public purse in terms of substance use/addiction related comorbidities by slowing down someone's journey to ill health or providing them with an alternative, healthier path.
- Find a way of earning/raising income that enables our visible, community-based population health work to cover its own costs.

By championing early intervention and prevention by growing CADAS@work and seeking to turn our West Cumbria Family Support pilot into a countywide service funded by the statutory authorities we hope to:

- Prevent families from breaking down, prevent children from entering the care system.
- Support people to keep their jobs.
- Encourage funders to recognise the value of early intervention/prevention and commit to funding lower-level activity, not just the extremely vulnerable.
- Support children with problematic behaviours/substance use develop different coping strategies so that they do not return as adult clients.

By growing our own services and increasing our own reach as well as supporting the work of others we hope to:

- Build and maintain strong relationships and partnerships with other drug/alcohol and addiction agencies.
- Inspire and support more generalist community services to understand/offer addiction support in their work via professional training (e.g. housing/homelessness, women's centres, children and family centres).
- Create more opportunities for support and reach more people – in geographical places, online, and targeted toward groups we know may be underserved such as care leavers, LGBTQ+ community, pregnant mothers, the deaf community for example.
- Have appropriately sized core CADAS services in all areas of the county.
- Maintain reasonable waiting times for our services and ensure CADAS clients are seen in a timely manner.

By making sustainability a priority we hope to:

- Increase the percentage of (unrestricted) earned and raised income.
- Maintain our ability to secure grants to help us meet our growth agenda.
- Sufficiently fund a centralised core team that supports delivery staff out in communities.
- Develop and deliver paid for services that are commercially viable.
- Expand our repertoire of support across a range of harmful addictions that will enable us to bring in more restricted funds.
- Grow the contribution of volunteers in roles so as to raise the impact of their 'in kind' contributions – ultimately enabling the charity to support more clients

Cumbria Addictions Advice and Solutions

known as CADAS

Trustees' Report

Additional Information

We would like to share our heartfelt gratitude to our wide range of stakeholders and supporters (commissioners, funders, staff, volunteers, local businesses and elected members) who give their time, their energy or their funds to CADAS enabling us to support the community in the way that we do.

Small companies provision statement

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

Statement of Responsibilities

The trustees (who are also the directors of Cumbria Addictions Advice and Solutions for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on 29/9/25 and signed on its behalf by:

.....
Colin Robertshaw
Trustee

Cumbria Addictions Advice and Solutions

known as CADAS

Independent Examiner's Report to the trustees of Cumbria Addictions Advice and Solutions ('the Company')

Independent examiner's report to the trustees of Cumbria Addictions Advice and Solutions ('the Company')
I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2025.

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 the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member and Fellow of the Association of Charity Independent Examiners, 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 that in any material respect:

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 O'Brien MSc, FAIA, FCIE, employee of Community Accounting Plus
Fellow of the Association of Charity Independent Examiners

Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

Date: 30/9/25

Cumbria Addictions Advice and Solutions

known as CADAS

Statement of Financial Activities for the Year Ended 31 March 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Income and Endowments from:					
Donations and legacies	2	4,392	-	4,392	35,234
Charitable activities	3	43,433	778,570	822,003	660,952
Investment income	4	17,562	-	17,562	14,156
Total income		65,387	778,570	843,957	710,342
Expenditure on:					
Charitable activities	5	(79,083)	(654,469)	(733,552)	(611,449)
Total expenditure		(79,083)	(654,469)	(733,552)	(611,449)
Net (expenditure)/income		(13,696)	124,101	110,405	98,893
Net movement in funds		(13,696)	124,101	110,405	98,893
Reconciliation of funds					
Total funds brought forward		240,180	212,124	452,304	353,411
Total funds carried forward	14	226,484	336,225	562,709	452,304

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

The funds breakdown for the period is shown in note 14.

Cumbria Addictions Advice and Solutions

known as CADAS

Statement of Financial Activities for the Year Ended 31 March 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

These are the figures for the previous accounting period and are included for comparative purposes

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies	2	35,234	-	35,234
Charitable activities	3	50,592	610,360	660,952
Investment income	4	14,156	-	14,156
Total income		99,982	610,360	710,342
Expenditure on:				
Charitable activities	5	(83,875)	(527,574)	(611,449)
Total expenditure		(83,875)	(527,574)	(611,449)
Net income		16,107	82,786	98,893
Net movement in funds		16,107	82,786	98,893
Reconciliation of funds				
Total funds brought forward		224,073	129,338	353,411
Total funds carried forward	14	240,180	212,124	452,304

The notes on pages 14 to 26 form an integral part of these financial statements.

Cumbria Addictions Advice and Solutions

known as CADAS

(Registration number: 02585199)
Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	8	9,370	5,482
Current assets			
Debtors	9	82,142	27,398
Cash at bank and in hand	10	546,864	501,582
		629,006	528,980
Creditors: Amounts falling due within one year	11	(74,970)	(65,290)
Net current assets		554,036	463,690
Total assets less current liabilities		563,406	469,172
Creditors: Amounts falling due after more than one year	12	(697)	(16,868)
Net assets		562,709	452,304
Funds of the charity:			
Restricted income funds			
Restricted funds	14	336,225	212,124
Unrestricted income funds			
Unrestricted funds		226,484	240,180
Total funds	14	562,709	452,304

For the financial year ending 31 March 2025 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 10 to 26 were approved by the trustees, and authorised for issue on 29/9/25 and signed on their behalf by:

.....

Colin Robertshaw
Trustee

Cumbria Addictions Advice and Solutions

known as CADAS

Statement of Cash Flows for the Year Ended 31 March 2025

	Note	2025 £	2024 £
Cash flows from operating activities			
Net cash income		110,405	98,893
Adjustments to cash flows from non-cash items			
Depreciation		5,477	3,640
Investment income	4	(17,562)	(14,156)
		98,320	88,377
Working capital adjustments			
Increase in debtors	9	(54,744)	(15,199)
Increase in creditors	11	9,680	9,303
Net cash flows from operating activities		53,256	82,481
Cash flows from investing activities			
Interest receivable and similar income	4	17,562	14,156
Purchase of tangible fixed assets	8	(9,365)	(4,930)
Net cash flows from investing activities		8,197	9,226
Cash flows from financing activities			
Repayment of loans and borrowings	11	(16,171)	(16,170)
Net increase in cash and cash equivalents		45,282	75,537
Cash and cash equivalents at 1 April		501,582	426,045
Cash and cash equivalents at 31 March		546,864	501,582
Reconciliation of net cash flow to movement in net funds			
Increase in cash		45,282	75,537
Net funds at 1 April 2024		501,582	426,045
Net funds at 31 March 2025		546,864	501,582

All of the cash flows are derived from continuing operations during the above two periods.

1 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation
Cumbria Addictions Advice and Solutions 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 financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Income and endowments
Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

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.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

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.

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
Individual fixed assets costing £1.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

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 as follows:

Asset class	Depreciation method and rate
Computer equipment	33% straight line
Furniture & equipment	20% reducing balance

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.

Restricted income funds are those grants for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

2 Income from donations and legacies

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Donations and legacies;			
Donations from companies, trusts and similar proceeds	4,392	4,392	35,234
	4,392	4,392	35,234

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Grants & donations	-	706,871	706,871	610,360
Sundry income	-	-	-	3,233
Fees	43,433	71,699	115,132	47,359
	43,433	778,570	822,003	660,952

4 Investment income

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Interest receivable and similar income;			
Interest receivable on bank deposits	17,562	17,562	14,156

5 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Administration	12,303	55,240	67,543	56,144
Governance	-	5,565	5,565	5,772
Depreciation	-	5,477	5,477	3,640
Premises costs	1,433	29,120	30,553	30,324
Staff costs	65,347	559,067	624,414	515,569
	79,083	654,469	733,552	611,449

6 Net incoming/outgoing resources

Net incoming resources for the year include:

	2025 £	2024 £
Depreciation of fixed assets	5,477	3,640

7 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year included:		
Wages and salaries	500,026	415,430
Social security costs	34,298	28,779
Pension costs	26,142	22,974
	560,466	467,183

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2025 No	2024 No
Average number of employees	24	21

18 (2024 - 19) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £26,142 (2024 - £22,974).

The number of employees whose emoluments fell within the following bands was:

	2025 No	2024 No
£60,001 - £70,000	1	-

The total employee benefits of the key management personnel of the charity were £62,308 (2024 - £52,510).

8 Tangible fixed assets

	Furniture and equipment £	Computer equipment £	Total £
Cost			
At 1 April 2024	147,882	130,713	278,595
Additions	-	9,365	9,365
At 31 March 2025	147,882	140,078	287,960
Depreciation			
At 1 April 2024	146,021	127,092	273,113
Charge for the year	372	5,105	5,477
At 31 March 2025	146,393	132,197	278,590
Net book value			
At 31 March 2025	1,489	7,881	9,370
At 31 March 2024	1,861	3,621	5,482

9 Debtors

	2025 £	2024 £
Trade debtors	82,142	27,398

10 Cash and cash equivalents

	2025 £	2024 £
Cash on hand	208	303
Cash at bank	546,656	501,279
	546,864	501,582

11 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	5,118	9,839
Other loans	12,035	12,035
Other taxation and social security	14,987	7,880
Other creditors	5,551	4,876
Accruals	37,279	30,660
	74,970	65,290

12 Creditors: amounts falling due after one year

	2025 £	2024 £
Other loans	697	16,868

13 Charity status

The charity is a company limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

14 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2025 £
Unrestricted funds					
General					
Free reserves	69,073	32,237	-	(29,826)	71,484
Designated					
CADAS@work	16,107	33,150	(79,083)	29,826	-
Property reserve	80,000	-	-	-	80,000
Contingency reserve	75,000	-	-	-	75,000
	171,107	33,150	(79,083)	29,826	155,000
Total unrestricted funds	240,180	65,387	(79,083)	-	226,484
Restricted funds					
Adult services	40,788	246,743	(176,436)	-	111,095
Parent & Carer	32,456	54,295	(84,029)	-	2,722
Population Health	(1,421)	50,238	(48,728)	-	89
Young People	10,370	100,757	(40,948)	-	70,179
Volunteers	-	2,000	-	-	2,000
Core (restricted)	129,931	324,537	(304,328)	-	150,140
Total restricted funds	212,124	778,570	(654,469)	-	336,225
Total funds	452,304	843,957	(733,552)	-	562,709

Cumbria Addictions Advice and Solutions

known as CADAS

Notes to the Financial Statements for the Year Ended 31 March 2025

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
Unrestricted funds					
General					
Free reserves	69,073	-	-	-	69,073
Core unrestricted	-	20,526	(20,526)	-	-
	69,073	20,526	(20,526)	-	69,073
Designated					
CADAS@work	-	79,456	(63,349)	-	16,107
Property reserve	80,000	-	-	-	80,000
Contingency reserve	75,000	-	-	-	75,000
	155,000	79,456	(63,349)	-	171,107
Total unrestricted funds	224,073	99,982	(83,875)	-	240,180
Restricted					
Adult services	-	142,266	(115,823)	14,345	40,788
Parent & Carer	-	86,745	(62,089)	7,800	32,456
Population Health	7,585	25,461	(35,467)	1,000	(1,421)
Young People	-	57,191	(49,732)	2,911	10,370
Core (restricted)	-	298,697	(264,463)	95,697	129,931
Lloyds Bank Foundation	18,501	-	-	(18,501)	-
Hardship Grant	1,222	-	-	(1,222)	-
Social Prescribing	9,800	-	-	(9,800)	-
BBO South	3,903	-	-	(3,903)	-
FCST -North and West Manager	4,510	-	-	(4,510)	-
Walney Wind Farm	1,000	-	-	(1,000)	-
CYA - Low level mental health	1,411	-	-	(1,411)	-
Frieda Scott Charitable Trust	15,015	-	-	(15,015)	-

Cumbria Addictions Advice and Solutions

known as CADAS

Notes to the Financial Statements for the Year Ended 31 March 2025

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
CCF Transforming West Cumbria (Sellafield)	6,800	-	-	(6,800)	-
CCC OHID	10,155	-	-	(10,155)	-
Children In Need	500	-	-	(500)	-
CCF Bedrock	15,125	-	-	(15,125)	-
Coalfields	1,441	-	-	(1,441)	-
Garfield Weston	6,384	-	-	(6,384)	-
Workplace	25,986	-	-	(25,986)	-
Total restricted funds	129,338	610,360	(527,574)	-	212,124
Total funds	353,411	710,342	(611,449)	-	452,304

The transfer to the CADAS@work designated fund is to cover the deficit on this fund activity.

Funder list 2024-25

Lloyds Bank Foundation for England & Wales -Funding towards core costs enabling the charity to operate county wide.

The Population Health Investment Fund - Funding for health promotion in the community for Alcohol & Gambling

Francis C Scott Social Investment/Reach Fund – Funding to develop Lo & No Entrepreneurial Business piece.

Beacon Counselling Trust - Funding for gambling harm awareness raising and employer training

Cumbria Local Enterprise Partnership - Funding to develop new markets, hospitality and private healthcare supplies for CADAS@work

Cumbria Community Foundation – Transforming West Cumbria. - Funding by Sellafield Ltd, Transforming West Cumbria, to Design mental health and wellbeing workshops.

Lancaster & South Cumbria Independent Care Board Mental Health Transformational Fund - Funding to run educational health for people with severe mental health and professional training courses.

CCF Furness Addictions - Funding to support Young People in Furness with Addictions Education

SMI Together We - Funding to provide education and health workshops for people with severe mental health.

South Copeland GDF Community Partnership - Funding to offer holistic harm prevention and harm reduction support across a range of addictions in Millom and Haverigg.

Charles Hayward Foundation - East Family Service Supporting Vulnerable Families impacted by Addiction.

Francis Scott Trust - East Family Service Supporting Vulnerable Families impacted by Addiction.

Allerdale GDF Community Partnership - Funding to offer holistic harm prevention and harm reduction support across a range of addictions in coastal Allerdale.

Cumbria County Council - Funding for Vaping & Smoking Education for Children in Schools & other educational settings.

Cumbria Community Foundation NHS Northeast & North Cumbria - Funding for co-occurring mental health and substance use support.

Copeland Community Fund - Funding to offer holistic harm prevention and harm reduction support across a range of addictions throughout Copeland

Cumberland Council Community Investment - Provision of Vaping Harms Awareness & Education Programme for Young People and Early Years Intervention.

Westmorland & Furness Community Grant Eden District - Contribution to costs to upgrade IT and Data development project expanding delivery in the Eden Area.

Westmorland & Furness Community Grant – South Lakes - Office & IT upgrade in South Lakes.

The Hadfield Trust - Funding to contribute to volunteer training costs

Cumbria Youth Alliance Low Level Mental Health - Funding to develop curriculum for resources and train youth workers in addiction.

The Stephenson Trust - Funding towards the work delivered in Kendal

Sir John Fisher - Funding to work holistically in Barrow in Furness

Cumbria Community Foundation Transforming West Cumbria - Funding for whole family interventions in West Cumbria

Westmorland & Furness Council Office for Health Improvement and Disparities including Supplemental Substance Misuse Treatment & Recovery Grant - Funding for one to one and peer support group work for people using substances

Henry Smith Charity - Funding for Adult One to One & Group Service

David Allen Cumbria Police, Fire and Crime Commissioner - Funding for Junior Citizenship Scheme.

Cumbria Community Foundation Bedrock - Funding by Sellafield Ltd, Transforming West Cumbria, to Develop CHANGE With CADAS, Core & CRM

Coalfields Regeneration Trust - Grant Funding for Continued Support to individuals struggling with addiction and those dealing with someone else's addiction.

Garfield Weston Foundation - Contribution to overall operating costs.

Sellafield Ltd - Funding for Sport for Family Wellbeing.

Cumbria Community Foundation - UK Shared Prosperity Fund and Rural England Prosperity Fund 30 - Funding for Business Support – Cadas@work

Mid Copeland GDF Community Partnership - Creating a Healthier Community in Mid Copeland Area.

Cumbria Community Foundation - UK Shared Prosperity Fund and Rural England Prosperity Fund - Funding for volunteers experiencing disadvantage relating to Mental health issues to undertake an accredited training course improving employability.

Office for Health Improvement and Disparities. - Supplementary Substance Misuse Treatment & Recovery Grant for the development and facilitation of specialist bereavement support.

Health Innovation North East and North Cumbria Ltd - No Pain, All Gain Project.

My Lakeland Fund - To fund running costs to maintain and extend service to help substance users and their families in the South Lakes area.

Cumbria Council - Stop the Start: Young People Stop Smoking and Vaping Support and Education Programme

Robinson Family Fund - Contribution to salary costs for the Vaping Harms Awareness and Education Programme in the Barrow area.

CADAS@ Work - A CADAS initiative to support businesses who have staff needing support with mental health and addiction, to assist with job retention.

15 Analysis of net assets between funds

	Unrestricted		2025
	General	Restricted	Total funds
	£	£	£
Tangible fixed assets	9,370	-	9,370
Current assets	292,781	336,225	629,006
Current liabilities	(74,970)	-	(74,970)
Creditors over 1 year	(697)	-	(697)
Total net assets	226,484	336,225	562,709

	Unrestricted		2024
	General	Restricted	Total funds
	£	£	£
Tangible fixed assets	5,482	-	5,482
Current assets	316,856	212,124	528,980
Current liabilities	(65,290)	-	(65,290)
Creditors over 1 year	(16,868)	-	(16,868)
Total net assets	240,180	212,124	452,304

16 Fees payable to independent examiner

During the period, the fees payable (excluding VAT) to the charity's independent examiner Community Accounting Plus are analysed as follows:

	2025	2024
	£	£
Independent examination	1,840	1,770
	1,840	1,770

17 Trustees remuneration and expenses

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

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

18 Related party transactions

There were no related party transactions in the year.

Cumbria Addictions Advice and Solutions

England & Wales - Charity number 1002201

Accounts

Company registration number: 02585199
Charity registration number: 1002201

Cumbria Addictions Advice and Solutions

known as

CADAS

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2024

Community Accounting Plus
Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

Cumbria Addictions Advice and Solutions

known as CADAS

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Cumbria Addictions Advice and Solutions

known as CADAS

Reference and Administrative Details

Trustees	Susan Berriman Ian Burns Colin McGuinness Phillippa Williamson Colin Robertshaw Christine Ryan Rik Kershaw
Senior Management Team	Leigh Field, CEO
Charity Registration Number	1002201
Company Registration Number	02585199
Registered Office	3-5 Victoria Place Carlisle Cumbria CA1 1EJ
Independent Examiner	John O'Brien, employee of Community Accounting Plus Units 1 & 2 North West 41 Talbot Street Nottingham NG1 5GL
Solicitors:	Oglethorpe Sturton & Gillibrand LLP 16 Castle Park Lancaster LA1 1YG

Cumbria Addictions Advice and Solutions

known as CADAS

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2024.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Susan Berriman
	Ian Burns
	Colin McGuinness
	Phillippa Williamson
	Colin Robertshaw
	Christine Ryan
	Rik Kershaw
	Darren Horne (resigned 5 February 2024)

Structure, governance and management

Nature of governing document

The charity is a company limited by guarantee and registered charity. It is operated under the rules of its memorandum and articles of association dated 25/2/1991 and most recently amended 21/2/22. It has no share capital and the liability of each member in the event of winding-up is limited to £10.

Recruitment and appointment of trustees

The Board of Trustees encourages applications from potential trustees interested in supporting the work of CADAS. Trustee opportunities are also advertised and promoted by trustees through their own networks. An induction process for new trustees is in place with ongoing training and development opportunities for all trustees identified to support them in their role and promoting effective governance.

1. Objects and Activities

The charity's object "is specifically restricted to the promotion of the prevention of harm caused by the use of alcohol or other psychotropic substances and other dependencies or addictions."

