

# Via Community Ltd

England & Wales · Charity number 1031602

## Details

|                |                                                                                                                      |
|----------------|----------------------------------------------------------------------------------------------------------------------|
| Other names    | WANDSWORTH DRUG PROJECT WALTHAM FOREST DRUG PROJECT, WDP, WESTMINSTER DRUG PROJECT, WESTMINSTER DRUG PROJECT LIMITED |
| Status         | Registered                                                                                                           |
| Legal form     | Charitable company                                                                                                   |
| Company number | <a href="#">02807934</a>                                                                                             |
| Registered     | 1994-01-17                                                                                                           |
| Register       | <a href="#">View on the Charity Commission register</a>                                                              |

## Contact

|         |                                                                |
|---------|----------------------------------------------------------------|
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| Website | <a href="http://www.viaorg.uk">www.viaorg.uk</a>               |

## Activities

**Objects:** THE ADVANCEMENT OF HEALTH AND THE RELIEF OF SUFFERING OF PERSONS AFFECTED BY SUBSTANCE MISUSE AND OTHER ADDICTIVE DISORDERS, PARTICULARLY BUT NOT EXCLUSIVELY BY THE PROVISION OF EDUCATION, ADVICE, COUNSELLING, TREATMENT AND REHABILITATION SERVICES TO SUCH PERSONS, THEIR FAMILIES AND CARERS.

**Activities:** The provision of advice , information , treatment and support services to people with issues around substance misuse.

## Classification

- **How:** Provides Services
- **What:** Other Charitable Purposes
- **Who:** Other Defined Groups

## Geography

- Throughout England

## Finances

| Period end | Income      | Expenditure | Assets     | Employees |
|------------|-------------|-------------|------------|-----------|
| 2025-03-31 | £36,706,649 | £36,609,808 | £8,750,373 | 564       |
| 2024-03-31 | £25,891,624 | £26,765,863 | £8,333,896 | 432       |
| 2023-03-31 | £25,625,062 | £25,956,179 | £9,208,135 | 412       |
| 2022-03-31 | £22,622,507 | £21,439,733 | £9,605,323 | 370       |
| 2021-03-31 | £23,316,239 | £23,384,378 | £8,422,549 | 400       |

## Trustees

| Name                    | Role  | Appointed  |
|-------------------------|-------|------------|
| <b>Charles Waddicor</b> | Chair | 2025-07-24 |
| Claire Denton           |       | 2026-03-19 |
| Don MacIntyre           |       | 2025-07-18 |
| Heather Cook            |       | 2026-03-19 |
| James Copeland          |       | 2025-07-18 |
| Jamie Giles             |       | 2025-07-18 |
| Jennifer Aikman         |       | 2026-03-19 |
| Lloyd Humphreys         |       | 2025-07-24 |
| Magda Howlett           |       | 2025-07-29 |
| Michael Jeffery Walsh   |       | 2019-12-19 |
| Pedro Dalton            |       | 2025-07-30 |
| RICHARD PAUL            |       | 2012-01-30 |

**Via Community Ltd**

England & Wales - Charity number 1031602

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# Accounts

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**Company Limited by Guarantee Number: 02807934**  
**Registered Charity Number: 1031602**

**Via Community Ltd**  
**Annual Report & Financial Statements**  
**For The Year Ended 31 March 2025**

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Via Community Ltd  
A Company Limited by Guarantee

|                                 |                          |                     |
|---------------------------------|--------------------------|---------------------|
| <b>Trustees &amp; Directors</b> | Charles Waddicor – Chair | (Appt 24/07/25)     |
|                                 | Richard Paul             |                     |
|                                 | Mike Walsh               |                     |
|                                 | James Copeland           | (Appt 18/07/25)     |
|                                 | James Giles              | (Appt 18/07/25)     |
|                                 | Don MacIntyre            | (Appt 18/07/25)     |
|                                 | Lloyd Humphries          | (Appt 24/07/25)     |
|                                 | Magda Howlett            | (Appt 29/07/25)     |
|                                 | Pedro Dalton             | (Appt 30/07/25)     |
|                                 | Mark Eaton               | (Resigned 14/07/25) |
|                                 | Yasmin Batliwala         | (Resigned 30/06/25) |
|                                 | Leckraz Boyjoonauth      | (Resigned 27/02/25) |
|                                 | Gillian Benning          | (Resigned 05/02/25) |
|                                 | James Saunders           | (Resigned 01/09/24) |

**Charity Registration Number** 1031602      **Company Registration Number** 02807934

**Chief Executive** Anna Whitton

**Company Secretary** Brian McGinn

**Country of Incorporation** United Kingdom

**Principal Address** Passmores House

Third Avenue

Harlow, CM18 6YL

**Auditors** Crowe UK LLP

Statutory Auditors

55 Ludgate Hill

London, EC40 7JW

**Bankers** Barclays Bank

1 Churchill Place

London, E14 5HP

## **Structure, Governance and Management**

### **Strategic Report**

#### **Our Objectives including Public Benefit**

Our Charity's purposes as set out in the objects contained in the Company's memorandum of association are to:

- benefit the public by providing care, support, education, and training to those in need as a result of multiple and/or particular social and/or personal issues and problems and their affected families, carers and communities, and
- undertake research into such problems and issues, making the beneficial results publicly available, in particular, to substance misuse related problems and health problems arising from disadvantaged and/or deprived circumstances.

The Trustees have referred to the Charity Commission guidance on public benefit when reviewing our aims and objectives and planning our future activities. Trustees consider how planned activities contribute to our aims and objectives. We have developed the following services which align effectively with our aims and objectives:

- Drug and Alcohol
- Young People
- Mental Health
- Sexual Health
- Outreach Support
- Employability
- Smoking Cessation

As a charity, we are mostly funded by local authorities who commission us to deliver high-quality services across local communities. We also receive donations, grant funding and corporate support.

We also advocate for effective policy and funding for health and social care services through parliamentary groups, government consultations and via our membership of Collective Voice. As with our services, our responses are developed with individuals, communities, and partner organisations.

Our overarching aim, to reduce drug and alcohol dependency and promote holistic health in the communities we serve, is fully in line with the Charity's founding objectives.

#### **Our Activities and Impact**

Our services succeed because of the care, effort and compassion of our staff and volunteers, and this is the thread that runs through every aspect of our work and throughout the organisation. We offer a safe, supportive, and non-judgemental environment and we strive to ensure that every person who gets in contact or that we find ways of reaching out to, feels welcome, respected and heard.



**- Care in practice**

This year we have continued to strengthen and evolve our core model, ensuring it remains responsive to the changing needs of the people we support and the sector as a whole. Building on the foundations we established last year, we have focused on making our model more inclusive and accessible, embedding diversity, equity and inclusion. This has included adapting our approach to meet the needs of service users such as chemsex support and responding to shifts in drug trends, including the rise in ketamine use.

We have introduced new evidence-based pathways, including a dedicated family and friends offer, and started work to ensure that all developments are trauma-informed. Alongside this, we have begun mapping community assets to better connect people with local resources and are planning for future digital enhancements to improve accessibility and engagement.

Our work in criminal justice continues to evolve, with a particular focus on women's services and closer integration between community and custody provision. We have also developed and rolled out the core model across more services, showcasing impact and using learning to inform future development. To support implementation, we are creating a comprehensive training programme, so staff are equipped to deliver the model effectively. Furthermore, we have partnered with research organisations to evaluate key elements of the model, ensuring our approach remains evidence-led.

Looking ahead, we are developing a new five-year strategy to secure sustainability and continue improving outcomes. This year we have continued to build on our young people's core model offer, and advanced the development of our residential core model.

Feedback from our recent survey has been overwhelmingly positive, confirming that the approach is making a real difference across the organisation. We remain committed to refining and strengthening the model so that everyone who uses our services feels cared for, listened to, and supported in a way that meets their individual needs.

**- Growing and reaching more people**

This year has been a year with substantial growth in services. Turnover has increased 44% as we have introduced vital services in Gloucestershire and extended services in Hillingdon, Surrey and Kingston. We continue to strengthen and develop our delivery across our existing contracts, alongside contributing to the evidence-base through research (e.g. Long Acting Injectable Buprenorphine) and building effective partnerships. During the year we also completed the physical refurbishment of our extended rehab and detox site at Passmores, known as Kings Acre. This will come into use in 25/26 and will allow us to increase our inpatient delivery to 29 beds and expect new and increased clients to enter from mid-year.

**- Collaboration**

We know that we are stronger and more effective when we collaborate with the people who use our services, our staff, and other organisations. We know that one of our strengths is recognising that we can't be the experts in everything and finding the right organisations to work with makes us able to help more people.