The charity's main activities are directed by the powers outlined in the Memorandum and Articles:

"5.1 to adopt a high profile in relation to alcohol, drug, other psychotropic substance, and other addictive behaviour related issues

5.2 to study the causes and effects of the consumption of alcohol, other psychotropic substances, and other addictive behaviours

5.3 to provide help and support to those engaged in or affected by the use of alcohol, drugs, other psychotropic substances, or other addictive behaviours

5.4 to specifically address the mental health issues and other health and wellbeing issues underpinning problematic drinking, psychotropic substance use or other addictive behaviours

5.5 to promote a better awareness and understanding about alcohol, other psychotropic substances, and addictive behaviours for the benefit of society as a whole and in particular, the communities in Cumbria

5.6 to deliberately target children and young people in the promotion of preventative educational activities to raise awareness and understanding of alcohol, drugs, other psychotropic substances, other harmfully addictive behaviours such as gambling and gaming and related issues

5.7 to encourage initiatives within the community that reduce harm from and improve education and awareness of the harm from alcohol, psychotropic substances, and other addictive behaviours, that could negatively impact mental and physical well-being

5.8 to deliberately target preventative support at people with specific needs and vulnerabilities including children looked after, carers, ex-offenders, veterans, LGBTQ community and those who are homeless or have unstable or compromised housing

5.9 to promote and support occupational health initiatives to:

- raise awareness and understanding of alcohol, drug, psychotropic substances and other addictive behaviours and related issues

- to promote the adoption and implementation of alcohol, drug, and other psychotropic substance policies within the workplace

- to provide counselling and other support to individual employees

5.10 to collect, collate and publish research and statistical information in relation to alcohol, other psychotropic substances, and other addictive behaviours

5.11 to provide an information and resource facility including production of publications both printed and electronic which is readily accessible to the public covering matters relating to alcohol, other psychotropic substances, and other addictive behaviours

5.12 to provide a structured counselling service for those involved in problematic drink, psychotropic substance, or other addictive behaviours

5.13 to provide structured support to the families of those involved in problematic drink, psychotropic substance, or other addictive behaviours

5.14 to provide an information and referral service in relation to organisations with similar or associated objects to the Charity

5.15 to contribute to the training and education of workers of professional and other persons to further the objects of the Charity

5.16 to establish relations and to maintain communication with other bodies existing for similar or associated objects

5.18 to organise, arrange, manage, or participate in academic and other research"

The benefit to the public relates to the fact CADAS offers the opportunity for people affected by their own or someone else's harmful addictions to access timely and effective support.

Cumbria Addictions Advice and Solutions

known as CADAS

Trustees' Report

We can confirm the CADAS charity's trustees 'have regard' to the Charity Commission's public benefit guidance in their governance of the organisation.

2.Summary of main achievements during the period

Between April 2023 and March 2024, the charity has continued to offer the following core services countywide:

- **CADAS: Adult Recovery** (for people over 18 affected by their own problematic substance use or harmful addictive behaviour) – individual programmes of support for up to 12 weeks plus access to long term peer support groups.
- A significant achievement for this service this year has been the support we have delivered in partnership with The Well Communities in Carlisle for people experiencing co-occurring mental health and substance use. This can be a cohort of extremely vulnerable people who fall through the cracks as they sometimes struggle to maintain consistent engagement with support. Our wrap around care has made significant difference to their ability to step into and stay in recovery.
- **CADAS: Family and Friends** (for people affected by someone else's problematic substance use or harmful addictive behaviour) – individual programmes of support for up to 12 weeks plus access to long term peer support groups.
- The most significant achievement for this service this year has been maintaining our peer support groups in both Cumberland and Westmorland whilst developing a virtual group online.
- **CADAS: Young People** (this covers support to individual young people affected by their own problematic substance use or harmful addictive behaviour as well as the proactive delivery of educational material to young people in partnership with local schools and youth groups).
- The most significant achievement for this service this year has been the thousands of children reached via vaping harms awareness workshops in youth clubs and schools alongside other educational topics such as energy drinks, alcohol, cannabis and gaming.
- **CADAS: Training** (this is the education of professionals from education/health and social care sectors) – we offer a range of courses to help other agencies and their staff support their clients with issues relating to mental health, addiction, substance use, gambling etc.
- The most significant achievement for this service this year has been the development of new courses and material relating to specific seminars on alcohol and gambling related harms.
- **CADAS: At Work** (this service is aimed at providing employers support on any area relating to mental health, addiction, substance use and HR or H&S) – there are three main products, policy consultation, staff training and 1:1 support for employees affected by their own problematic substance use or harmful addictive behaviour.
- There have been several significant achievements for this service this year including securing funding to deliver awareness raising roadshows in partnership with testing and HR professionals, we have seen an increase in employers purchasing policy health checks as they become more aware of the need to have robust procedures in place and have grown awareness in a number of sectors including hospitality.
- **CADAS: Health Promotion** (this is our prevention service aimed at the general population) and involves us actively engaging the community with health messages at local events as well as the promotion of digital campaigns online.
- A significant achievement for this service this year has been in the increase visibility at local festivals and community events where we have reached hundreds of adults with our brief interventions relating to their habits surrounding smoking and vaping, alcohol use and gambling.

- Another has been the delivery of our #Healthy #Habit #Hacking workshops to people experiencing poor mental health – as these people are more statistically likely to have poorer habits surrounding smoking, sugar consumption, money management, alcohol use and sleeping.
- **CADAS: Helpline** (a freephone helpline and call back service for anyone affected by their own or someone else's problematic substance use or harmful addictive behaviour).
- A significant achievement for this service this year has been maintaining our goal to stay open until 7pm on a Wednesday improving access for people who cannot easily call during the day.

In addition to core services, the charity has had the opportunity to create pilots and/or collaborate with other partners on programmes that add value to our core menu. Between April 2023 and March 2024 we have worked on the following:

West Cumbria Family Support – We received extension funding for our pilot programme where we support families with children on the edge of care. By supporting the parent with their substance use issue we are able to keep the family together when that is best and prevent the child from entering the care system as we also work on parenting skills, shared language etc. Our goal is to continue to raise the importance of this work and grow our footprint.

Gambling Harms Co-ordination – We received funding from the Cumberland Building Society via Cumbria Community Foundation and The Beacon Counselling Trust to employ a part time Gambling Harms Co-ordinator to help raise awareness in county and grow the numbers of people experiencing gambling related harms who have accessed support.

3. Financial Review

The accounts for the year ended 31st March 2024 show the charity to be in a strong position financially. Turnover and activity continue to increase year on year. Reserves have been maintained and liquidity is good.

Both income and expenditure have increased significantly. Income is up 27% at £710,000 and expenditure is up 14% at £611,000 reflecting increase charitable activity and we currently expect this growth to continue in the current year.

Unrestricted funds have improved to £240,000 and restricted to £212,000 and this gives a good level of funding for charitable activities going into the current year.

With increases in activity and high inflation, staff costs have increased 22% to £467,000 and this is budgeted to increase again in the current year. We are pleased that we have been able to grant cost of living rises which have kept up with inflation.

As CADAS is still almost entirely grant funded, the availability of grant funding is always a concern but at present we have confidence that funding is available for further expansion over the foreseeable future.

Reserves

Our aim is to maintain a sufficient level of reserves to enable normal, unfunded operating activity for up to a period of up to six months, should a shortfall in income occur, and to take account of potential risks from time to time. Our policy ensures CADAS can meet any unforeseen emergency expenditure or unexpected delay in any expected source of income.

Financial Risk

The following are headings the financial management section of the charity's risk register – a document considered quarterly by a sub group of the full board – The Finance and Risk Committee.

- Ineffective budgeting and cash flow management
- Failure of income generation functions
- Ineffective management of reserves
- Financial loss through fraud or error
- Inadequate insurance cover – assets and liability risk to visitors
- Inadequate procurement procedures
- Failure to meet pension requirements and contributions
- Increasing lack of funds available from traditional sources

Risk mitigation activities include:

- Budgeting, cash flow, the production of management accounts, financial forward planning scrutiny by senior managers and The Finance and Risk Committee
- The use of full cost recovery principles when applying for funding
- Active oversight of unrestricted income levels
- Procedures for vetting staff/bank signatories and finance transaction procedures
- Annual review of insurance requirements and cover
- Financial security targets included in broader strategic plans

We only allow funds to end the financial year in deficit if there is an administration delay. Sometimes a fund meets a delay (attributable to ourselves if we delay a report or request an extension or to our funder which is often a capacity issue at their end) but often there is a small deficit as a result of retrospective funding. A growing number of funders do not release a final payment until the full project has conclude and the report filed. Some grant agreement arrangements are also fully retrospective.

We do not hold funds for third parties.

Future Plans

2023-2024 is the middle year of our three year, strategic planning cycle from 2022-2025. We are delighted to report that we have made significant achievements across all four of our objectives. For example we have:

- Delivered relevant, high quality educational material to thousands of young people on a range of addiction based educational topics;
- Delivered visible in person and online health prevention messages with significant amounts of engagement that has led to the exploration of partnership work with people in the hospitality, food and drink sectors relating to the health and safety benefits of alcohol free drinks;
- Grown our peer support group network to cover more geographical places as well as online;
- Established commercially viable services that have been successfully sold to local businesses, resulting in more employees tackling addiction with the support of their employer whilst keeping their jobs.

Cumbria Addictions Advice and Solutions

known as CADAS

Trustees' Report

CURRENT STRATEGIC OBJECTIVES - 2022-2025:

We have prioritised four overarching objectives (shaped by need, our progress to date and the external environment) to help us fulfil our ambitions:

1. Drive a **prevention** agenda
2. Focus on **early** harm reduction **interventions**
3. Facilitate greater support options and ensure **choice**
4. Prioritise organisational **sustainability** to secure longevity

By focusing our energies relating to the support of schools and youth groups in a more strategic manner, we hope to:

- Disrupt the poor practice we are seeing and raise the quality of curriculum-based education across the board.
- Support those schools/youth clubs and professionals that are doing a great job embedding basic sessions into their annual curriculum by providing them with higher level/specialist resources and encouraging them to build this type of education into other curriculum areas as well as PSHE.
- Find a way of delivering to schools in a well-planned, long-term manner – developing partnerships that cover our costs using income raised from fundraising such as non-uniform days.
- Help schools become safer places, enabling them to tackle drug use and sales onsite.
- Give thousands of young people a better experience when it comes to substances and addictive behaviour education so that they have the skills to make their own informed choices (and look after their peers) when they find themselves in risky situations.
- Enable young people to limit their experience of risk-taking behaviour to their adolescence – educating them sufficiently so that they do not develop addictive behaviours as part of their coping strategies they then take into adulthood.
- Prevent young people coming to addiction relate harm, in later adolescence/adulthood or if they do – enable them to ask for help more quickly as they recall CADAS is an organisation that can signpost them to help.

By engaging with adults in the general population on relevant topics and by delivering non-patronising and engaging population health education and brief interventions we hope to:

- Provide adults with education and messaging that impacts their immediate/later life health.
- Makes a difference for individual people.
- Contribute to the public purse in terms of substance use/addiction related comorbidities by slowing down someone's journey to ill health or providing them with an alternative, healthier path.
- Find a way of earning/raising income that enables our visible, community-based population health work to cover its own costs.

By proactively championing early intervention and prevention by growing CADAS: Workplace and seeking to turn our West Cumbria Family Support pilot into a countywide service funded by the statutory authorities we hope to:

- Prevent families from breaking down, prevent children from entering the care system.
- Support people to keep their jobs.

- Encourage funders to recognise the value of early intervention/prevention and commit to funding lower-level activity, not just the extremely vulnerable.
- Support children with problematic behaviours/substance use develop different coping strategies so that they do not return as adult clients.

By growing our own services and increasing our own reach as well as supporting the work of others we hope to:

- Build and maintain strong relationships and partnerships with other drug/alcohol and addiction agencies.
- Inspire and support more generalist community services to understand/offer addiction support in their work via professional training (e.g. housing/homelessness, women's centres, children and family centres).
- Create more opportunities for support and reach more people – in geographical places, online, and targeted toward groups we know may be underserved such as care leavers, LGBTQ+ community, pregnant mothers, the deaf community for example.
- Have appropriately sized core CADAS services in all areas of the county (avoiding a postcode lottery for potential clients).
- Have waiting list times that feel acceptable and ensure CADAS clients are seen in a timely manner.

By making sustainability a priority we hope to:

- Increase the percentage of (unrestricted) earned and raised income.
- Maintain our ability to secure grants to the value of £500k per annum to help us meet our growth agenda.
- Sufficiently fund a centralised core team that supports delivery staff out in communities.
- Develop and deliver paid for services that are commercially viable.
- Expand our repertoire of support across a range of harmful addictions that will enable us to bring in more restricted funds.
- Grow the contribution of volunteers in roles so as to raise the impact of their 'in kind' contributions – ultimately enabling the charity to support more clients

6. **Additional information**

We would like to share our heartfelt gratitude with the wide range of stakeholders and supporters (commissioners, funders, staff, volunteers, local businesses and elected members) who give their time, their energy or their funds to CADAS enabling us to support the community in the way that we do.

Small companies provision statement

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

Cumbria Addictions Advice and Solutions

known as CADAS

Trustees' Report

Statement of Responsibilities

The trustees (who are also the directors of Cumbria Addictions Advice and Solutions for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

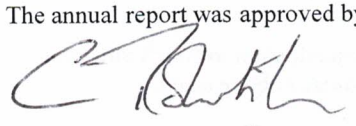
Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on ....18/11/24.... and signed on its behalf by:



.....

Colin Robertshaw
Trustee

Cumbria Addictions Advice and Solutions

known as CADAS

Independent Examiner's Report to the trustees of Cumbria Addictions Advice and Solutions ('the Company')

Independent examiner's report to the trustees of Cumbria Addictions Advice and Solutions ('the Company')
I report to the charity trustees on my examination of the accounts of the company for the year ended 31 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 the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member and Fellow of the Association of Charity Independent Examiners, 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 that in any material respect:

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 O'Brien MSc, FAIA, FCCA, FCIE, employee of Community Accounting Plus
Fellow of the Association of Charity Independent Examiners

Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

Date: 26/11/24

Cumbria Addictions Advice and Solutions

known as CADAS

Statement of Financial Activities for the Year Ended 31 March 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Income and Endowments from:					
Donations and legacies		35,234	-	35,234	-
Charitable activities	2	50,592	610,360	660,952	553,447
Other trading activities	3	-	-	-	2,659
Investment income	4	14,156	-	14,156	2,239
Total income		99,982	610,360	710,342	558,345
Expenditure on:					
Charitable activities	5	(83,875)	(527,574)	(611,449)	(535,703)
Total expenditure		(83,875)	(527,574)	(611,449)	(535,703)
Net income		16,107	82,786	98,893	22,642
Net movement in funds		16,107	82,786	98,893	22,642
Reconciliation of funds					
Total funds brought forward		224,073	129,338	353,411	330,769
Total funds carried forward	14	240,180	212,124	452,304	353,411

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

The funds breakdown for the period is shown in note 14.

Cumbria Addictions Advice and Solutions

known as CADAS

Statement of Financial Activities for the Year Ended 31 March 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

These are the figures for the previous accounting period and are included for comparative purposes

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Charitable activities	2	21,847	531,600	553,447
Other trading activities	3	2,659	-	2,659
Investment income	4	2,239	-	2,239
Total income		26,745	531,600	558,345
Expenditure on:				
Charitable activities	5	(184,448)	(351,255)	(535,703)
Total expenditure		(184,448)	(351,255)	(535,703)
Net (expenditure)/income		(157,703)	180,345	22,642
Transfers between funds		157,963	(157,963)	-
Net movement in funds		260	22,382	22,642
Reconciliation of funds				
Total funds brought forward		223,813	106,956	330,769
Total funds carried forward	14	224,073	129,338	353,411

Cumbria Addictions Advice and Solutions

known as CADAS

(Registration number: 02585199)
Balance Sheet as at 31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	8	5,482	4,192
Current assets			
Debtors	9	27,398	12,199
Cash at bank and in hand	10	501,582	426,045
		528,980	438,244
Creditors: Amounts falling due within one year	11	(65,290)	(55,987)
Net current assets		463,690	382,257
Total assets less current liabilities		469,172	386,449
Creditors: Amounts falling due after more than one year	12	(16,868)	(33,038)
Net assets		452,304	353,411
Funds of the charity:			
Restricted income funds			
Restricted funds	14	212,124	129,338
Unrestricted income funds			
Unrestricted funds		240,180	224,073
Total funds	14	452,304	353,411

For the financial year ending 31 March 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 11 to 29 were approved by the trustees, and authorised for issue on 18/11/24 and signed on their behalf by:

Colin Robertshaw
Trustee

Cumbria Addictions Advice and Solutions

known as CADAS

Statement of Cash Flows for the Year Ended 31 March 2024

	Note	2024 £	2023 £
Cash flows from operating activities			
Net cash income		98,893	22,642
Adjustments to cash flows from non-cash items			
Depreciation		3,640	2,110
Investment income	4	(14,156)	(2,239)
		88,377	22,513
Working capital adjustments			
Increase in debtors	9	(15,199)	(669)
Increase/(decrease) in creditors	11	9,303	(5,086)
Net cash flows from operating activities		82,481	16,758
Cash flows from investing activities			
Interest receivable and similar income	4	14,156	2,239
Purchase of tangible fixed assets	8	(4,930)	(1,012)
Sale of tangible fixed assets		-	80,000
Net cash flows from investing activities		9,226	81,227
Cash flows from financing activities			
Repayment of loans and borrowings	11	(16,170)	(12,036)
Net increase in cash and cash equivalents		75,537	85,949
Cash and cash equivalents at 1 April		426,045	340,096
Cash and cash equivalents at 31 March		501,582	426,045
Reconciliation of net cash flow to movement in net funds			
Increase in cash		75,537	85,949
Net funds at 1 April 2023		426,045	340,096
Net funds at 31 March 2024		501,582	426,045

All of the cash flows are derived from continuing operations during the above two periods.

1 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Cumbria Addictions Advice and Solutions 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 financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

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.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

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.

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
Individual fixed assets costing £1.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

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 as follows:

Asset class	Depreciation method and rate
Computer equipment	33% straight line
Furniture & equipment	20% reducing balance

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.

Restricted income funds are those grants for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

2 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Grants & donations	-	610,360	610,360	553,447
Sundry income	3,233	-	3,233	-
Fees	47,359	-	47,359	-
	50,592	610,360	660,952	553,447

3 Income from other trading activities

	Total funds £	Total 2023 £
Fundraising	-	2,659
	-	2,659

4 Investment income

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Interest receivable and similar income;			
Interest receivable on bank deposits	14,156	14,156	2,239

5 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Administration	15,689	40,455	56,144	-
Governance	-	5,772	5,772	-
Depreciation	-	3,640	3,640	-
Premises costs	58	30,266	30,324	-
Staff costs	68,128	447,441	515,569	-
Drug & Alcohol support	-	-	-	535,703
	83,875	527,574	611,449	535,703

6 Net incoming/outgoing resources

Net incoming resources for the year include:

	2024 £	2023 £
Depreciation of fixed assets	3,640	2,110

7 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year included:		
Wages and salaries	415,430	340,612
Social security costs	28,779	23,483
Pension costs	22,974	19,097
	467,183	383,192

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2024 No	2023 No
Average number of employees	21	19

19 (2023 - 19) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £22,974 (2023 - £19,097).

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 £52,510 (2023 - £51,729).

8 Tangible fixed assets

	Furniture and equipment £	Computer equipment £	Total £
Cost			
At 1 April 2023	147,882	125,783	273,665
Additions	-	4,930	4,930
At 31 March 2024	147,882	130,713	278,595
Depreciation			
At 1 April 2023	145,556	123,917	269,473
Charge for the year	465	3,175	3,640
At 31 March 2024	146,021	127,092	273,113
Net book value			
At 31 March 2024	1,861	3,621	5,482
At 31 March 2023	2,326	1,866	4,192

9 Debtors

	2024 £	2023 £
Trade debtors	27,398	12,199

10 Cash and cash equivalents

	2024 £	2023 £
Cash on hand	303	149
Cash at bank	501,279	425,896
	501,582	426,045

11 Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	9,839	4,414
Other loans	12,035	12,035
Other taxation and social security	7,880	6,458
Other creditors	4,876	4,044
Accruals	30,660	29,036
	65,290	55,987

12 Creditors: amounts falling due after one year

	2024	2023
	£	£
Other loans	16,868	33,038

13 Charity status

The charity is a company limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

14 Funds

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
Unrestricted funds					
General					
Free reserves	69,073	-	-	-	69,073
Core unrestricted	-	20,526	(20,526)	-	-
	69,073	20,526	(20,526)	-	69,073
Designated					
CADAS@work	-	79,456	(63,349)	-	16,107
Property reserve	80,000	-	-	-	80,000
Contingency reserve	75,000	-	-	-	75,000
	155,000	79,456	(63,349)	-	171,107
Total unrestricted funds	224,073	99,982	(83,875)	-	240,180
Restricted funds					
Core (restricted)	-	298,697	(264,463)	95,697	129,931
Adult services	-	142,266	(115,823)	14,345	40,788
Parent & Carer	-	86,745	(62,089)	7,800	32,456
Population Health	7,585	25,461	(35,467)	1,000	(1,421)
Young People	-	57,191	(49,732)	2,911	10,370

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
Lloyds Bank Foundation	18,501	-	-	(18,501)	-
Hardship Grant	1,222	-	-	(1,222)	-
Social Prescribing	9,800	-	-	(9,800)	-
BBO South	3,903	-	-	(3,903)	-
FCST -North and West Manager	4,510	-	-	(4,510)	-
Walney Wind Farm	1,000	-	-	(1,000)	-
CYA - Low level mental health	1,411	-	-	(1,411)	-
Frieda Scott Charitable Trust	15,015	-	-	(15,015)	-
CCF Transforming West Cumbria (Sellafield)	6,800	-	-	(6,800)	-
CCC OHID	10,155	-	-	(10,155)	-
Children In Need	500	-	-	(500)	-
CCF Bedrock	15,125	-	-	(15,125)	-
Coalfields	1,441	-	-	(1,441)	-
Garfield Weston	6,384	-	-	(6,384)	-
Workplace	25,986	-	-	(25,986)	-
Total restricted funds	129,338	610,360	(527,574)	-	212,124
Total funds	353,411	710,342	(611,449)	-	452,304

Cumbria Addictions Advice and Solutions

known as CADAS

Notes to the Financial Statements for the Year Ended 31 March 2024

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Unrestricted funds					
General					
Free reserves	153,225	8,446	(5,735)	(86,863)	69,073
Core unrestricted	10,588	18,299	(178,713)	149,826	-
	163,813	26,745	(184,448)	62,963	69,073
Designated					
Property reserve	-	-	-	80,000	80,000
Contingency reserve	-	-	-	75,000	75,000
Revaluation reserve	60,000	-	-	(60,000)	-
	60,000	-	-	95,000	155,000
Total unrestricted funds	223,813	26,745	(184,448)	157,963	224,073
Restricted					
Population Health	-	11,585	-	(4,000)	7,585
Lloyds Bank Foundation	15,173	35,582	(35)	(32,219)	18,501
COMF Together	-	1,200	-	(1,200)	-
COMF NADT	-	2,000	-	(2,000)	-
Furness Addictions	-	9,726	-	(9,726)	-
Training income	-	213	-	(213)	-
Hardship Grant	-	4,888	-	(3,666)	1,222
Social Prescribing	-	9,800	-	-	9,800

Cumbria Addictions Advice and Solutions

known as CADAS

Notes to the Financial Statements for the Year Ended 31 March 2024

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Know Your Neighbour	-	11,551	(1,857)	(9,694)	-
Carlisle City Council	4,000	-	-	(4,000)	-
Allerdale YHC	-	5,450	-	(5,450)	-
BAE	4	-	-	(4)	-
Copeland Community Fund	-	5,901	-	(5,901)	-
Hadfield Trust	3,000	-	-	(3,000)	-
BBO South	4,007	59,825	(11)	(59,918)	3,903
CCF Cumberland	2,500	-	-	(2,500)	-
FCST -North and West Manager	3,755	14,737	(150)	(13,832)	4,510
Allerdale Resiliance Fund	-	4,897	-	(4,897)	-
BBO Safe Storage	-	10,000	-	(10,000)	-
Walney Wind Farm	-	27,256	-	(26,256)	1,000
CYA Youth Qualification	-	51,497	(1,284)	(50,213)	-
CYA - Low level mental health	2,521	2,819	-	(3,929)	1,411
J Stephenson Trust	3,418	-	-	(3,418)	-
Frieda Scott Charitable Trust	15,000	10,000	-	(9,985)	15,015
Sir John Fisher Foundation	-	10,000	-	(10,000)	-
CCF Transforming West Cumbria (Sellafield)	-	34,800	-	(28,000)	6,800
CCC OHID	-	87,403	(184)	(77,064)	10,155
BNI Kendal	-	580	-	(580)	-
Children In Need	9,926	500	-	(9,926)	500
PCC	5,265	-	-	(5,265)	-

Notes to the Financial Statements for the Year Ended 31 March 2024

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
CCF Bedrock	-	60,500	-	(45,375)	15,125
CCC IPED	-	(134)	(115)	249	-
COMF Drop Zone	(2,490)	2,490	-	-	-
Coalfields	4,893	1,941	-	(5,393)	1,441
North	(15)	-	(175,351)	175,366	-
Clothworkers	-	9,500	(8,191)	(1,309)	-
Garfield Weston	-	6,500	(116)	-	6,384
South	5,591	14,361	(157,673)	137,721	-
Workplace	16,661	21,098	(4,026)	(7,747)	25,986
Fundraising	13,747	3,134	(2,262)	(14,619)	-
Total restricted funds	106,956	531,600	(351,255)	(157,963)	129,338
Total funds	330,769	558,345	(535,703)	-	353,411

The transfers within the restricted funds are required to reflect the new approach to fund accounting. Funds now reflect the activity for which funding is received rather than the name of the funder.

2024 Funder list

Lloyds Bank Foundation- Funding towards core costs enabling the charity to operate county wide.

The Population Health Investment Fund- Funding for health promotion in the community for Alcohol & Gambling.

Francis C Scott Social Investment/Reach Fund- Funding to develop Lo & No Entrepreneurial Business piece.

Beacon Counselling Trust- Funding for gambling harm awareness raising and employer training.

Cumbria Local Enterprise Partnership- Funding to develop new markets, hospitality and private healthcare supplies for CADAS@work.

Lancaster & South Cumbria Independent Care Board Mental Health Transformational Fund- Funding to run educational health for people with severe mental health and professional training courses.

CCF Furness Addictions- Funding to support Young People in Furness with Addictions Education.

SMI Together We- Funding to provide education and health workshops for people with severe mental health.

South Copeland GDF Community Partnership- Funding to offer holistic harm prevention and harm reduction support across a range of addictions in Millom and Haverigg.

Lancashire & South Cumbria Integrated Care Board- Funding for Digital Inclusion Health Education.

Cumbria Community Foundation Hardship Grant- Funding for families to help with the cost of living.

NHS England via Integrated Care System Northeast & North Cumbria- Providing intensive addictions support for clients who also have severe mental health problems.

Primary Health Properties (PHP) Social Prescribing Fund- Funding towards peer support groups in parts of Westmorland and Furness.

Allerdale GDF Community Partnership- Funding to offer holistic harm prevention and harm reduction support across a range of addictions in coastal Allerdale.

Cumberland Building Society- Funding for gambling harms education in Cumbria.

Cumbria County Council- Funding for Vaping & Smoking Education for Children in Schools & other educational settings.

Cumbria County Council- Funding for food and white goods for families.

Cumbria Community Foundation NHS Northeast & North Cumbria- Funding for co-occurring mental health and substance use support.

Copeland Community Fund- Funding to offer holistic harm prevention and harm reduction support across a range of addictions throughout Copeland.

The Hadfield Trust- Funding to contribute to volunteer training costs.

Cumbria Youth Alliance Youth Work Qualification- Funding for delivery of youth work qualifications.

Building Better Opportunities Programme- Funding to support people furthest from the job market 'Getting Cumbria to work: Barrow & South Lakeland project.

Francis C Scott Charitable Trust- Funding towards South Manager salary.

Walney Wind Farm- Funding to provide training for Volunteers within the Walney Wind Farm area.

Cumbria Youth Alliance Low Level Mental Health- Funding to develop curriculum for resources and train youth workers in addiction.

The Stephenson Trust- Funding towards the work delivered in Kendal.

Frieda Scott Charitable Trust- Funding for a broader Adult Recovery Service, Peer Support One to One and group work covering Westmorland.

Sir John Fisher- Funding to work holistically in Barrow in Furness.

Cumbria Community Foundation Transforming West Cumbria- Funding for whole family interventions in West Cumbria.

Westmorland & Furness Council Office for Health Improvement and Disparities including Supplemental Substance Misuse Treatment & Recovery Grant- Funding for one to one and peer support group work for people using substances.

Henry Smith Charity- Funding for Adult One to One & Group Service.

Children In Need- Funding for Young Peoples Education.

Cumbria Office of Police & Crime Commissioner- Funding for staff training on smoking cessation to disseminate into support young people.

Cumbria Community Foundation Bedrock- Funding by Sellafield Ltd, Transforming West Cumbria, to Develop CHANGE With CADAS, Core & CRM.

Coalfields Regeneration Trust- Grant Funding for Continued Support to individuals struggling with addiction and those dealing with someone else's addiction.

Sellafield Ltd- Funding for Sport for Family Wellbeing.

CADAS@ Work- A CADAS initiative to support businesses who have staff needing support with mental health and addiction, to assist with job retention.

15 Analysis of net assets between funds

	Unrestricted		2024
	General	Restricted	Total funds
	£	£	£
Tangible fixed assets	5,482	-	5,482
Current assets	316,856	212,124	528,980
Current liabilities	(65,290)	-	(65,290)
Creditors over 1 year	(16,868)	-	(16,868)
Total net assets	240,180	212,124	452,304

	Unrestricted		2023
	General	Restricted	Total funds
	£	£	£
Tangible fixed assets	4,192	-	4,192
Current assets	308,906	129,338	438,244
Current liabilities	(55,987)	-	(55,987)
Creditors over 1 year	(33,038)	-	(33,038)
Total net assets	224,073	129,338	353,411

16 Fees payable to independent examiner

During the period, the fees payable (excluding VAT) to the charity's independent examiner Community Accounting Plus are analysed as follows:

	2024	2023
	£	£
Independent examination	1,770	1,600
	1,770	1,600

17 Trustees remuneration and expenses

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

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

18 Related party transactions

There were no related party transactions in the year.

Cumbria Addictions Advice and Solutions

England & Wales - Charity number 1002201

Accounts

Company registration number: 02585199

Charity registration number: 1002201

Cumbria Addictions Advice and Solutions

known as

CADAS

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2023

Community Accounting Plus
Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

Cumbria Addictions Advice and Solutions

known as CADAS

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Cumbria Addictions Advice and Solutions

known as CADAS

Reference and Administrative Details

Trustees	Susan Berriman Ian Burns Darren Horne Colin McGuinness Phillippa Williamson Colin Robertshaw Christine Ryan
Senior Management Team	Leigh Field, CEO
Charity Registration Number	1002201
Company Registration Number	02585199
Registered Office	3-5 Victoria Place Carlisle Cumbria CA1 1EJ
Independent Examiner	John O'Brien, employee of Community Accounting Plus Units 1 & 2 North West 41 Talbot Street Nottingham NG1 5GL
Solicitors:	Oglethorpe Sturton & Gillibrand LLP 16 Castle Park Lancaster LA1 1YG

Cumbria Addictions Advice and Solutions

known as CADAS

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2023.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Susan Berriman
	Ian Burns
	Darren Horne
	Colin McGuinness
	Phillippa Williamson
	Colin Robertshaw
	Christine Ryan (appointed 22 September 2022)
	Sian Rees (resigned 14 July 2022)

Structure, governance and management

Nature of governing document

The charity is a company limited by guarantee and registered charity. It is operated under the rules of its memorandum and articles of association dated 25/2/1991 and most recently amended 21/2/22. It has no share capital and the liability of each member in the event of winding-up is limited to £10.

Recruitment and appointment of trustees

The Board of Trustees encourages applications from potential trustees interested in supporting the work of CADAS. Trustee opportunities are also advertised and promoted by trustees through their own networks. An induction process for new trustees is in place with ongoing training and development opportunities for all trustees identified to support them in their role and promoting effective governance.

1. Objects and Activities

The charity's object "is specifically restricted to the promotion of the prevention of harm caused by the use of alcohol or other psychotropic substances and other dependencies or addictions."

The charity's main activities are directed by the powers outlined in the Memorandum and Articles:

"5.1 to adopt a high profile in relation to alcohol, drug, other psychotropic substance, and other addictive behaviour related issues

5.2 to study the causes and effects of the consumption of alcohol, other psychotropic substances, and other addictive behaviours

5.3 to provide help and support to those engaged in or affected by the use of alcohol, drugs, other psychotropic substances, or other addictive behaviours

5.4 to specifically address the mental health issues and other health and wellbeing issues underpinning problematic drinking, psychotropic substance use or other addictive behaviours

5.5 to promote a better awareness and understanding about alcohol, other psychotropic substances, and addictive behaviours for the benefit of society as a whole and in particular, the communities in Cumbria

5.6 to deliberately target children and young people in the promotion of preventative educational activities to raise awareness and understanding of alcohol, drugs, other psychotropic substances, other harmfully addictive behaviours such as gambling and gaming and related issues

5.7 to encourage initiatives within the community that reduce harm from and improve education and awareness of the harm from alcohol, psychotropic substances, and other addictive behaviours, that could negatively impact mental and physical well-being

5.8 to deliberately target preventative support at people with specific needs and vulnerabilities including children looked after, carers, ex-offenders, veterans, LGBTQ community and those who are homeless or have unstable or compromised housing

5.9 to promote and support occupational health initiatives to:

- raise awareness and understanding of alcohol, drug, psychotropic substances and other addictive behaviours and related issues

- to promote the adoption and implementation of alcohol, drug, and other psychotropic substance policies within the workplace

- to provide counselling and other support to individual employees

5.10 to collect, collate and publish research and statistical information in relation to alcohol, other psychotropic substances, and other addictive behaviours

5.11 to provide an information and resource facility including production of publications both printed and electronic which is readily accessible to the public covering matters relating to alcohol, other psychotropic substances, and other addictive behaviours

5.12 to provide a structured counselling service for those involved in problematic drink, psychotropic substance, or other addictive behaviours

5.13 to provide structured support to the families of those involved in problematic drink, psychotropic substance, or other addictive behaviours

5.14 to provide an information and referral service in relation to organisations with similar or associated objects to the Charity

5.15 to contribute to the training and education of workers of professional and other persons to further the objects of the Charity

5.16 to establish relations and to maintain communication with other bodies existing for similar or associated objects

5.18 to organise, arrange, manage, or participate in academic and other research”

The benefit to the public relates to the fact CADAS offers the opportunity for people affected by their own or someone else’s harmful addictions to access timely and effective support.

Cumbria Addictions Advice and Solutions

known as CADAS

Trustees' Report

We can confirm the CADAS charity's trustees 'have regard' to the Charity Commission's public benefit guidance in their governance of the organisation.

Between April 2022 and March 2023 the charity has continued to offer the following core services countywide:

- **CADAS: Adult Recovery** (for people over 18 affected by their own problematic substance use or harmful addictive behaviour) – individual programmes of support for up to 12 weeks plus access to long term peer support groups.
- The most significant achievement for this service this year has been the growth of our peer support group network and the establishment of groups in Millom and Penrith.
- **CADAS: Family and Friends** (for people affected by someone else's problematic substance use or harmful addictive behaviour) – individual programmes of support for up to 12 weeks plus access to long term peer support groups.
- The most significant achievement for this service this year has been sustaining our peer support groups in both Cumberland and Westmorland whilst developing a virtual group online.
- **CADAS: Young People** (this covers support to individual young people affected by their own problematic substance use or harmful addictive behaviour as well as the proactive delivery of educational material to young people in partnership with local schools and youth groups).
- The most significant achievement for this service this year has been the social action projects delivered by the CADAS team which resulted in a number of young people achieving RSPH accredited Level 2 awards as Young Health Champions who have gone on to promote health and wellbeing in their local communities.
- **CADAS: Training** (this is the education of professionals from education/health and social care sectors) – we offer a range of courses to help other agencies and their staff support their clients with issues relating to mental health, addiction, substance use, gambling etc.
- The most significant achievement for this service this year has been delivering drug/alcohol championing training to over 150 individuals throughout the county.
- **CADAS: At Work** (this service is aimed at providing employers support on any area relating to mental health, addiction, substance use and HR or H&S) – there are three main products, policy consultation, staff training and 1:1 support for employees affected by their own problematic substance use or harmful addictive behaviour.
- The most significant achievement for this service this year has been securing support from Story Contracting to help us develop our social enterprising offer and the delivery of drug and alcohol awareness sessions to over one thousand shop floor employees and apprentices from BAE, Jacobs and Mitie.
- **CADAS: Health Promotion** (this is our prevention service aimed at the general population) and involves us actively engaging the community at local events as well as the promotion of digital campaigns online.
- The most significant achievement for this service this year has been in the increase in grants supporting this style of work which has enabled us to engage with hundreds of people from Cumbrian communities on their alcohol use.
- **CADAS: Helpline** (a freephone helpline and call back service for anyone affected by their own or someone else's problematic substance use or harmful addictive behaviour).
- The most significant achievement for this service this year has been to stay open until 7pm on a Wednesday improving access for people who cannot easily call during the day.

In addition to core services, the charity has had the opportunity to create pilots and/or collaborate with other partners on programmes that add value to our core menu and between April 2022 and March 2023 has worked on the following:

Building Better Opportunities My Future Barrow and South Lakeland – an ESF and The National Lottery funded project led by Cumbria CVS involving several local partners like ourselves that focuses on supporting the complex cohort of people furthest away from the labour market. CADAS has two full time keyworkers who manage their own caseload of clients to take steps toward training, job search or employment.

West Cumbria family Support – a pilot programme where we support families with children on the edge of care. By supporting the parent with their substance use issue we are able to keep the family together when that is best and prevent the child from entering the care system as we also work on parenting skills, shared language etc.

IPED Awareness – Image Performance Enhancing Drugs (IPEDs) are not always illegal but they are not always openly talked about so there are issues relating to harmful habits we are working to address here in Cumbria. Our project focuses specifically on steroids (as opposed to all IPEDs such as slimming or tanning pills) and providing education and awareness as well as access to safer equipment and disposal advice.

The accounts for the year ended 31st March 2023 show the charity to be in a strong position financially.

Both income and expenditure have increased significantly. Income is up 38% at £558,000 and expenditure is up 12% at £536,000 reflecting increase charitable activity and we currently expect this growth to continue in the current year.

Unrestricted funds stand unchanged at £224,000. The fund benefitted from the sale of our former Barrow offices for £80,000 which has boosted the Charity's cash resources which, at the balance sheet date, stood at £426,000. The Trustees have agreed that the sum of £80,000 should be designated as a property reserve although there are currently no plans to replace Barrow with the operation currently relocated to rented premises.

Restricted funds have increased from £107,000 to £129,000 which gives a good level of funding for charitable activities going forward into the current year.

With increases in activity staff costs have increased 22% to £383,000 and this is budgeted to increase again in the current year.

As CADAS is still almost entirely grant funded, the availability of grant funding is always a concern but at present we have confidence that funding is available for further expansion over the foreseeable future.

Reserves

Our aim is to maintain a sufficient level of reserves to enable normal, unfunded operating activity for up to a period of up to three months, should a shortfall in income occur, and to take account of potential risks from time to time. In addition, Trustees have set aside a designated property reserve of £80,000 to be used for dilapidations or financing of property for the benefit of the charitable aims, and a contingency reserve of £75,000 to be used in the event of closure of the charity. Our policy ensures CADAS can meet any unforeseen emergency expenditure or unexpected delay in any expected source of income.

Financial Risk

The following are headings the financial management section of the charity's risk register – a document considered quarterly by a sub group of the full board – The Finance and Risk Committee.

- Ineffective budgeting and cash flow management
- Failure of income generation functions
- Ineffective management of reserves
- Financial loss through fraud or error
- Inadequate insurance cover – assets and liability risk to visitors
- Inadequate procurement procedures
- Failure to meet pension requirements and contributions
- Increasing lack of funds available from traditional sources

Risk mitigation activities include:

- Budgeting, cash flow, the production of management accounts, financial forward planning scrutiny by senior managers and The Finance and Risk Committee
- The use of full cost recovery principles when applying for funding
- Active oversight of unrestricted income levels
- Procedures for vetting staff/bank signatories and finance transaction procedures
- Annual review of insurance requirements and cover
- Financial security targets included in broader strategic plans

We only allow funds to end the financial year in deficit if there is an administration delay. Sometimes a fund meets a delay (attributable to ourselves if we delay a report or request an extension or to our funder which is often a capacity issue at their end) but often there is a small deficit as a result of retrospective funding. A growing number of funders do not release a final payment until the full project has conclude and the report filed. Some grant agreement arrangements are also fully retrospective.

We do not hold funds for third parties.

Future Plans

2022-2023 was the first full year of a 3-year planning cycle from 2022-2025.

CURRENT STRATEGIC OBJECTIVES - 2022-2025:

We have prioritised four overarching objectives (shaped by need, our progress to date and the external environment) to help us fulfil our ambitions:

1. Drive a **prevention** agenda
2. Focus on **early** harm reduction **interventions**
3. Facilitate greater support options and ensure **choice**
4. Prioritise organisational **sustainability** to secure longevity

By focusing our energies relating to the support of schools and youth groups in a more strategic manner, we hope to:

- Disrupt the poor practice we are seeing and raise the quality of curriculum-based education across the board.

- Support those schools/youth clubs and professionals that are doing a great job embedding basic sessions into their annual curriculum by providing them with higher level/specialist resources and encouraging them to build this type of education into other curriculum areas as well as PSHE.
- Find a way of delivering to schools in a well-planned, long-term manner – developing partnerships that cover our costs using income raised from fundraising such as non-uniform days.
- Help schools become safer places, enabling them to tackle drug use and sales onsite.
- Give thousands of young people a better experience when it comes to substances and addictive behaviour education so that they have the skills to make their own informed choices (and look after their peers) when they find themselves in risky situations.
- Enable young people to limit their experience of risk-taking behaviour to their adolescence – educating them sufficiently so that they do not develop addictive behaviours as part of their coping strategies they then take into adulthood.
- Prevent young people coming to addiction relate harm, in later adolescence/adulthood or if they do – enable them to ask for help more quickly as they recall CADAS is an organisation that can signpost them to help.

By engaging with adults in the general population on relevant topics and by delivering non-patronising and engaging population health education and brief interventions we hope to:

- Provide adults with education and messaging that impacts their immediate/later life health.
- Makes a difference for individual people.
- Contribute to the public purse in terms of substance use/addiction related comorbidities by slowing down someone's journey to ill health or providing them with an alternative, healthier path.
- Find a way of earning/raising income that enables our visible, community-based population health work to cover its own costs.

By proactively championing early intervention and prevention by growing CADAS: Workplace and seeking to turn our West Cumbria Family Support pilot into a countywide service funded by the statutory authorities we hope to:

- Prevent families from breaking down, prevent children from entering the care system.
- Support people to keep their jobs.
- Encourage funders to recognise the value of early intervention/prevention and commit to funding lower-level activity, not just the extremely vulnerable.
- Support children with problematic behaviours/substance use develop different coping strategies so that they do not return as adult clients.

By growing our own services and increasing our own reach as well as supporting the work of others we hope to:

- Build and maintain strong relationships and partnerships with other drug/alcohol and addiction agencies.
- Inspire and support more generalist community services to understand/offer addiction support in their work via professional training (e.g. housing/homelessness, women's centres, children and family centres).
- Create more opportunities for support and reach more people – in geographical places, online, and targeted toward groups we know may be underserved such as care leavers, LGBTQ+ community, pregnant mothers, the deaf community for example.

- Have appropriately sized core CADAS services in all areas of the county (avoiding a postcode lottery for potential clients).
- Have waiting list times that feel acceptable and ensure CADAS clients are seen in a timely manner.

By making sustainability a priority we hope to:

- Increase the percentage of (unrestricted) earned and raised income.
- Maintain our ability to secure grants to the value of £500k per annum to help us meet our growth agenda.
- Sufficiently fund a centralised core team that supports delivery staff out in communities.
- Develop and deliver paid for services that are commercially viable.
- Expand our repertoire of support across a range of harmful addictions that will enable us to bring in more restricted funds.
- Grow the contribution of volunteers in roles so as to raise the impact of their 'in kind' contributions – ultimately enabling the charity to support more clients

6. **Additional information**

We would like to share our heartfelt gratitude with the wide range of stakeholders and supporters (commissioners, funders, staff, volunteers, local businesses and elected members) who give their time, their energy or their funds to CADAS enabling us to support the community in the way that we do.

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

Statement of Responsibilities
The trustees (who are also the directors of Cumbria Addictions Advice and Solutions for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

Cumbria Addictions Advice and Solutions

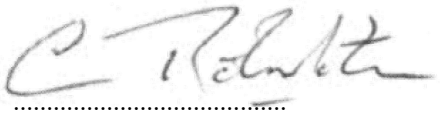
known as CADAS

Trustees' Report

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on 27/8/23 and signed on its behalf by:



.....
Colin Robertshaw
Trustee

Cumbria Addictions Advice and Solutions

known as CADAS

Independent Examiner's Report to the trustees of Cumbria Addictions Advice and Solutions ('the Company')

Independent examiner's report to the trustees of Cumbria Addictions Advice and Solutions ('the Company')
I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2023.

Responsibilities and basis of report

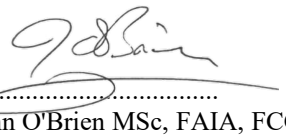
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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 statement
Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member and Fellow of the Association of Charity Independent Examiners, 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 that in any material respect:

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 O'Brien MSc, FAIA, FCCA, FCIE, employee of Community Accounting Plus
Fellow of the Association of Charity Independent Examiners

Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

Date: 28/9/23.....

Cumbria Addictions Advice and Solutions

known as CADAS

Statement of Financial Activities for the Year Ended 31 March 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Income and Endowments from:					
Charitable activities	2	21,847	531,600	553,447	403,065
Other trading activities	3	2,659	-	2,659	-
Investment income	4	2,239	-	2,239	641
Total income		26,745	531,600	558,345	403,706
Expenditure on:					
Charitable activities	5	(184,448)	(351,255)	(535,703)	(480,685)
Total expenditure		(184,448)	(351,255)	(535,703)	(480,685)
Net (expenditure)/income		(157,703)	180,345	22,642	(76,979)
Transfers between funds		157,963	(157,963)	-	-
Other recognised gains and losses					
Gains/losses on revaluation of fixed assets		-	-	-	60,000
Net movement in funds		260	22,382	22,642	(16,979)
Reconciliation of funds					
Total funds brought forward		223,813	106,956	330,769	347,748
Total funds carried forward	14	224,073	129,338	353,411	330,769

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

The funds breakdown for the period is shown in note 14.

Cumbria Addictions Advice and Solutions

known as CADAS

Statement of Financial Activities for the Year Ended 31 March 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

These are the figures for the previous accounting period and are included for comparative purposes

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Charitable activities	2	45,550	357,515	403,065
Investment income	4	641	-	641
Total income		46,191	357,515	403,706
Expenditure on:				
Charitable activities	5	(198,720)	(281,965)	(480,685)
Total expenditure		(198,720)	(281,965)	(480,685)
Net (expenditure)/income		(152,529)	75,550	(76,979)
Transfers between funds		142,114	(142,114)	-
Other recognised gains and losses				
Gains/losses on revaluation of fixed assets		60,000	-	60,000
Net movement in funds		49,585	(66,564)	(16,979)
Reconciliation of funds				
Total funds brought forward		174,228	173,520	347,748
Total funds carried forward	14	223,813	106,956	330,769

The notes on pages 16 to 31 form an integral part of these financial statements.

Cumbria Addictions Advice and Solutions

known as CADAS

(Registration number: 02585199)
Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	8	4,192	85,290
Current assets			
Debtors	9	12,199	11,530
Cash at bank and in hand	10	426,045	340,096
		438,244	351,626
Creditors: Amounts falling due within one year	11	(55,987)	(61,073)
Net current assets		382,257	290,553
Total assets less current liabilities		386,449	375,843
Creditors: Amounts falling due after more than one year	12	(33,038)	(45,074)
Net assets		353,411	330,769
Funds of the charity:			
Restricted income funds			
Restricted funds	14	129,338	106,956
Unrestricted income funds			
Unrestricted funds		224,073	223,813
Total funds	14	353,411	330,769

For the financial year ending 31 March 2023 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.

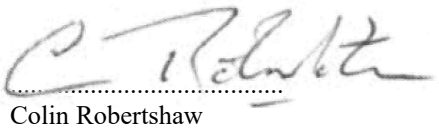
These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Cumbria Addictions Advice and Solutions

known as CADAS

(Registration number: 02585199)
Balance Sheet as at 31 March 2023

The financial statements on pages 11 to 31 were approved by the trustees, and authorised for issue on ..27/8/23.. and signed on their behalf by:



.....
Colin Robertshaw
Trustee

Cumbria Addictions Advice and Solutions

known as CADAS

Statement of Cash Flows for the Year Ended 31 March 2023

	Note	2023 £	2022 £
Cash flows from operating activities			
Net cash income/(expenditure)		22,642	(16,979)
Adjustments to cash flows from non-cash items			
Depreciation		2,110	8,174
Investment income	4	(2,239)	(641)
Revaluation of fixed assets		-	(60,000)
		22,513	(69,446)
Working capital adjustments			
Increase in debtors	9	(669)	(11,095)
(Decrease)/increase in creditors	11	(5,086)	11,262
Net cash flows from operating activities		16,758	(69,279)
Cash flows from investing activities			
Interest receivable and similar income	4	2,239	641
Purchase of tangible fixed assets	8	(1,012)	(3,573)
Sale of tangible fixed assets		80,000	-
Net cash flows from investing activities		81,227	(2,932)
Cash flows from financing activities			
Repayment of loans and borrowings	11	(12,036)	57,109
Net increase/(decrease) in cash and cash equivalents		85,949	(15,102)
Cash and cash equivalents at 1 April		340,096	355,198
Cash and cash equivalents at 31 March		426,045	340,096
Reconciliation of net cash flow to movement in net funds			
Increase/(decrease) in cash		85,949	(15,102)
Net funds at 1 April 2022		340,096	355,198
Net funds at 31 March 2023		426,045	340,096

All of the cash flows are derived from continuing operations during the above two periods.

1 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation
Cumbria Addictions Advice and Solutions 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 financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Income and endowments

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

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.

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
Individual fixed assets costing £1.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

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 as follows:

Asset class	Depreciation method and rate
Computer equipment	33% straight line
Furniture & equipment	20% reducing balance

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.

Restricted income funds are those grants for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

2 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Grants & donations	21,847	531,600	553,447	403,065

3 Income from other trading activities

	Unrestricted funds General £	Total funds £
Fundraising	2,659	2,659
	2,659	2,659

4 Investment income

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Interest receivable and similar income;			
Interest receivable on bank deposits	2,239	2,239	641

5 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Drug & Alcohol support	184,448	351,255	535,703	480,685

6 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2023 £	2022 £
Depreciation of fixed assets	2,110	8,174

7 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	340,612	281,965
Social security costs	23,483	17,871
Pension costs	19,097	15,926
	383,192	315,762

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2023 No	2022 No
Average number of employees	19	18

19 (2022 - 15) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £19,097 (2022 - £15,926).

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 £51,729 (2022 - £48,839).

8 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Computer equipment £	Total £
Cost				
At 1 April 2022	80,000	147,882	124,771	352,653
Additions	-	-	1,012	1,012
Disposals	(80,000)	-	-	(80,000)
At 31 March 2023	-	147,882	125,783	273,665
Depreciation				
At 1 April 2022	-	144,974	122,389	267,363
Charge for the year	-	582	1,528	2,110
At 31 March 2023	-	145,556	123,917	269,473
Net book value				
At 31 March 2023	-	2,326	1,866	4,192
At 31 March 2022	80,000	2,908	2,382	85,290

9 Debtors

	2023 £	2022 £
Trade debtors	12,199	11,530

10 Cash and cash equivalents

	2023 £	2022 £
Cash on hand	149	147
Cash at bank	425,896	339,949
	426,045	340,096

11 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	4,414	10,008
Other loans	12,035	12,035
Other taxation and social security	6,458	12,458
Other creditors	4,044	773
Accruals	29,036	25,799
	55,987	61,073

12 Creditors: amounts falling due after one year

	2023	2022
	£	£
Other loans	33,038	45,074

13 Charity status

The charity is a company limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

14 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Unrestricted funds					
General					
Free reserves	153,225	8,446	(5,735)	(86,863)	69,073
Core unrestricted	10,588	18,299	(178,713)	149,826	-
	163,813	26,745	(184,448)	62,963	69,073
Designated					
Revaluation reserve	60,000	-	-	(60,000)	-
Property reserve	-	-	-	80,000	80,000
Contingency reserve	-	-	-	75,000	75,000
	60,000	-	-	95,000	155,000
Total unrestricted funds	223,813	26,745	(184,448)	157,963	224,073
Restricted funds					
Lloyds Bank Foundation	15,173	35,582	(35)	(32,219)	18,501
Population Health 2022	-	11,585	-	(4,000)	7,585
COMF Together	-	1,200	-	(1,200)	-
COMF NADT	-	2,000	-	(2,000)	-
Furness Addictions	-	9,726	-	(9,726)	-

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Training income	-	213	-	(213)	-
Hardship Grant	-	4,888	-	(3,666)	1,222
Social Prescribing	-	9,800	-	-	9,800
Know Your Neighbour	-	11,551	(1,857)	(9,694)	-
Carlisle City Council	4,000	-	-	(4,000)	-
Allerdale YHC	-	5,450	-	(5,450)	-
BAE	4	-	-	(4)	-
Copeland Community Fund	-	5,901	-	(5,901)	-
Hadfield Trust	3,000	-	-	(3,000)	-
BBO South	4,007	59,825	(11)	(59,918)	3,903
CCF Cumberland	2,500	-	-	(2,500)	-
FCST -North and West Manager	3,755	14,737	(150)	(13,832)	4,510
Allerdale Resiliance Fund	-	4,897	-	(4,897)	-
BBO Safe Storage	-	10,000	-	(10,000)	-
Walney Wind Farm	-	27,256	-	(26,256)	1,000
CYA Youth Qualification	-	51,497	(1,284)	(50,213)	-
CYA - Low level mental health	2,521	2,819	-	(3,929)	1,411
J Stephenson Trust	3,418	-	-	(3,418)	-
Frieda Scott Charitable Trust	15,000	10,000	-	(9,985)	15,015
Sir John Fisher Foundation	-	10,000	-	(10,000)	-
CCF Transforming West Cumbria (Sellafield)	-	34,800	-	(28,000)	6,800
CCC OHID	-	87,403	(184)	(77,064)	10,155

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
BNI Kendal	-	580	-	(580)	-
Children In Need	9,926	500	-	(9,926)	500
PCC	5,265	-	-	(5,265)	-
CCF Bedrock	-	60,500	-	(45,375)	15,125
CCC IPED	-	(134)	(115)	249	-
Coalfields	4,893	1,941	-	(5,393)	1,441
COMF Drop Zone	(2,490)	2,490	-	-	-
Clothworkers	-	9,500	(8,191)	(1,309)	-
Garfield Weston	-	6,500	(116)	-	6,384
North	(15)	-	(175,351)	175,366	-
South	5,591	14,361	(157,673)	137,721	-
Workplace	16,661	21,098	(4,026)	(7,747)	25,986
Fundraising	13,747	3,134	(2,262)	(14,619)	-
Total restricted funds	106,956	531,600	(351,255)	(157,963)	129,338
Total funds	330,769	558,345	(535,703)	-	353,411

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Other recognised gains/(losses) £	Balance at 31 March 2022 £
Unrestricted funds						
General						
Free reserves	160,960	41,797	(44,280)	(5,252)	-	153,225
Core unrestricted	-	4,394	(154,440)	160,634	-	10,588
	160,960	46,191	(198,720)	155,382	-	163,813
Designated						
CHK Foundation	13,268	-	-	(13,268)	-	-
Revaluation reserve	-	-	-	-	60,000	60,000
	13,268	-	-	(13,268)	60,000	60,000
Total unrestricted funds	174,228	46,191	(198,720)	142,114	60,000	223,813
Restricted						
Lloyds Bank Foundation	16,810	34,747	(35)	(36,349)	-	15,173
Training income	-	190	-	(190)	-	-
Carlisle City Council	-	4,000	-	-	-	4,000
BAE	4,770	-	-	(4,766)	-	4
Copeland Community Fund	10,476	-	-	(10,476)	-	-
District Council Discretionary Fund	-	19,285	-	(19,285)	-	-
Hadfield Trust	2,025	3,000	-	(2,025)	-	3,000
Community Safety Partnership	4,000	-	-	(4,000)	-	-

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Other recognised gains/(losses) £	Balance at 31 March 2022 £
BBO South	4,393	33,491	(403)	(33,474)	-	4,007
CCF Cumberland	-	12,500	-	(10,000)	-	2,500
FCST -North and West Manager	14,000	18,860	(120)	(28,985)	-	3,755
FCST West Young People	2,500	-	-	(2,500)	-	-
Allerdale Resiliance Fund	1,788	-	-	(1,788)	-	-
CCF #I Will Fund	-	-	3,924	(3,924)	-	-
CYA - Low level mental health	6,750	5,042	-	(9,271)	-	2,521
J Stephenson Trust	3,795	16,000	-	(16,377)	-	3,418
Frieda Scott Charitable Trust	1,788	15,000	-	(1,788)	-	15,000
Sir John Fisher Foundation	30,500	-	-	(30,500)	-	-
PCFS	-	21,250	(133)	(21,117)	-	-
CCF Transforming West Cumbria (Sellafield)	29,000	-	-	(29,000)	-	-
CCF Barrow Grants Panel	2,738	10,000	-	(12,738)	-	-
Henry Smith	420	50,000	-	(50,420)	-	-
Heritage Lottery Fund	660	-	-	(660)	-	-
Barrow ICC	2,250	-	-	(2,250)	-	-
BNI Kendal	-	2,803	-	(2,803)	-	-
Suicide Prevention	2,000	-	-	(2,000)	-	-
CCF William Milburn Charitable Trust	7,303	-	-	(7,303)	-	-
Children In Need	13,989	9,926	-	(13,989)	-	9,926
PCC	-	5,265	-	-	-	5,265

Cumbria Addictions Advice and Solutions

known as CADAS

Notes to the Financial Statements for the Year Ended 31 March 2023

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Other recognised gains/(losses) £	Balance at 31 March 2022 £
Big Lottery A4A	6,945	-	-	(6,945)	-	-
CCF Covid 19 Emergency Fund	4,860	-	-	(4,860)	-	-
CCF Bedrock	-	20,749	-	(20,749)	-	-
CCC IPED	-	4,897	-	(4,897)	-	-
CCF Psychological Fund	-	24,987	-	(24,987)	-	-
Dowager Peel	-	7,500	-	(7,500)	-	-
Coalfields	-	9,883	-	(4,990)	-	4,893
COMF Drop Zone	-	2,490	-	(4,980)	-	(2,490)
North	(7,559)	2,500	(146,537)	151,581	-	(15)
South	(7,195)	-	(136,905)	149,691	-	5,591
Workplace	-	16,661	-	-	-	16,661
Fundraising	14,514	6,489	(1,756)	(5,500)	-	13,747
Total restricted funds	173,520	357,515	(281,965)	(142,114)	-	106,956
Total funds	347,748	403,706	(480,685)	-	60,000	330,769

Cumbria Addictions Advice and Solutions

known as CADAS

Notes to the Financial Statements for the Year Ended 31 March 2023

Funder list 2023

Allerdale Borough Council - Funding for smoking and alcohol awareness raising activities throughout Allerdale
Allerdale Borough Council 'Resilience Fund' - To provide support and information to Allerdale residents to support the adoption of healthy habits
BBC Children in Need - Funding for vulnerable groups of young people to develop more awareness and knowledge about substance use and harms
BBO South - Building Better Opportunities - Getting Cumbria back to work, Barrow and South Lakeland - one of three partnership projects in Cumbria being jointly funded by the National Lottery Community Fund and the European Social Fund. CADAS has funding to support people furthest removed from the labour market
BNI Kendal - Funds raised by the BNI chapter in Kendal to support core costs
Coalfields Regeneration Trust - Funding towards the creation of a peer support group in Workington
Contain Outbreak Management Fund (COMF) via Drop Zone - Funding to design and deliver youth work sessions on gambling and gaming
Contain Outbreak Management Fund (COMF) via Together We - Funding for substance awareness training and resources focused on 11 - 18 year olds
Contain Outbreak Management Fund (COMF) via North Allerdale Development Trust - Support for young people to raise awareness of harmful addictions and the impact on self and others
Copeland Community Fund - Funding to support local adults and young people affected by their own or someone else's substance use.
Cumbria Community Foundation 'The Cumberland Building Society Fund' - Towards the salary of a manager
Cumbria Community Foundation 'Transforming West Cumbria' - Funding from Sellafield Ltd for family support in West Cumbria
Cumbria Community Foundation 'Bedrock' - Funding from Sellafield Ltd. Bedrock programme for capacity building
Cumbria Community Foundation 'Hardship Grant' - Funding to increase staffing capacity during winter 22/23 to support the reduction in waiting lists, following a rise in client referrals following pandemic.
Cumbria Community Foundation - Funding to support Furness based young people by delivering educational material
Cumbria County Council - Funding for the support of services across Cumbria
Cumbria County Council 'Community Grant - Allerdale' - Funding to support the training and assessment of 20 disadvantaged young people to gain level 2 qualifications as Health Champions
Cumbria Youth Alliance - Funding towards the creation of addiction focused teaching resources and funding to deliver youth work qualifications
Dept DCMS 'Know Your Neighbourhood Fund' - Funding to encourage local people in Furness to volunteer to reduce isolation
Francis C Scott Trust - Funding towards the salary of a manager
Frieda Scott Charitable Trust - Funding for the support of services across Westmorland
Garfield Weston Foundation - Funding for Pilotlight programme, to develop management and financial procedures
Hadfield Trust - Funding towards the core costs of the charity to help us develop sustainable services
Lloyds Bank Foundation - Funding towards core costs enabling the charity to operate countywide

Primary Health Care Properties - Funding to work in partnership with local social prescribers to maintain peer support groups within South Lakeland
Sir John Fisher Foundation - Funding for the support of services across Furness
Walney Extension Community Fund - Volunteer training to deliver substance use support to coastal communities and mental health

15 Analysis of net assets between funds

	Unrestricted		2023
	General	Restricted	Total funds
	£	£	£
Tangible fixed assets	4,192	-	4,192
Current assets	308,906	129,338	438,244
Current liabilities	(55,987)	-	(55,987)
Creditors over 1 year	(33,038)	-	(33,038)
Total net assets	224,073	129,338	353,411

	Unrestricted		2022
	General	Restricted	Total funds
	£	£	£
Tangible fixed assets	85,290	-	85,290
Current assets	244,670	106,956	351,626
Current liabilities	(61,073)	-	(61,073)
Creditors over 1 year	(45,074)	-	(45,074)
Total net assets	223,813	106,956	330,769

16 Fees payable to independent examiner

During the period, the fees payable (excluding VAT) to the charity's independent examiner Community Accounting Plus are analysed as follows:

	2023	2022
	£	£
Independent examination	1,600	1,500
	1,600	1,500

17 Trustees remuneration and expenses

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

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

18 Related party transactions

There were no related party transactions in the year.

Cumbria Addictions Advice and Solutions

England & Wales - Charity number 1002201

Accounts

Company registration number: 02585199

Charity registration number: 1002201

Cumbria Addictions Advice and Solutions

known as

CADAS

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2022

Community Accounting Plus
Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

Cumbria Addictions Advice and Solutions

known as CADAS

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Cumbria Addictions Advice and Solutions

known as CADAS

Reference and Administrative Details

Trustees	Susan Berriman Ian Burns Darren Horne Colin McGuinness Sian Rees Phillippa Williamson Colin Robertshaw
Senior Management Team	Leigh Field, CEO
Charity Registration Number	1002201
Company Registration Number	02585199
Registered Office	3-5 Victoria Place Carlisle Cumbria CA1 1EJ
Independent Examiner	John O'Brien, employee of Community Accounting Plus Units 1 & 2 North West 41 Talbot Street Nottingham NG1 5GL

Cumbria Addictions Advice and Solutions

known as CADAS

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2022.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Susan Berriman
	Ian Burns
	Darren Horne
	Colin McGuinness
	Sian Rees
	Phillippa Williamson
	Colin Robertshaw
	Sharon Stubbs, until 14 June 2021
	Roderick R Anderson, until 24 November 2021

Structure, governance and management

Nature of governing document

The charity is a company limited by guarantee and registered charity. It is operated under the rules of its memorandum and articles of association dated 25/2/1991 and most recently amended 21/2/22. It has no share capital and the liability of each member in the event of winding-up is limited to £10.

1. Objects and Activities

The charity's object "is specifically restricted to the promotion of the prevention of harm caused by the use of alcohol or other psychotropic substances and other dependencies or addictions".

The charity's main activities are directed by the powers outlined in the Memorandum and Articles:

"5.1 to adopt a high profile in relation to alcohol, drug, other psychotropic substance, and other addictive behaviour related issues

5.2 to study the causes and effects of the consumption of alcohol, other psychotropic substances, and other addictive behaviours

5.3 to provide help and support to those engaged in or affected by the use of alcohol, drugs, other psychotropic substances, or other addictive behaviours

5.4 to specifically address the mental health issues and other health and wellbeing issues underpinning problematic drinking, psychotropic substance use or other addictive behaviours

5.5 to promote a better awareness and understanding about alcohol, other psychotropic substances, and addictive behaviours for the benefit of society as a whole and in particular, the communities in Cumbria

5.6 to deliberately target children and young people in the promotion of preventative educational activities to raise awareness and understanding of alcohol, drugs, other psychotropic substances, other harmfully addictive behaviours such as gambling and gaming and related issues

5.7 to encourage initiatives within the community that reduce harm from and improve education and awareness of the harm from alcohol, psychotropic substances, and other addictive behaviours, that could negatively impact mental and physical well-being

5.8 to deliberately target preventative support at people with specific needs and vulnerabilities including children looked after, carers, ex-offenders, veterans, LGBTQ community and those who are homeless or have unstable or compromised housing

5.9 to promote and support occupational health initiatives to:

- raise awareness and understanding of alcohol, drug, psychotropic substances and other addictive behaviours and related issues

- to promote the adoption and implementation of alcohol, drug, and other psychotropic substance policies within the workplace

- to provide counselling and other support to individual employees

5.10 to collect, collate and publish research and statistical information in relation to alcohol, other psychotropic substances, and other addictive behaviours

5.11 to provide an information and resource facility including production of publications both printed and electronic which is readily accessible to the public covering matters relating to alcohol, other psychotropic substances, and other addictive behaviours

5.12 to provide a structured counselling service for those involved in problematic drink, psychotropic substance, or other addictive behaviours

5.13 to provide structured support to the families of those involved in problematic drink, psychotropic substance, or other addictive behaviours

5.14 to provide an information and referral service in relation to organisations with similar or associated objects to the Charity

5.15 to contribute to the training and education of workers of professional and other persons to further the objects of the Charity

5.16 to establish relations and to maintain communication with other bodies existing for similar or associated objects

5.18 to organise, arrange, manage, or participate in academic and other research”

The benefit to the public relates to the fact CADAS offers the opportunity for people affected by their own or someone else’s harmful addictions to access timely and effective support.

We can confirm the CADAS charity’s trustees ‘have regard’ to the Charity Commission’s public benefit guidance in their governance of the organisation.

Cumbria Addictions Advice and Solutions

known as CADAS

Trustees' Report

2. Summary of main achievements during the period

Between April 2021 and March 2022 the charity has continued to offer the following core services countywide:

- **CADAS: Adult Recovery** (for people over 18 affected by their own problematic substance use or harmful addictive behaviour) – both individual programmes of support for up to 12 weeks and access to long term peer support groups.
- The most significant achievement for this service this year has been to embed changes instigated by the pandemic in terms of the ability to support people remotely via digital methods. Our service now offers both face to face and digital/remote support which has removed barriers for some regarding their ability to access our support.
- **CADAS: Family and Friends** (for people affected by someone else's problematic substance use or harmful addictive behaviour) – both individual programmes of support for up to 12 weeks and access to long term peer support groups.
- The most significant achievement for this service this year has been to sustain it in the light of losing a long standing contract to deliver it on behalf of the local council. We have been able to maintain our offer of support and it has proven needed based on the significance number of beneficiaries supported in year.
- **CADAS: Young People** (this covers support to individual young people affected by their own problematic substance use or harmful addictive behaviour as well as the proactive delivery of educational material to young people in partnership with local schools and youth groups).
- The most significant achievement for this service this year has been the creation and delivery of educational activities relating to vaping, gaming and gambling which are all significant concerns for professionals working with young people at the moment.
- **CADAS: Training** (this is the education of professionals from education/health and social care sectors) – we offer a range of courses to help other agencies and their staff support their clients with issues relating to mental health, addiction, substance use, gambling etc.
- The most significant achievement for this service this year has been to secure a long-term role as a delivery partner for national charity Future for Heroes creating support materials and training their team to be more confident and competent in supporting their veteran beneficiaries.
- **CADAS: Workplace** (this service is aimed at providing employers support on any area relating to mental health, addiction, substance use and HR or H&S) – there are three main products, policy consultation, staff training and 1:1 support for employees affected by their own problematic substance use or harmful addictive behaviour.
- The most significant achievement for this service this year has been to turn a grant from BAE Systems into a long term contract based on the positive impact the support has had on their workforce.
- **CADAS: Helpline** (a freephone helpline and call back service for anyone affected by their own or someone else's problematic substance use or harmful addictive behaviour).
- The most significant achievement for this service this year has been to bring it into 'business as usual' and engage volunteers in staffing it.

In addition to core services, the charity has had the opportunity to create pilots and/or collaborate with other partners on programmes that add value to our core menu and between April 2021 and March 2022 has worked on the following:

Building Better Opportunities My Future Barrow and South Lakeland – an ESF and The National Lottery funded project led by Cumbria CVS involving several local partners like ourselves that focuses on supporting the complex cohort of people furthest away from the labour market. CADAS has two full time keyworkers who manage their own caseload of clients to take steps toward training, job search or employment.

West Cumbria family Support – a pilot programme where we support families with children on the edge of care. By supporting the parent with their substance use issue we are able to keep the family together when that is best and prevent the child from entering the care system as we also work on parenting skills, shared language etc.

IPED Awareness – Image Performance Enhancing Drugs (IPEDs) are not always illegal but they are not always openly talked about so there are issues relating to harmful habits we are working to address here in Cumbria. Our project focuses specifically on steroids (as opposed to all IPEDs such as slimming or tanning pills) and providing education and awareness as well as access to safer equipment and disposal advice.

3. Financial Review

Once again the year was dominated by the impact of the Coronavirus Pandemic only this year was the reverse of 2020-2021 in that activity was rising while income was falling.

Overall income fell by 28% to £403,707 as grant income in the previous year was boosted by one off Covid grants. However, this should be set against the substantial surplus brought forward into this year's figures.

At the same time expenditure increased by 29% to £480,685 driven mainly by an 18% increase in staff costs. However, staff costs were still 7% below 2020's pre covid figure. The charity continues to see a growth in staff costs in the current year as activity increases following the pandemic.

In the previous accounts the charity's premises in Barrow were devalued to £20,000 due to the adverse condition report we had received. However, the valuation has now been increased to £80,000 as a sale of the building has now been completed at that value. This is shown in the accounts as a gain on revaluation under unrestricted funds of £60,000.

There was a negative movement in unrestricted reserves of £10,415 from normal activities but with the inclusion of the above revaluation, unrestricted reserves have increased by 28% to £223,813.

There was a deficit on restricted funds of £66,564 leaving restricted funds at £106,956.

Overall therefore the charity's reserves are still in a healthy position and liquidity will have improved in the current year due to the property sale.

Reserves

Our aim is to maintain a sufficient level of reserves to enable normal, unfunded operating activity for up to a period of three months, should a shortfall in income occur, and to take account of potential risks from time to time. Our policy ensures CADAS can meet any unforeseen emergency expenditure or unexpected delay in any expected source of income.

Financial Risk

The following are headings the financial management section of the charity's risk register – a document considered quarterly by a sub group of the full board – The Finance and Risk Committee.

- Ineffective budgeting and cash flow management

- Failure of income generation functions
- Ineffective management of reserves
- Financial loss through fraud or error
- Inadequate insurance cover – assets and liability risk to visitors
- Inadequate procurement procedures
- Failure to meet pension requirements and contributions
- Increasing lack of funds available from traditional sources

Risk mitigation activities include:

- Budgeting, cash flow, the production of management accounts, financial forward planning scrutiny by senior managers and The Finance and Risk Committee
- The use of full cost recovery principles when applying for funding
- Active oversight of unrestricted income levels
- Procedures for vetting staff/bank signatories and finance transaction procedures
- Annual review of insurance requirements and cover
- Financial security targets included in broader strategic plans

We only allow funds to end the financial year in deficit if there is an administration delay. Sometimes a fund meets a delay (attributable to ourselves if we delay a report or request an extension or to our funder which is often a capacity issue at their end) but often there is a small deficit as a result of retrospective funding. A growing number of funders do not release a final payment until the full project has conclude and the report filed. Some grant agreement arrangements are also fully retrospective.

We do not hold funds for third parties.

4. Funds

- Lloyds Bank Foundation - funding towards core costs enabling the charity to operate countywide,
- Cumbria County Council, Carlisle Local Committee - Funding to support local young people,
- BAE - Funding for adult recovery in the Furness Area,
- Copeland Community Fund - Funding to support local adults and young people affected by their own or someone else's substance use.
- District Council Discretionary Fund - Post Covid support for local councils.
- Hadfield Trust - Funding towards the core costs of the charity to help us develop sustainable services.
- Community Safety Partnerships - To deliver online drug and alcohol training.
- BBO South - Building Better Opportunities - Getting Cumbria back to work, Barrow and South Lakeland - one of three partnership projects in Cumbria being jointly funded by the National Lottery Community Fund and the European Social Fund. CADAS has funding to support people furthest removed from the labour market.
- CCF Cumberland - Funding from the Cumberland Building Society towards the salary of a manager.
- FCST North and West Manager - Funding towards the salary of a manager.
- FCST West Young People - funding for the support of young people in Allerdale and Carlisle.

- Allerdale Health and Wellbeing - funding for smoking and alcohol awareness raising activities throughout Allerdale.
- CCF I#Will - Delivery of Young Health Champions Training in West Cumbria.
- CYA Low level mental health - funding towards the creation of addiction focused teaching resources.
- J Stephenson Trust - funding towards the delivery of adult recovery services from the CADAS Kendal base.
- Frieda Scott Charitable Trust - funding for support of young people.
- Sir John Fisher - funding towards the delivery of all CADAS services in the Furness Area.
- PCFS - funding for Parent and Carer Family Support.
- CCF Transforming West Cumbria - funding from Sellafield Ltd for family support in West Cumbria.
- CCF Barrow Grants Panel - funding for recruitment and training of volunteers in the Barrow area.
- Henry Smith - funding towards the delivery of all CADAS services in Furness Area.
- Heritage Lottery Fund - funding for a heritage project looking at 40 years of CADAS and the development of heritage materials for schools.
- Barrow ICC - funding to support young people and schools in Furness.
- BNI Kendal - funds raised by the BNI chapter in Kendal to support core costs.
- Suicide Prevention - funding from the NHS to support suicide prevention.
- CCF William Milburn - funding for outreach work in Brampton.
- Children in Need - funding for vulnerable groups of young people to develop more awareness and knowledge about substance use and harms.
- PCC - Police and Crime Commissioner funding for support to FE colleges and students.
- Big Lottery A4A - funding for population education relating to smoking and alcohol.
- CCF Covid 19 Emergency Funding - funding to support setting up digital platforms for client support sessions.
- CCF Bedrock - funding from Sellafield Ltd. Bedrock programme for capacity building.
- CCC IPED - funding to establish support for people using IPED’s (Image Performance Enhancing Drugs.
- CCF Psychological Fund - funding from NHS partners to provide additional support for people struggling with addictions.
- Dowager Eleanor Peel Trust - funding towards the training and support of recovery coach volunteers.
- Coalfields Regeneration Trust - funding towards the creation of a peer support group in Workington.
- COMF Drop Zone - funding to design and deliver youth work sessions on gambling and gaming.
- Workplace - a CADAS initiative to support businesses who have staff needing support with addictions and mental health.

Cumbria Addictions Advice and Solutions

known as CADAS

Trustees' Report

5. Future Plans

HISTORIC POSITION:

Established in 1979 by community members and professionals, CADAS's governing document remains faithful to its initial vision and purpose. Our 'Objects are ***"the promotion of the prevention of harm caused by unhealthy addictive behaviour and the use of alcohol or other psychotropic substances".***

CURRENT AMBITION FOR CUMBRIA 2022-2025:

Cumbrian individuals, families and groups have access to high quality support surrounding addictive behaviour and substance use. For us this looks like:

- People learn harm prevention messages and make informed choices earlier in their lives - from childhood and adolescence
- People with problematic behaviour ask for and receive help earlier, before harm has fully taken hold
- People with problematic behaviour have options and choice in terms of support that suits them

CURRENT STRATEGIC OBJECTIVES - 2022-2025:

We have prioritised four overarching objectives (shaped by need, our progress to date and the external environment) to help us fulfil our ambitions:

1. Drive a **prevention** agenda
2. Focus on **early** harm reduction **interventions**
3. Facilitate greater support options and ensure **choice**
4. Prioritise organisational **sustainability** to secure longevity
5. **Additional information**

By focusing our energies relating to the support of schools and youth groups in a more strategic manner, we hope to:

- Disrupt the poor practice we are seeing and raise the quality of curriculum-based education across the board.
- Support those schools/youth clubs and professionals that are doing a great job embedding basic sessions into their annual curriculum by providing them with higher level/specialist resources and encouraging them to build this type of education into other curriculum areas as well as PSHE.
- Find a way of delivering to schools in a well-planned, long-term manner – developing partnerships that cover our costs using income raised from fundraising such as non-uniform days.
- Help schools become safer places, enabling them to tackle drug use and sales onsite.

- Give thousands of young people a better experience when it comes to substances and addictive behaviour education so that they have the skills to make their own informed choices (and look after their peers) when they find themselves in risky situations.
- Enable young people to limit their experience of risk-taking behaviour to their adolescence – educating them sufficiently so that they do not develop addictive behaviours as part of their coping strategies they then take into adulthood.
- Prevent young people coming to addiction relate harm, in later adolescence/adulthood or if they do – enable them to ask for help more quickly as they recall CADAS is an organisation that can signpost them to help.

By engaging with adults in the general population on relevant topics and by delivering non patronising and engaging population health education and brief interventions we hope to:

- Provide adults with education and messaging that impacts their immediate/later life health.
- Makes a difference for individual people.
- Contribute to the public purse in terms of substance use/addiction related comorbidities by slowing down someone's journey to ill health or providing them with an alternative, healthier path.
- Find a way of earning/raising income that enables our visible, community based population health work to cover its own costs.

By proactively championing early intervention and prevention by growing CADAS: Workplace and seeking to turn our West Cumbria Family Support pilot into a countywide service funded by the statutory authorities we hope to:

- Prevent families from breaking down, prevent children from entering the care system.
- Support people to keep their jobs.
- Encourage funders to recognise the value of early intervention/prevention and commit to funding lower level activity, not just the extremely vulnerable.
- Support children with problematic behaviours/substance use develop different coping strategies so that they do not return as adult clients.

By growing our own services and increasing our own reach as well as supporting the work of others we hope to:

- Build and maintain strong relationships and partnerships with other drug/alcohol and addiction agencies.
- Inspire and support more generalist community services to understand/offer addiction support in their work via professional training (e.g. housing/homelessness, women's centres, children and family centres).
- Create more opportunities for support and reach more people – in geographical places, online, and targeted toward groups we know may be underserved such as care leavers, LGBTQ+ community, pregnant mothers, the deaf community for example.
- Have appropriately sized core CADAS services in all areas of the county (avoiding a postcode lottery for potential clients).
- Have waiting list times that feel acceptable and ensure CADAS clients are seen in a timely manner.

By making sustainability a priority we hope to:

- Increase the percentage of (unrestricted) earned and raised income.
- Maintain our ability to secure grants to the value of £500k per annum to help us meet our growth agenda.
- Sufficiently fund a centralised core team that supports delivery staff out in communities.
- Develop and deliver paid for services that are commercially viable.
- Expand our repertoire of support across a range of harmful addictions that will enable us to bring in more restricted funds.
- Grow the contribution of volunteers in roles so as to raise the impact of their 'in kind' contributions – ultimately enabling the charity to support more clients

We would like to share our heartfelt gratitude with the wide range of stakeholders and supporters (commissioners, funders, staff, volunteers, local businesses and elected members) who give their time, their energy or their funds to CADAS enabling us to support the community in the way that we do.

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

Statement of Trustees' Responsibilities
The trustees (who are also the directors of Cumbria Addictions Advice and Solutions for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations. The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

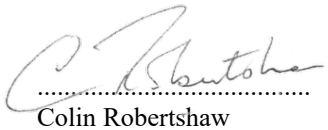
The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Cumbria Addictions Advice and Solutions

known as CADAS

Trustees' Report

The annual report was approved by the trustees of the charity on 9/11/22..... and signed on its behalf by:



.....
Colin Robertshaw
Trustee

Cumbria Addictions Advice and Solutions

known as CADAS

Independent Examiner's Report to the trustees of Cumbria Addictions Advice and Solutions

Independent examiner's report to the trustees of Cumbria Addictions Advice and Solutions ('the Company')
I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2022.

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

Having satisfied myself that the accounts of 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 the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member and Fellow of the Association of Charity Independent Examiners, 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 that in any material respect:

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 O'Brien MSc, FCCA, FCIE, employee of Community Accounting Plus
Fellow of the Association of Charity Independent Examiners

Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

Date: 10/11/22

Cumbria Addictions Advice and Solutions

known as CADAS

Statement of Financial Activities for the Year Ended 31 March 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Income and Endowments from:					
Donations and legacies	2	45,489	-	45,489	52,819
Charitable activities	3	61	357,515	357,576	507,653
Other trading activities	4	-	-	-	1,200
Investment income	5	641	-	641	987
Total income		46,191	357,515	403,706	562,659
Expenditure on:					
Charitable activities	6	(198,720)	(281,965)	(480,685)	(372,984)
Total expenditure		(198,720)	(281,965)	(480,685)	(372,984)
Net (expenditure)/income		(152,529)	75,550	(76,979)	189,675
Transfers between funds		142,114	(142,114)	-	-
Other recognised gains and losses					
Gains/losses on revaluation of fixed assets		60,000	-	60,000	(75,000)
Net movement in funds		49,585	(66,564)	(16,979)	114,675
Reconciliation of funds					
Total funds brought forward		174,228	173,520	347,748	233,073
Total funds carried forward	15	223,813	106,956	330,769	347,748

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

The funds breakdown for the period is shown in note 15.

Cumbria Addictions Advice and Solutions

known as CADAS

Statement of Financial Activities for the Year Ended 31 March 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

These are the figures for the previous accounting period and are included for comparative purposes

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies	2	52,819	-	52,819
Charitable activities	3	7,170	500,483	507,653
Other trading activities	4	1,200	-	1,200
Investment income	5	987	-	987
Total income		62,176	500,483	562,659
Expenditure on:				
Charitable activities	6	(116,460)	(256,524)	(372,984)
Total expenditure		(116,460)	(256,524)	(372,984)
Net (expenditure)/income		(54,284)	243,959	189,675
Transfers between funds		104,747	(104,747)	-
Other recognised gains and losses				
Gains/losses on revaluation of fixed assets		(75,000)	-	(75,000)
Net movement in funds		(24,537)	139,212	114,675
Reconciliation of funds				
Total funds brought forward		198,765	34,308	233,073
Total funds carried forward	15	174,228	173,520	347,748

The notes on pages 17 to 32 form an integral part of these financial statements.

Cumbria Addictions Advice and Solutions

known as CADAS

(Registration number: 02585199)
Balance Sheet as at 31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	9	85,290	29,891
Current assets			
Debtors	10	11,530	435
Cash at bank and in hand	11	340,096	355,198
		351,626	355,633
Creditors: Amounts falling due within one year	12	(61,073)	(37,776)
Net current assets		290,553	317,857
Total assets less current liabilities		375,843	347,748
Creditors: Amounts falling due after more than one year	13	(45,074)	-
Net assets		330,769	347,748
Funds of the charity:			
Restricted income funds			
Restricted funds	15	106,956	173,520
Unrestricted income funds			
Unrestricted funds		223,813	174,228
Total funds	15	330,769	347,748

For the financial year ending 31 March 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

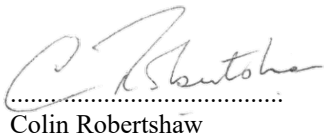
These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Cumbria Addictions Advice and Solutions

known as CADAS

(Registration number: 02585199)
Balance Sheet as at 31 March 2022

The financial statements on pages 13 to 32 were approved by the trustees, and authorised for issue on ...9/11/22... and signed on their behalf by:



.....
Colin Robertshaw
Trustee

1 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation
Cumbria Addictions Advice and Solutions 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 financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Exemption from preparing a cash flow statement
The charity opted to adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments
Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

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.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

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.

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

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

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 as follows:

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.

Restricted income funds are those grants for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations
The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

2 Income from donations and legacies

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Donations and legacies;			
Donations from companies, trusts and similar proceeds	45,489	45,489	52,819
	45,489	45,489	52,819

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Grants	-	357,515	357,515	500,483
Sundry income	61	-	61	7,170
	61	357,515	357,576	507,653

4 Income from other trading activities

	Total funds £	Total 2021 £
Property rental income	-	1,200
	-	1,200

5 Investment income

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Interest receivable and similar income;			
Interest receivable on bank deposits	641	641	987

6 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Drug & Alcohol support	198,720	281,965	480,685	372,984

7 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	2022 £	2021 £
Depreciation of fixed assets	8,174	2,826

8 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	281,965	239,250
Social security costs	17,871	15,584
Pension costs	15,926	12,992
	315,762	267,826

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2022 No	2021 No
Average number of employees	18	17

15 (2021 - 14) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £15,926 (2021 - £12,992).

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 £48,839 (2021 - £44,345).

9 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Computer equipment £	Total £
Cost				
At 1 April 2021	20,000	147,882	121,198	289,080
Revaluations	60,000	-	-	60,000
Additions	-	-	3,573	3,573
At 31 March 2022	80,000	147,882	124,771	352,653
Depreciation				
At 1 April 2021	-	144,247	114,942	259,189
Charge for the year	-	727	7,447	8,174
At 31 March 2022	-	144,974	122,389	267,363
Net book value				
At 31 March 2022	80,000	2,908	2,382	85,290
At 31 March 2021	20,000	3,635	6,256	29,891

10 Debtors

	2022 £	2021 £
Trade debtors	11,530	316
Other debtors	-	119
	11,530	435

11 Cash and cash equivalents

	2022 £	2021 £
Cash on hand	147	-
Cash at bank	339,949	355,198
	340,096	355,198

12 Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	10,008	4,986
Other loans	12,035	-
Other taxation and social security	12,458	8,455
Other creditors	773	-
Accruals	25,799	24,335
	61,073	37,776

13 Creditors: amounts falling due after one year

	2022	2021
	£	£
Other loans	45,074	-

14 Charity status

The charity is a company limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

15 Funds

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Other recognised gains/(losses) £	Balance at 31 March 2022 £
Unrestricted funds						
General						
Free reserves	160,960	41,797	(44,280)	(5,252)	-	153,225
Core unrestricted	-	4,394	(154,440)	160,634	-	10,588
	160,960	46,191	(198,720)	155,382	-	163,813
Designated						
CHK Foundation	13,268	-	-	(13,268)	-	-
Revaluation reserve	-	-	-	-	60,000	60,000
	13,268	-	-	(13,268)	60,000	60,000
Total unrestricted funds	174,228	46,191	(198,720)	142,114	60,000	223,813
Restricted funds						
Lloyds Bank Foundation	16,810	34,747	(35)	(36,349)	-	15,173
Training income	-	190	-	(190)	-	-
Carlisle City Council	-	4,000	-	-	-	4,000
BAE	4,770	-	-	(4,766)	-	4
Copeland Community Fund	10,476	-	-	(10,476)	-	-

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Other recognised gains/(losses) £	Balance at 31 March 2022 £
District Council Discretionary Fund	-	19,285	-	(19,285)	-	-
Hadfield Trust	2,025	3,000	-	(2,025)	-	3,000
Community Safety Partnership	4,000	-	-	(4,000)	-	-
BBO South	4,393	33,491	(403)	(33,474)	-	4,007
CCF Cumberland	-	12,500	-	(10,000)	-	2,500
FCST -North and West Manager	14,000	18,860	(120)	(28,985)	-	3,755
FCST West Young People	2,500	-	-	(2,500)	-	-
Allerdale Resiliance Fund	1,788	-	-	(1,788)	-	-
CCF #I Will Fund	-	-	3,924	(3,924)	-	-
CYA - Low level mental health	6,750	5,042	-	(9,271)	-	2,521
J Stephenson Trust	3,795	16,000	-	(16,377)	-	3,418
Frieda Scott Charitable Trust	1,788	15,000	-	(1,788)	-	15,000
Sir John Fisher Foundation	30,500	-	-	(30,500)	-	-
PCFS	-	21,250	(133)	(21,117)	-	-
CCF Transforming West Cumbria (Sellafield)	29,000	-	-	(29,000)	-	-
CCF Barrow Grants Panel	2,738	10,000	-	(12,738)	-	-
Henry Smith	420	50,000	-	(50,420)	-	-
Heritage Lottery Fund	660	-	-	(660)	-	-
Barrow ICC	2,250	-	-	(2,250)	-	-
BNI Kendal	-	2,803	-	(2,803)	-	-
Suicide Prevention	2,000	-	-	(2,000)	-	-

Cumbria Addictions Advice and Solutions

known as CADAS

Notes to the Financial Statements for the Year Ended 31 March 2022

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Other recognised gains/(losses) £	Balance at 31 March 2022 £
CCF William Milburn Charitable Trust	7,303	-	-	(7,303)	-	-
Children In Need	13,989	9,926	-	(13,989)	-	9,926
PCC	-	5,265	-	-	-	5,265
Big Lottery A4A	6,945	-	-	(6,945)	-	-
CCF Covid 19 Emergency Fund	4,860	-	-	(4,860)	-	-
CCF Bedrock	-	20,749	-	(20,749)	-	-
CCC IPED	-	4,897	-	(4,897)	-	-
CCF Psychological Fund	-	24,987	-	(24,987)	-	-
Dowager Peel	-	7,500	-	(7,500)	-	-
Coalfields	-	9,883	-	(4,990)	-	4,893
COMF DRop Zone	-	2,490	-	(4,980)	-	(2,490)
Workplace	-	16,661	-	-	-	16,661
Fundraising	14,514	6,489	(1,756)	(5,500)	-	13,747
North	(7,559)	2,500	(146,537)	151,581	-	(15)
South	(7,195)	-	(136,905)	149,691	-	5,591
Total restricted funds	173,520	357,515	(281,965)	(142,114)	-	106,956
Total funds	347,748	403,706	(480,685)	-	60,000	330,769

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Other recognised gains/(losses) £	Balance at 31 March 2021 £
Unrestricted funds						
General						
Free reserves	149,322	37,176	(107,747)	107,848	(25,639)	160,960
Designated						
CHK Foundation	82	25,000	(8,713)	(3,101)	-	13,268
Revaluation reserve	49,361	-	-	-	(49,361)	-
	49,443	25,000	(8,713)	(3,101)	(49,361)	13,268
Total unrestricted funds	198,765	62,176	(116,460)	104,747	(75,000)	174,228
Restricted						
Lloyds Bank Foundation	277	39,187	(13,047)	(9,607)	-	16,810
BAE	(3)	12,500	(7,727)	-	-	4,770
Copeland Community Fund	-	18,476	(8,000)	-	-	10,476
Hadfield Trust	-	3,000	(975)	-	-	2,025
Community Safety Partnership	-	4,000	-	-	-	4,000
BBO South	(13,252)	47,421	(24,776)	(5,000)	-	4,393
FCST -North and West Manager	-	20,000	(6,000)	-	-	14,000
FCST West Young People	-	5,000	(2,500)	-	-	2,500
Allerdale Resiliance Fund	1,852	-	(64)	-	-	1,788
CCF #I Will Fund	-	600	(600)	-	-	-

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Other recognised gains/(losses) £	Balance at 31 March 2021 £
CYA - Low level mental health	1,686	19,500	(10,570)	(3,866)	-	6,750
J Stephenson Trust	45	15,000	(9,750)	(1,500)	-	3,795
Frieda Scott Charitable Trust	575	7,500	(6,287)	-	-	1,788
Sir John Fisher Foundation	7,428	30,500	(7,428)	-	-	30,500
CCF Transforming West Cumbria (Sellafield)	-	34,800	(5,800)	-	-	29,000
CCF Barrow Grants Panel	-	10,000	(6,707)	(555)	-	2,738
Henry Smith	525	50,000	(34,059)	(16,046)	-	420
Heritage Lottery Fund	2,803	-	(2,143)	-	-	660
Barrow ICC	-	4,250	-	(2,000)	-	2,250
Suicide Prevention	6,500	-	(4,309)	(191)	-	2,000
CCF William Milburn Charitable Trust	11,942	(736)	(3,903)	-	-	7,303
Children In Need	8,204	12,711	(6,926)	-	-	13,989
Big Lottery A4A	-	10,000	-	(3,055)	-	6,945
CCF Covid 19 Emergency Fund	-	18,245	-	(13,385)	-	4,860
Fundraising	-	14,514	-	-	-	14,514
North	-	(557)	-	(7,002)	-	(7,559)
South	-	-	-	(7,195)	-	(7,195)
Francis C Scott Trust MIllom	1,928	-	(1,439)	(489)	-	-
CCF United Uilities	2,328	-	(2,328)	-	-	-
Sir John Fisher (CEO role)	-	3,000	(3,000)	-	-	-
BBO North	(3,538)	3,538	-	-	-	-

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Other recognised gains/(losses) £	Balance at 31 March 2021 £
Cumbria PCC	5,008	4,612	(9,620)	-	-	-
BNI	-	3,923	(3,923)	-	-	-
Collective Voice	-	20,425	(20,425)	-	-	-
District Council Discretionary Fund	-	12,335	(12,335)	-	-	-
CCF Age UK	-	4,042	(4,042)	-	-	-
CCF South Manager	-	12,500	(12,500)	-	-	-
HM Government Covid Response	-	10,000	(10,000)	-	-	-
Reach Fund	-	11,438	(11,438)	-	-	-
PCFS - CCC	-	31,716	(3,903)	(27,813)	-	-
Edward Gostling	-	2,000	-	(2,000)	-	-
CCF North Cumbria NHS	-	5,043	-	(5,043)	-	-
Total restricted funds	34,308	500,483	(256,524)	(104,747)	-	173,520
Total funds	233,073	562,659	(372,984)	-	(75,000)	347,748

When funds are received by the charity for restricted purposes, these funds are allocated to a restricted fund in the name of the donor. Funds are then either expended but primarily transferred over time to three funds where the majority of the charity's expenses are recorded. North and South are restricted funds, Core is unrestricted.

Lloyds Bank Foundation - funding towards core costs enabling the charity to operate countywide
Cumbria County Council, Carlisle Local Committee - Funding to support local young people
BAE - Funding for adult recovery in the Furness Area
Copeland Community Fund - Funding to support local adults and young people affected by their own or someone else's substance use.
District Council Discretionary Fund - Post Covid support for local councils
Hadfield Trust - Funding towards the core costs of the charity to help us develop sustainable services
Community Safety Partnerships - To deliver online drug and alcohol training
BBO South - Building Better Opportunities - Getting Cumbria back to work, Barrow and South Lakeland - one of three partnership projects in Cumbria being jointly funded by the National Lottery Community Fund and the European Social Fund. CADAS has funding to support people furthest removed from the labour market
CCF Cumberland - Funding from the Cumberland Building Society towards the salary of a manager
FCST North and West Manager - Funding towards the salary of a manager
FCST West Young People - funding for the support of young people in Allerdale and Carlisle
Allerdale Health and Wellbeing - funding for smoking and alcohol awareness raising activities throughout Allerdale
CCF I#Will - Delivery of Young Health Champions Training in West Cumbria
CYA Low level mental health - funding towards the creation of addiction focused teaching resources
J Stephenson Trust - funding towards the delivery of adult recovery services from the CADAS Kendal base
Frieda Scott Charitable Trust - funding for support of young people
Sir John Fisher - funding towards the delivery of all CADAS services in the Furness Area
PCFS - funding for Parent and Carer Family Support
CCF Transforming West Cumbria - funding from Sellafield Ltd for family support in West Cumbria
CCF Barrow Grants Panel - funding for recruitment and training of volunteers in the Barrow area
Henry Smith - funding towards the delivery of all CADAS services in Furness Area
Heritage Lottery Fund - funding for a heritage project looking at 40 years of CADAS and the development of heritage materials for schools
Barrow ICC - funding to support young people and schools in Furness
BNI Kendal - funds raised by the BNI chapter in Kendal to support core costs
Suicide Prevention - funding from the NHS to support suicide prevention
CCF William Milburn - funding for outreach work in Brampton
Children in Need - funding for vulnerable groups of young people to develop more awareness and knowledge about substance use and harms
PCC - Police and Crime Commissioner funding for support to FE colleges and students

Big Lottery A4A - funding for population education relating to smoking and alcohol
CCF Covid 19 Emergency Funding - funding to support setting up digital platforms for client support sessions
CCF Bedrock - funding from Sellafield Ltd. Bedrock programme for capacity building
CCC IPED - funding to establish support for people using IPED's (Image Performance Enhancing Drugs)
CCF Psychological Fund - funding from NHS partners to provide additional support for people struggling with addictions
Dowager Eleanor Peel Trust - funding towards the training and support of recovery coach volunteers
Coalfields Regeneration Trust - funding towards the creation of a peer support group in Workington
COMF Drop Zone - funding to design and deliver youth work sessions on gambling and gaming
Workplace - a CADAS initiative to support businesses who have staff needing support with addictions and mental health

16 Analysis of net assets between funds

	Unrestricted		2022
	General	Restricted	Total funds
	£	£	£
Tangible fixed assets	85,290	-	85,290
Current assets	244,670	106,956	351,626
Current liabilities	(61,073)	-	(61,073)
Creditors over 1 year	(45,074)	-	(45,074)
Total net assets	223,813	106,956	330,769

	Unrestricted		2021
	General	Restricted	Total funds
	£	£	£
Tangible fixed assets	29,891	-	29,891
Current assets	182,113	173,520	355,633
Current liabilities	(37,776)	-	(37,776)
Total net assets	174,228	173,520	347,748

17 Fees payable to independent examiner

During the period, the fees payable (excluding VAT) to the charity's independent examiner Community Accounting Plus are analysed as follows:

	2022	2021
	£	£
Independent examination	1,500	-
	1,500	-

18 Trustees remuneration and expenses

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

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

19 Related party transactions

There were no related party transactions in the year.

Cumbria Addictions Advice and Solutions

England & Wales - Charity number 1002201

Accounts

Registered number: 02585199
Charity number: 1002201

CUMBRIA ALCOHOL AND DRUG ADVISORY SERVICE

(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

CUMBRIA ALCOHOL AND DRUG ADVISORY SERVICE
(A company limited by guarantee)

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CUMBRIA ALCOHOL AND DRUG ADVISORY SERVICE

(A company limited by guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2021

Trustees	Ms P Williamson, Chair Miss S L Stubbs (deceased 14 June 2021) Mr C E Robertshaw Mr C L McGuinness Ms S Berriman Mr D Horne Ms S A Rees Mr R J McRae Anderson Mr I Burns (appointed 13 March 2021)
Company registered number	02585199
Charity registered number	1002201
Registered office	3 - 5 Victoria Place Carlisle Cumbria CA1 1EJ
Chief Executive Officer	Leigh Williams
Accountants and Independent Examiner	Armstrong Watson Audit Limited Chartered Accountants Fairview House Victoria Place Carlisle Cumbria CA1 1HP

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2021

The Trustees present their annual report together with the financial statements of the company for the year 1 April 2020 to 31 March 2021. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Treasurers report

The current year has of course been dominated by the Covid-19 pandemic. This has resulted at times in reduced levels of operation and at the same time there has been a significant increase in income due in part to the receipt of emergency funding . The resulting surplus in restricted funding will be to some extent be temporary as activity levels have increased and delayed projects carried out.

More specifically this has resulted in an increase in income from £383,009 to £562,659 whilst expenditure has fallen from £452,489 to £372,984. Following a transfer from restricted to unrestricted reserves of £104,747 (due to internal accounting procedures) the net result is an increase in restricted reserves of £139,212 to £173,520 and an increase in unrestricted reserves of £50,463 to £154,228. This is excluding the value of the Barrow building which the Trustees have decided to reduce in value from £95,000 to £20,000 due to the condition report we have recently received. When this is taken into account unrestricted reserves will have decreased from £198,765 to £174,228. As a decision has been taken to dispose of the Barrow building it is hoped that a sale will be concluded in the current financial year which may have a further impact on unrestricted reserves.

The surplus has resulted in an increase in liquidity with the bank balance now standing at £355K (£136K) although currently this is forecast to reduce to around £200K as funds brought forward from last year are spent.

Overall it is good to be able to report that we are in a strong financial position. Our finance manager has successfully moved our accounting system from Sage to Zero, a cloud based system which can be accessed in real time and has been made available to all members of the Finance and Risk committee. This has resulted in up to date and accurate financial information being available to the Trustees. Also cash flow is forecast for the next twelve months and the Finance and Risk Committee are therefore able to monitor the future viability of the charity.

Objectives and activities

a. Policies and objectives

Mission Statement
At CADAS our primary objective is to enhance the lives of people in Cumbria through the reduction of harm caused by the use or misuse of alcohol and drugs by providing them with an opportunity to work towards living in a more satisfying and resourceful way.

Our approach
We work alongside local communities and our goal is to have most of our support provided by volunteers. We aim to work in partnership with public health professionals to raise awareness of substance harm and to prevent problematic use and to educate young people. Our approach is holistic: we work with substance users and support their parents, carers, and family members. We do not require abstinence for a service user but will work with them on issues of ham reduction and the reduction of the reasons for their substance use, so that we can help them find a sustainable solution to their problems.

Objectives and activities (continued)

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Strategies for achieving objectives

Charitable Objectives
The charitable objects of CADAS focus on the "promotion of the prevention of harm caused by the use and/or misuse of alcohol and other psychotropic substances".

Specific powers include:
- promoting a better awareness and understanding about alcohol and other psychotropic substances, and other addictive behaviours for the benefit of society as a whole and, the communities in Cumbria
- providing help to those involved in a problem drink or substance use/misuse situation or other addictive behaviours
- adopting a high profile in relation to alcohol and drug related issues
- studying the causes and effects due to the consumption of alcohol and other psychotropic substances
- promoting public alcohol and substance education events and forums
- encouraging initiatives within the community targeted at the reduction of alcohol and drug related harm
- promoting the adoption and implementation of alcohol and drug policies within the workplace setting,
- collecting, collating, and publishing research and statistical information in relation to alcohol and other substances
- providing an information and resource facility including production of publications both printed and electronic which is readily accessible to the public covering matters relating to alcohol and other psychotropic substances
- providing a structured counselling service for those involved in a problem drink or drug situation, providing an information and referral service in relation to organisations with similar or associated objects to the Charity
- contributing to the training and education of workers of professional and other persons to further the objects of the Charity.

c. Activities undertaken to achieve objectives

In 2015 the CADAS Trustees set out an ambitious 5-year strategic growth plan

AMBITION FOR GROWTH
Our aim was to have a meaningful or positive impact on 3,000 people by 2020. Every year since 2015 we have interacted with around 2,500 people. This year we have helped 420 people intensively via our 1:1 and group work sessions. In addition, we run school sessions, educational workshops, and professional training. This year we saw almost 2,700 attendees with 92% of these confirmed that they have benefited positively from the experience and increased their knowledge and understanding of substance use.

Focus on prevention, reduction of harm, recovery and development, growing of support
Our adult recovery services are growing as we invest in volunteering courses across the county and secure funding to deliver a mixed model of paid staff and recovery volunteers. We have delivered more well-being activities as part of our recovery support and have established doorstep walking sessions from both our Barrow and Carlisle Centres as well as West Cumbria. Our preventative work includes the delivery of workshops in schools. We train teachers and youth workers to use our materials so that they can then deliver sessions to young people themselves. We deliver public health sessions to adults aimed at sharing general information about alcohol or smoking (e.g. unit awareness).

Objectives and activities (continued)

We are expanding services (available to children from age 11 onwards) by strategically connecting with primary schools, delivering school assemblies, drop-in sessions and structured workshops to young people raising awareness of substances and risk. We also undertake awareness raising talks to School Headteachers and other educational and youth work professionals, mental health services, publicans, Citizens Advice Bureau and Family Centres.

ACHIEVING GROWTH

Partnership Working

We strive to do everything in partnership or as part of a wider strategic plan so that we are embedded into local Cumbrian delivery and the work of others. CADAS has attended Local Focus Hubs, Community Safety Partnerships, Community Alcohol Partnerships in several localities this year. We attend multi agency third sector forums such as Action for Health and the Voluntary Sector Reference Group for Children and Young People. CADAS is a delivery partner in the Building Better Opportunities: Getting Cumbria to Work Barrow and South Lakeland Project which is funded by the European Social Fund and the National Lottery Community Fund. Our partnership with BAE Systems has continued where we support staff with substance use in related occupational health sessions and we have explored with support from the Lloyds Foundation and an MBA Team from Lancaster University expanding these services to other businesses across Cumbria.

Funding Strategy

In order to achieve our planned growth, our strategy involves increasing the amount of funding we secure from grants and trusts so that we can strive to meet identified unmet need specifically in the West of the County and in rural areas. It also includes the deliberate growth of our earned income streams and our raised income so that there is more unrestricted income that we are free to deploy where it is needed to maintain a consistent core service across all geographical hubs. This year we built on our relationships with business networks to explore how much support we could generate and have developed good links with BNI Kendal which also generated over £4000 of income that we hope to replicate year on year.

Better Data collection more effective evaluation

Following a review of our adult recovery to refine our data collection and evaluation methods we now use the Alcohol Use Disorders Identification Test (AUDIT) and Drug use Disorders Identification Test (DUDIT) to quantify substance use reduction and its impact on our clients and this year we have intensively supported over 400 adult clients, the majority of whom were signposted to CADAS by their GP, family or friends. 71% of the clients reported improvements in their mental health as a result of this support.

More Digital Services

Following the initial impact of the Covid-19 pandemic, we quickly moved our services from being primarily face to face to being delivered by telephone or video conferencing. We also update our website to reflect this refocus. This change has worked well and reinforced the need for the organisation to further embrace digital technology in the delivery of our services and further enhance the resilience of our IT infrastructure. This will be a priority for the coming year as we pursue relationships with IT professionals to help support us in this work.

Expanding Reputation and greater awareness

Our CEO continues to raise the profile of CADAS. Presentations at several countywide events, networking groups, on radio and TV and through webinars have helped us expand our online presence and reputation.

Accredited qualifications and commercialisation of training packages

Training continues to be a difficult area of work for us. In 2019-20 we have delivered training to 684 individuals and partners say they want and need our training. However, funding for this type of workforce and other training and personal development continues to be limited and therefore constrains out ability to expand.

Objectives and activities (continued)

CHANGING FOR GROWTH

We are pleased that we have been able to increase the full-time equivalency of the staff team again this year. This has been possible with the increase in our income. The Chief Executive Officer has now been in post for 3 years and we are operating effectively from three strategic centres – Carlisle, Barrow and Kendal. The Board and CEO have previously explored merger options as a way of expanding CADAS' work. At present this does not seem to be a viable option, but we are open minded about possibilities in the future.

FUNDING GROWTH

We consider commissioned contracts to be a suitable area for expansion, but the opportunities are sadly limited. We therefore will continue to network and be pro-active to be ready to respond wherever an opportunity arises.

We have increased the funding from grants this year and will continue to strive to do so within the constraints of availability. Our plan is to develop an understanding of optimum size based on grant availability and frequency of being able to apply.

We continue to see selling our expertise such as the delivery of training as a viable income source and means of access to organisations. Unfortunately, on its own it does not bring in sufficient income. We see more potential in expanding the scope of our offer through provision of occupational health support to businesses along with a paid for service.

MAIN ACTIVITIES UNDERTAKEN TO FURTHER THE CHARITY'S PURPOSES FOR PUBLIC BENEFIT

CADAS has both a preventative and a reactive remit. The charity works with members of the public on general health and wellbeing when it comes to substances and addictive behaviour as well as providing support to Cumbrians affected by their own or someone else's problematic substance use.

We are a countywide charity but do not yet deliver all our services in all geographical areas as part of a standardised offer. What we deliver varies depending on the funding we can source for different localities. However, our goal is to increase the percentage of earned and raised income over the next five years so that we can maintain a core service in key hubs across the county including Barrow, Carlisle, Kendal, Workington, and Penrith.

Specific projects or work-streams include:

Sustainable Adult Recovery - this is bespoke support for people with dependency or problematic substance use. We run peer group support sessions, offer individuals personalised therapeutic coaching sessions plus ongoing health and wellbeing maintenance sessions to help them develop long term and sustainable strategies. A large percentage of this service is delivered through highly trained community volunteers alongside paid staff.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Objectives and activities (continued)

STARS: Supporting Teenagers at Risk of Substances - this programme sees us support individual young people using substances with therapeutic coaching and mentoring.

Education and awareness raising sessions - CADAS trains teachers and other professionals to deliver substance related sessions (e.g. smoking, drug and alcohol awareness, addiction and the teenage brain) and delivers them directly to young people in partnership with schools and youth clubs.

Parent, Carer, Family Support Service - This programme offers support to those whose loved ones are using substances or carers using substances to cope with their caring role via group support sessions and 1:1 talking therapy.

Health Promotions - We deliver short, engaging, and interactive substance related health promotional activities throughout the county. These are aimed at any member of the public and may focus on topics such as the difference between smoking and vaping or the amount of units of alcohol. This year we have worked with Allerdale Health and Wellbeing Partnership to deliver smoking cessation and alcohol related sessions to hundreds of people as well as South Lakes Housing on alcohol awareness for their staff.

Removing barriers to employment - CADAS participates in two multi-agency partnerships, funded by the European Social Fund and the National Lottery Community Fund that focus on supporting vulnerable people furthest removed from the labour market. These projects are Building Better Opportunities: Getting Cumbria to Work Barrow and South Lakeland led by Cumbria CVS, and: Working Well led by WEA.

Employer support: occupational health and policy consultation - The charity supports local employers and their staff by providing policy consultation and staff training to managers, shift or team leaders and the general workforce. We also provide occupational health support to employees affected by substances to help the organisation support employee wellbeing, minimise staff turnover and the associated costs.

Professional training - We support workers from all sectors with training across several drug and alcohol topics, Health professionals, social workers and teachers access our development resources so that they can support others.

d. Volunteers

CADAS (Cumbria Alcohol and Drug Advisory Service), would recognise itself as a LERO, a 'Lived Experience Recovery Organisation'. 70% of CADAS's workforce from volunteer Board members through senior management to delivery staff and volunteers have significant experience of their own or a family member's harmful substance use.

All volunteers are fully trained for their role within the organisation including appropriate safeguarding training. Management and supervision procedures are in place to provide appropriate oversight and support. All volunteers including the Board members are subject to Disclosure and Barring checks. On-going training and development is offered on a regular basis to all volunteers.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Achievements and performance

a. Review of activities

CADAS is a small organisation, so our activities as described in the section covering Main Activities undertaken to further the Charity's purposes for Public Benefit provides the review required. The Trustees confirmed that through the activities undertaken by the charity that they have considered the requirements within the Charity Commission guidance on public benefit and believe that they have adhered to this guidance.

b. Investment policy and performance

The charity holds available funds in deposit accounts which earn interest. The Board of Trustees considers the current return on deposits to be in line with expectations and continues to review returns to ensure these are maximised.

Financial review

a. Going concern

During March 2020 (the final month of the previous financial statements), the Covid-19 pandemic was declared. The pandemic has had a major operational impact on the charity. We quickly revised our internal processes and controls to enable us to maintain delivery of our services including confidential therapeutic support, and through minimal investment in technology we have set up a telephone helpline which has provided to be very popular, providing immediate help and support to existing and new clients.

During the pandemic we have seen a large increase in the number of people directly requesting individual help, whilst seeing a decrease in family clients where it is much more difficult for them to see us discreetly. We also have not received the same volume of referrals from professionals reflecting their own reduction in services during this period. The expectation is however that those referrals and family clients will increase once again as the situation eases.

Financially, none of the reshaping of our services has impacted our relationship with our main funders. They have all allowed us to flexibly work within the restrictions of their grants to continue to offer services that support the community. The pandemic has however prohibited us from realising our earned/raised income strategies, both of which rely on community engagement and activities. However, by bringing in grants to help cover gaps, negotiate rent reductions and furlough staff, we are in an adequate financial position for the next 18 months and we do not expect to reduce staff through redundancy or close down existing programmes. We also expect to recoup the unrestricted income spent in the previous financial year.

The CADAS Finance and Risk Committee meets a minimum of 4 times per year prior to the board and after each quarter end. This enables the committee to examine key financial documents including a management report of the year to date focussing on income, expenditure and restricted funding allocation along with forecasting documents looking up to 18 months ahead covering cash flow, income projections and expenditure forecasts. This enables the Trustees to assess opportunities, address any concerns and make timely decisions as they review solvency and maintain the charity as a going concern.

Considering all that has happened since March 2020, and after appropriate examination of the finances, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

b. Reserves policy

In line with Charity Commission guidance, our aim is to maintain a sufficient level of reserves to enable normal, unfunded operating activity for up to a period of three months, should a shortfall in income occur, and to take account of potential risks from time to time. Our policy ensures CADAS can meet any unforeseen emergency expenditure or unexpected delay in any expected source of income.

c. Principal risks and uncertainties

The principal are of concern for the CADAS Board of Trustees continues to be around developing a sustainable financial model for CADAS. The Trustees recognise that the economic landscape for the charitable sector continues to be challenging but with the pandemic this is even more so. However, the pandemic also revealed a continuing and rising demand for our services, and it is therefore important to develop a model of sustainable financial management that is not over-dependent on grant and charitable funding. Consequently, Trustees are developing a 'paid service' offering support to local businesses and occupational health for employees and in the longer term, directly to individuals.

d. Financial risk management objectives and policies

The Board of Trustees conducts regular reviews of the major risks to which the charity is expose through internal and external processes. These risks are documented in a Risk and Opportunities Register which is reviewed and updated regularly by the Finance and Risk Committee who report their findings to the Board of Trustees to inform strategic and operational planning.

The control measures in place for all risks are documented and where appropriate, systems or projects. Procedures are in place to ensure compliance with health and safety and safeguarding legislation for staff, volunteers, service users and visitors to our premises and programmes. These measures are periodically reviewed to ensure that they continue to meet the needs of the charity.

The control measures in place for all risks are documented and where appropriate, systems or procedures have been established to mitigate the risks identified. Internal control risks are minimised by the implementation of processes for authorisation of all transactions and projects.

Over the last 12 months, better data collection continues to be a priority to enable more robust information about our service and more effective valuation of that data to improve delivery of our services and externally demonstrate our impact. Progress has also been made in refreshing policy and procedural documents and we are developing better use of digital technology to reduce costs and increase our reach along with more more proactive use of social media to increase our networks across our large rural county of Cumbria.

Partnership Working is essential for CADAS, so we continue to build links with health, education and other community-based service organisations to further develop our services and reach.

e. Principal funding

There is no one principal funder for CADAS. Sources of grant funding and donations come from many and varied sources ranging from the National Lottery, Local Authorities and a large number of third sector organisations.

Structure, governance and management

a. Constitution

The company is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 25 February 1991.

The company is constituted under a Memorandum of Association dated 25 February 1991 and is a registered charity number 1002201.

The principle object of the company is 'the promotion of the prevention of harm caused by the use and/or misuse of alcohol and other psychotropic substances'.

b. Methods of appointment or election of Trustees

Trustee skills audits are undertaken to ensure that the team provide a diverse skill and knowledge base for a charity of this size.

New Trustees are recruited and selected based on the contribution, skills, and expertise that they can make to the organisation with reference to the latest trustee skills audit. This aims to ensure the widest and most appropriate range of skills and knowledge are available through our trustees to the organisation. All Trustee appointments are considered and decided upon by the CADAS Board.

There is a Trustee Induction Pack for each new Trustee, so they understand the overall mission, values and aims and objectives of the organisation. New trustees are also supported to become involved and provided with relevant Charity Commission documents so that they are aware of their responsibilities.

All Trustees attend board meetings and are encouraged to attend strategic planning days, participate in staff interviews, and observe the charitable activity first-hand whenever possible. They also encouraged to provide support and guidance through task and finish groups established to research and make recommendations to the Board on specific strategic developments

c. Organisational structure and decision-making policies

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 Board of Trustees administer the charity and meet regularly, at least 4 times a year when all aspects of the strategic management of the charity are discussed.

There is a Finance and Risk sub-committee which also meets at least 4 times a year prior to the main board meetings to provide fully considered financial and risk management advice to the Board to help inform their oversight and decision making.

Subject specific sub-committees are formed and meet as and when required to undertake more detailed projects with a view to providing appropriate advice to the Board to help inform their decision making.
There is a permanent Chief Executive Officer whose role is to:

- work closely with the Trustees on matters of finance, employment, and strategic direction
- identify and foster opportunities for partnership working with agencies and organisations providing complementary services to support our work, and
- lead and manage the operational staff and volunteers who deliver a comprehensive recovery, support and educational service to clients and their families across Cumbria.

Plans for future periods

CADAS will continue to grow a diverse income mix over the next few years and will consider the strategic employment of Community Engagement Workers where we can help both raise our profile and bring in unrestricted income from local community fundraising activity.

We will continue to grow our services in West Cumbria.

We will continue work to be more strategic in our relationships with private industry and develop specific products to sell to them in terms of employee assistance and occupational health.

We will continue to champion the issues of clients in rural areas and look for innovative ideas as to how to support them effectively - including improved digital services.

The charity's next strategic plan is due in 2021/22. This will build on ambitions for diversification of income and will involve several stakeholder consultation activities and events so that the plan going forward is one that is connected and relevant.

Statement of Trustees' responsibilities

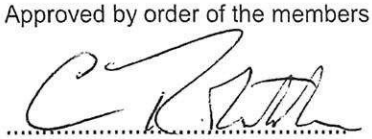
The Trustees (who are also the directors of the company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:



Mr C E Robertshaw
Trustee
Date: 21 October 2021

CUMBRIA ALCOHOL AND DRUG ADVISORY SERVICE
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2021

Independent examiner's report to the Trustees of Cumbria Alcohol and Drug Advisory Service ('the company')

I report to the charity Trustees on my examination of the accounts of the company for the year ended 31 March 2021.

Responsibilities and basis of report

As the Trustees of the company (and 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 the company's accounts 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 the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of 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.

This report is made solely to the company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's Trustees as a body, for my work or for this report.

Signed: Karen Rae. Dated: 24 November 2021

Karen Rae FCCA

Armstrong Watson Audit Limited

Chartered Accountants

Carlisle

CUMBRIA ALCOHOL AND DRUG ADVISORY SERVICE

(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2021

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	*Total funds 2020 £*
Income from:					
Donations and legacies	4	**52,819**	**-**	**52,819**	*39,704*
Charitable activities	5	**7,170**	**500,483**	**507,653**	*339,391*
Other trading activities	6	**1,200**	**-**	**1,200**	*3,264*
Investments	7	**987**	**-**	**987**	*650*
Total income		**62,176**	**500,483**	**562,659**	*383,009*
Expenditure on:					
Charitable activities	8	**116,460**	**256,524**	**372,984**	*452,489*
Total expenditure		**116,460**	**256,524**	**372,984**	*452,489*
Net (expenditure)/income before net losses on investments		**(54,284)**	**243,959**	**189,675**	*(69,480)*
Impairment of fixed asset		**(75,000)**	**-**	**(75,000)**	*-*
Net (expenditure)/income		**(129,284)**	**243,959**	**114,675**	*(69,480)*
Transfers between funds	14	**104,747**	**(104,747)**	**-**	*-*
Net movement in funds		**(24,537)**	**139,212**	**114,675**	*(69,480)*
Reconciliation of funds:					
Total funds brought forward		**198,765**	**34,308**	**233,073**	*302,553*
Net movement in funds		**(24,537)**	**139,212**	**114,675**	*(69,480)*
Total funds carried forward		**174,228**	**173,520**	**347,748**	*233,073*

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 15 to 33 form part of these financial statements.

CUMBRIA ALCOHOL AND DRUG ADVISORY SERVICE

(A company limited by guarantee)
REGISTERED NUMBER: 02585199

BALANCE SHEET
AS AT 31 MARCH 2021

	Note		2021 £		*2020 £*
Fixed assets					
Tangible assets	11		**29,891**		*102,592*
			29,891		*102,592*
Current assets					
Debtors	12	**435**		*34,356*	
Cash at bank and in hand		**355,198**		*135,949*	
		355,633		*170,305*	
Creditors: amounts falling due within one year	13	**(37,776)**		*(39,824)*	
Net current assets			**317,857**		*130,481*
Total assets less current liabilities			**347,748**		*233,073*
Net assets excluding pension asset			**347,748**		*233,073*
Total net assets			**347,748**		*233,073*
Charity funds					
Restricted funds	14		**173,520**		*34,308*
Unrestricted funds	14		**174,228**		*198,765*
Total funds			**347,748**		*233,073*

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2021

The company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

.....
Mr C E Robertshaw
Trustee
Date: 21 October 2021

The notes on pages 15 to 33 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1. General information

Cumbria Alcohol and Drug Advisory Service is a charity registered in England and Wales, its charity number being 1002201. The charity's registered office is 3 - 5 Victoria Place, Carlisle, Cumbria, CA1 1EJ.

The financial statements are presented in Pounds Sterling.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Cumbria Alcohol and Drug Advisory Service 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.

2.2 Going concern

At the balance sheet date the Charity has net current assets of £318k, net assets of £348k following a surplus for the year of £115k.

The Trustees have considered the cash requirements and the current funds available in their assessment of going concern and believe due to the improved cash position and the level of unrestricted funds held that the charity has sufficient cash and incoming resources to fund the Charity's liabiltiies as they fall due for at least 12 months from signing the accounts. It is because of these reasons outlined that the Trustees believe the going concern basis to be appropriate.

2.3 Income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the company's accounting policies.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the company which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2. Accounting policies (continued)

2.3 Income (continued)

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the Bank.

2.6 Taxation

The company 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 company 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.

2.7 Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised..

Tangible fixed assets are carried at cost or valuation, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold property	- not depreciated
Fixtures and fittings	- 20% - reducing balance
Office equipment	- 3 years - straight line

2. Accounting policies (continued)

2.8 Revaluation of tangible fixed assets

The company has adopted the revaluation model to revalue Items of property, plant and equipment whose fair value can be measured reliably. The revaluations shall be made with sufficient regularity to ensure that the carrying amount does not differ materially from that which would be determined using fair value at the end of the reporting period.

The fair value of land and buildings is usually determined from market-based evidence by appraisal that is normally undertaken by professionally qualified valuers. The fair value of items of plant and machinery is usually their market value determined by appraisal.

Revaluation gains and losses are recognised in other comprehensive income and accumulated in equity.

2.9 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.10 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.11 Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount ft has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

2.12 Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.13 Pensions

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

2. Accounting policies (continued)

2.14 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Critical accounting estimates and areas of judgment

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The company makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Critical areas of judgment:

The entity operates out of several locations which support multiple projects. As a result, the Trustees have estimated that the most appropriate basis of support cost allocation at these sites is by hours worked on projects by staff.

Establishing useful economic lives:

Establishing useful economic lives for depreciation purposes of property, plant and equipment comprise a significant portion of the total fixed assets. The annual depreciation charge depends primarily on the estimated useful economic lives of each type of asset and estimates of residual values. The trustees regularly review these assets useful economic lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset useful lives can have a significant impact on depreciation charges for the period. Details of the depreciation policies based on estimated useful economic lives are included in accounting policies note 2.7.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

4. Income from donations and legacies

	Unrestricted funds 2021 £	Total funds 2021 £
Donations	3,340	**3,340**
Grants	25,000	**25,000**
Coronavirus Job Retention Scheme	24,479	**24,479**
	52,819	**52,819**

	Unrestricted funds 2020 £	*Total funds 2020 £*
Donations	*14,704*	*14,704*
Grants	*25,000*	*25,000*
	39,704	*39,704*

5. Income from charitable activities

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Drug and alcohol support	7,170	500,483	**507,653**

	Unrestricted funds 2020 £	*Restricted funds 2020 £*	*Total funds 2020 £*
Drug and alcohol support	*4,210*	*335,181*	*339,391*

6. Income from other trading activities

Income from fundraising events

	Total funds 2021 £
Fundraising events	-

	Unrestricted funds 2020 £	*Total funds 2020 £*
Fundraising events	*249*	*249*

Income from non charitable trading activities

	Unrestricted funds 2021 £	Total funds 2021 £
Rent receivable	1,200	**1,200**

	Unrestricted funds 2020 £	*Total funds 2020 £*
Rent receivable	*3,015*	*3,015*

7. Investment income

	Unrestricted funds 2021 £	Total funds 2021 £
Interest received	987	**987**

7. Investment income (continued)

	Unrestricted funds 2020 £	*Total funds 2020 £*
Interest received	*650*	*650*

8. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2021 £	**Restricted funds 2021 £**	**Total funds 2021 £**
Drug and alcohol support	116,460	256,524	**372,984**

	Unrestricted funds 2020 £	*Restricted funds 2020 £*	*Total funds 2020 £*
Drug and alcohol support	*62,582*	*389,907*	*452,489*

Summary by expenditure type

	Staff costs 2021 £	**Depreciation 2021 £**	**Other costs 2021 £**	**Total funds 2021 £**
Drug and alcohol support	267,826	2,826	102,332	**372,984**

	Staff costs 2020 £	*Depreciation 2020 £*	*Other costs 2020 £*	*Total funds 2020 £*
Drug and alcohol support	*340,229*	*3,131*	*109,129*	*452,489*

9. Staff costs

	2021 £	2020 £
Wages and salaries	**239,250**	*310,910*
Social security costs	**15,584**	*12,794*
Contribution to defined contribution pension schemes	**12,992**	*16,525*
	267,826	*340,229*

The average number of persons employed by the company during the year was as follows:

	2021 No.	2020 No.
Employees	**17**	*19*

No employee received remuneration amounting to more than £60,000 in either year.

The key management personnel of the charity comprise the Trustees and the Chief Executive Officer. The total remuneration of key management personnel during the year was £44,345 (2020 - £42,276).

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits *(2020 - £NIL)*.

During the year ended 31 March 2021, no Trustee expenses have been incurred *(2020 - £NIL)*.

11. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Office equipment £	Total £
Cost or valuation				
At 1 April 2020	**95,000**	**147,882**	**116,073**	**358,955**
Additions	**-**	**-**	**5,125**	**5,125**
Revaluations	**(75,000)**	**-**	**-**	**(75,000)**
At 31 March 2021	**20,000**	**147,882**	**121,198**	**289,080**
Depreciation				
At 1 April 2020	**-**	**143,338**	**113,025**	**256,363**
Charge for the year	**-**	**909**	**1,917**	**2,826**
At 31 March 2021	**-**	**144,247**	**114,942**	**259,189**
Net book value				
At 31 March 2021	**20,000**	**3,635**	**6,256**	**29,891**
At 31 March 2020	*95,000*	*4,544*	*3,048*	*102,592*

Included in freehold land and buildings is 52 Paradise St, Barrow-in-Furness, Cumbria, LA14 1JG. On the 24th May 2018, this property was revalued by Ross Estate Agencies for an open market value of £95,000. The original cost of the property was £45,639.

The Trustees engaged Hyde Harrington to undertake a survey of the property post year end. The property requires considerable investment to bring the property to viable use, therefore the Trustees have made the decision in the best interests of the charity to dispose of the property for a market value around £20,000. As the Trustees are aware at the time of signing the accounts that this asset is impaired, they have revised the carrying value of the property to a valuation of its current saleable value.

The company has adopted a policy of revaluation for tangible fixed assets. Had these assets been measured at historic cost, the carrying values would have been as follows:

	2021 £	*2020 £*
Freehold property	**45,639**	*45,369*

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

12. Debtors

	2021 £	2020 £
Due within one year		
Trade debtors	**316**	*33,955*
Other debtors	**119**	-
Prepayments and accrued income	**-**	*401*
	435	*34,356*

13. Creditors: Amounts falling due within one year

	2021 £	2020 £
Trade creditors	**4,986**	*4,717*
Other taxation and social security	**8,455**	*7,886*
Accruals and deferred income	**24,335**	*27,221*
	37,776	*39,824*

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

14. Statement of funds

Statement of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2021 £
Unrestricted funds						
Designated funds						
CHK Foundation	82	25,000	(8,713)	(3,101)	-	13,268
General funds						
General Funds	149,322	37,176	(107,747)	107,848	(25,639)	160,960
Revaluation reserve	49,361	-	-	-	(49,361)	-
	198,683	37,176	(107,747)	107,848	(75,000)	160,960
Total Unrestricted funds	198,765	62,176	(116,460)	104,747	(75,000)	174,228
Restricted funds						
Lloyds Bank Foundation	277	39,187	(13,047)	(9,607)	-	16,810
Building Better Opportunities - Getting Cumbria to Work (Barrow and South Lakes)	(13,252)	47,421	(24,776)	(5,000)	-	4,393
BAE Systems	(3)	12,500	(7,727)	-	-	4,770
CCF B/W	-	10,000	(6,707)	(555)	-	2,738
Francis C Scott Trust, Allerdale and Carlisle	-	5,000	(2,500)	-	-	2,500
Allerdale Health and Well-Being Partnership	1,852	-	(64)	-	-	1,788
Francis C Scott Trust, Millom	1,928	-	(1,439)	(489)	-	-

14. Statement of funds (continued)

Statement of funds - current year (continued)

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2021 £
Cumbria Community Foundation, United Utility Legacy Fund	2,328	-	(2,328)	-	-	-
The Henry Smith Trust	525	50,000	(34,059)	(16,046)	-	420
Cumbria Youth Alliance (2)	1,686	19,500	(10,570)	(3,866)	-	6,750
RJ Stephenson Trust	45	15,000	(9,750)	(1,500)	-	3,795
Frieda Scott Charitable Trust	575	7,500	(6,287)	-	-	1,788
The Sir John Fisher Foundation (3)	7,428	30,500	(7,428)	-	-	30,500
Cumbria, Northumberland, Tyne and Wear Foundation Trust	6,500	-	(4,309)	(191)	-	2,000
The Hadfield Trust	-	3,000	(975)	-	-	2,025
Other restricted funds	24,419	260,875	(124,558)	(67,493)	-	93,243
	34,308	500,483	(256,524)	(104,747)	-	173,520

Please see below for additional breakdown of 'Other restricted funds'.

Total of funds	233,073	562,659	(372,984)	-	(75,000)	347,748

14. Statement of funds (continued)

Designated Funds
CHK -the trustees have designated the funds towards developing and delivering our countywide young people's service.

Restricted funds
Lloyds Bank Foundation – funding towards core costs enabling the charity to operate countywide

Cumbria County Council, South Lakes Local Committee – funding towards support for local young people

Building Better Opportunities - Getting Cumbria to Work Barrow and South Lakeland – is one of three partnership projects in Cumbria being jointly funded by the National Lottery Community Fund and the European Social Fund. CADAS has funding to support people furthest removed from the labour market

BAE Systems – funding for adult recovery services in the Furness area
Cumbria County Council, PCFS Service – funding for the support of people affected by a loved one's substance use or those struggle to cope with their caring role.

Francis C Scott Trust, Allerdale and Carlisle – funding towards the support of young people in Allerdale and Carlisle

Allerdale Health and Well-Being Partnership – funding for smoking and alcohol awareness raising activities throughout Allerdale

Francis C Scott Trust, Millom - funding towards the support of young people in Allerdale and Carlisle

Cumbria Community Foundation, United Utility Legacy Fund – funding towards the cost of a Volunteer Co-ordinator in West Cumbria

The Henry Smith Trust – funding towards the delivery of all CADAS services in the Furness area

Invited Guest Trust – funding towards walking related health and wellbeing activities

RJ Stephenson trust – funding towards the delivery of adult recovery services from the CADAS Kendal base

Frieda Scott Charitable Trust – funding towards the delivery of adult recovery services from the CADAS Kendal base

The Sir John Fisher Foundation - funding towards the delivery of all CADAS services in the Furness area

Cumbria, Northumberland, Tyne and Wear Foundation Trust - funding for a suicide prevention project targeting men in North Cumbria

Unity Asset Fund – funding for health and well-being activity

The Hadfield Trust – funding towards the core costs of the charity to help us develop sustainable services

Building Better Opportunities – Working Well Partnership (Carlisle and Eden) is one of three partnership projects in Cumbria being jointly funded by the National Lottery Community Fund and the European Social Fund. CADAS has funding to support people furthest removed from the labour market

Cumbria Community Foundation, William Milburn Fund – funding for outreach activity in Brampton

14. Statement of funds (continued)

Dickon Trust – funding for volunteer training in Carlisle

Cumbria Police and Crime Commissioner – funding for support to FE colleges and students

BBC Children in Need – funding for vulnerable groups of young people to develop more awareness and knowledge of substance use harm

The Heritaget Lottery Fund – funding for a heritage project looking at 40 years of CADAS and the development of heritage materials for schools

Statement of funds - prior year

	Balance at 1 April 2019 £	*Income* £	*Expenditure* £	*Balance at 31 March 2020* £
Unrestricted funds				
Designated funds				
CHK Foundation	-	*25,000*	*(24,918)*	*82*
General funds				
General Funds - all funds	*164,158*	*22,828*	*(37,664)*	*149,322*
Revaluation reserve	*49,361*	-	-	*49,361*
	213,519	22,828	(37,664)	*198,683*
Total Unrestricted funds	213,519	47,828	(62,582)	*198,765*
Restricted funds				
Lloyds Bank Foundation	*2,234*	*31,558*	*(33,515)*	*277*
Cumbria County Council, South Lakes Local Committee	-	*6,614*	*(6,614)*	-
Building Better Opportunities - Getting Cumbria to Work (Barrow and South Lakes)	*6,335*	*29,707*	*(49,294)*	*(13,252)*
Cumbria County Council, PCFS Service	-	*32,455*	*(32,455)*	-
BAE Systems	*5,844*	*37,500*	*(43,347)*	*(3)*
CCF B/W	-	*10,000*	*(10,000)*	-
Francis C Scott Trust, Allerdale and Carlisle	*3,307*	*7,500*	*(10,807)*	-
Allerdale Health and Well-Being Partnership	*9,194*	-	*(7,342)*	*1,852*
Francis C Scott Trust, Millom	-	*8,000*	*(6,072)*	*1,928*
Cumbria Community Foundation, United Utility Legacy Fund	*1,003*	*12,000*	*(10,675)*	*2,328*
The Henry Smith Trust	-	*50,000*	*(49,475)*	*525*

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

14. Statement of funds (continued)

Statement of funds - prior year (continued)

	Balance at 1 April 2019 £	*Income* £	*Expenditure* £	*Balance at 31 March 2020* £
Invited Guest Trust	*10,113*	-	*(10,113)*	-
Cumbria Youth Alliance (2)	*2,775*	*5,675*	*(6,764)*	*1,686*
RJ Stephenson Trust	*5,001*	*10,000*	*(14,956)*	*45*
Frieda Scott Charitable Trust	*6,490*	*10,000*	*(15,915)*	*575*
The Sir John Fisher Foundation (3)	*16,722*	*28,828*	*(38,122)*	*7,428*
Cumbria, Northumberland, Tyne and Wear Foundation Trust	-	*6,500*	-	*6,500*
Unity Asset fund	*2,617*	-	*(2,617)*	-
The Hadfield Trust	-	*3,000*	*(3,000)*	-
Other restricted funds	*17,399*	*45,844*	*(38,824)*	*24,419*
	89,034	335,181	(389,907)	*34,308*

Please see other restricted funds breakdown below.

Total of funds	*302,553*	*383,009*	*(452,489)*	*233,073*

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

Other restricted funds to 31 March 2021:

	Balance at 1 April 2020 £	Income £	Expenditure & Transfers £	Balance at 31 March 2021 £
The Sir John Fisher Foundation (CEO role)	-	3,000	(3,000)	-
BBO North	(3,538)	3,538	-	-
Sellafield	-	34,800	(5,800)	29,000
Heritage Lottery	2,803	-	(2,143)	660
BNI	-	3,923	(3,923)	-
Dickon Trust	11,942	(736)	(3,903)	7,303
Cumbria Police and Crime Commissioner	5,008	4,612	(9,620)	-
BBC Children in Need	8,204	12,711	(6,926)	13,989
Collective Voice	-	20,425	(20,425)	-
Copeland Community Fund	-	18,476	(8,000)	10,476
District Council Discretionary Fund	-	12,335	(12,335)	-
CCF Age UK	-	4,042	(4,042)	-
Community Safety Partnership	-	4,000	-	4,000
CCF South Manager	-	12,500	(12,500)	-
FCST - N & W	-	20,000	(6,000)	14,000
HM Gov. COVID Response Fund	-	10,000	(10,000)	-
#IWill Fund	-	600	(600)	-
Reach Fund	-	11,438	(11,438)	-
PCFS - CCC	-	31,716	(31,716)	-
Barrow ICC	-	4,250	(2,000)	2,250
Big Lottery A4A	-	10,000	(3,055)	6,945
CCF COVID-19 Emergency Fund	-	18,245	(13,385)	4,860
Edward Gostling	-	2,000	(2,000)	-
CCF North Cumbria NHS	-	5,043	(5,043)	-
Kickstart	-	14,514	-	14,514
North and South	-	(557)	(14,197)	(14,754)
Total	24,419	260,875	(192,051)	93,243

Other restricted funds to 31 March 2020:

	Balance at 1 April 2019 £	Income £	Expenditure £	Balance at 31 March 2020 £
Sir John Fisher Foundation (CEO role)	1,795	-	(1,795)	-
BBO North	-	-	(3,538)	(3,538)
Walney Wind Farm	248	2,725	(2,973)	-
#IWillFund	1,264	-	(1,264)	-
Sellafield	4,133	-	(4,133)	-
Cope smoking (Cumbria County Council)	278	-	(278)	-
Heritage Lottery	-	9,900	(7,097)	2,803
BNI	-	1,326	(1,326)	-
Dickson Trust	-	13,091	(1,149)	11,942
Francis C Scott Charitable Trust (CEO Role)	4,645	-	(4,645)	-
Cumbria County Council - Copeland local committee	5,036	-	(5,036)	-
Cumbria Police and Crime Commissioner	-	6,967	(1,959)	5,008
BBC Children in Need	-	9,855	(1,651)	8,204
Other	-	1,980	(1,980)	-
Total	17,399	45,844	(38,824)	24,419

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

15. Summary of funds

Summary of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2021 £
Designated funds	**82**	**25,000**	**(8,713)**	**(3,101)**	**-**	**13,268**
General funds	**198,683**	**37,176**	**(107,747)**	**107,848**	**(75,000)**	**160,960**
Restricted funds	**34,308**	**500,483**	**(256,524)**	**(104,747)**	**-**	**173,520**
	233,073	**562,659**	**(372,984)**	**-**	**(75,000)**	**347,748**

Summary of funds - prior year

	Balance at 1 April 2019 £	*Income £*	*Expenditure £*	*Balance at 31 March 2020 £*
Designated funds	-	*25,000*	*(24,918)*	*82*
General funds	*213,519*	*22,828*	*(37,664)*	*198,683*
Restricted funds	*89,034*	*335,181*	*(389,907)*	*34,308*
	302,553	*383,009*	*(452,489)*	*233,073*

16. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	29,891	-	**29,891**
Current assets	182,113	173,520	**355,633**
Creditors due within one year	(37,776)	-	**(37,776)**
Total	174,228	173,520	**347,748**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

16. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	Restated Unrestricted funds 2020 £	*Restated Restricted funds 2020* £	*Total funds 2020* £
Tangible fixed assets	102,592	-	*102,592*
Current assets	110,095	60,210	*170,305*
Creditors due within one year	(13,922)	(25,902)	*(39,824)*
Total	198,765	34,308	*233,073*

17. Pension commitments

The charitable company contributes towards the employees' personal pension schemes. Total contributions payable by the company amounted to £12,992 (2020 - £16,276), Contributions outstanding at the year end totalled £1,730 (2020 - £1,779).

18. Operating lease commitments

At 31 March 2021 the company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2021 £	*2020* £
Not later than 1 year	**1,446**	*2,891*
Later than 1 year and not later than 5 years	**-**	*1,446*
	1,446	*4,337*

19. Related party transactions

During the year no Trustees were reimbursed for travel related expenses (2020 - same).