Collaboration can take many forms and we continue to develop our collaborations, for example with the Nelson Trust, Young Gloucestershire, P3 and Intuitive Thinking in Gloucestershire as key delivery partners. Within our 'capital card' provision we surpassed 7,500 clients and developed new partnerships with Chelsea FC, Charlton FC, Westminster Abbey, Greggs, Go Ape, Better Leisure and Buckingham Palace Tours amongst others.

Our volunteers and peer mentors are vital to Via and we are increasing investment in volunteering to drive and enhance our collaborations, for example with the Shannon Trust in delivering literacy and numeracy support.

We continue to value our partnerships with CNWL, Bob and with our commissioners with whom we plan services and work in true partnership to improve the quality of services and to increase our reach, recognising the importance of bespoke local solutions. We have continued to plan for our Women's Only detox centre, as a national resource, and have been working to get this established, including approval of planning permission. We are extremely thankful for the significant amount of pro-bono work that has been given to us, enabling us to navigate a number of important challenges and developments.

Our people are the heart of Via and the work that we do here. We are proud to have a diverse and multi skilled team who work hard every day to make sure that we can keep offering the best care and support to the people who need it most. We continually support our staff and volunteers to be the best that they can be. We are proud that we achieved Investors in People Gold in October 2024 and were shortlisted for Employer of the Year and Third Sector Employer of the Year in the Investors in People Awards 2024.

We undertook many avenues of programs and work to support diversity, equity and inclusion, benefits and reward, celebrating each other and achievements both organisationally and individually, valuing volunteers and volunteer leave for staff and investing in learning and development.

Having reviewed and updated the values of Via, we have ensured the 3 values Care; Be Human; Do the Right Thing run through all that we do as an organisation and as individuals.

#### **- Evolving, Adapting, Innovating**

We know that to maintain our standards as well as continuously improve, we need to make sure that we never settle for doing things the way we always have. As an organisation we recognise the importance of innovating to create new ways to solve problems and meet needs. We are comfortable adapting and refining current ways of working to make sure that we keep our focus where it should be; offering high quality support and treatment. And we look for large scale, organisational wide ways to improve as well as at a local level.

#### **- Sharing Expertise**

We are grateful to have a senior team who have decades of experience as well as a clinical team who are experts in what they do, but we also know that we learn the most by listening to the people that use our services as well as our staff. As the world around us changes, the way that we need to work and support people also changes. New areas of focus are always



arising and we have been able to see that when we share what we know with passion and a willingness to keep learning, we can get incredible results.

Our overall staff team also continues to grow and will give opportunities for all staff to contribute to the success of the services we provide.

### **Governing Document and Constitution**

Via Community Ltd (Via) is a registered Charity (no. 1031602) and was incorporated on 2 April 1993 as a Company Limited by guarantee.

The Company was constituted under a Memorandum of Association that established the objects and powers of the charitable Company and is governed by its Articles of Association. These were adopted on incorporation and updated by special resolutions on 11 October 1993, 18 March 2008, 28 July 2010, 10 January 2011 and 12 September 2011. Under the Articles the Company is managed by its Board of Directors. In the event of the Company being wound up members are required to contribute an amount not exceeding £1.

The Board of Directors is charged with the responsibility of strategy and performance monitoring of the Company.

### **Recruitment and Appointment of Management Committee**

The Directors are the Trustees of the Charity for the purposes of charity law and are also the members of the Management Committee. The Trustees are recruited to ensure a diverse and broad range of relevant experience, knowledge, and business skills. The Chair regularly reviews the membership of the Board to ensure it remains appropriately equipped to meet the strategic needs of the organisation. Should it be identified that additional expertise is needed, the Chair will seek to recruit new or additional Trustees utilising recruitment specialists and media as required to attract suitably qualified applicants with a focus on maintaining a diverse and effective Board. The Board believes good governance is fundamental to the Charity's success and have agreed to abide by the Charity Governance Code, with effective governance and the right leadership structures. Good governance enables and supports a charity's compliance with relevant legislation and regulation whilst promoting attitudes and a culture where everything works towards fulfilling the Charity's vision. Trustees consider it important to renew and refresh trusteeship, aligning skills, expertise and behaviours to the changing needs and challenges of the organisation. All Trustees, undergo annual review and appraisal, as do all staff and volunteers and the tenure of Trustees' is now based on 3-year appointments to a maximum of 3 terms. Many our Trustees had been appointed for terms in excess of 9 years and a renewal program agreed in prior years has come to fruition in 24/25. The Trustees had agreed to end their tenure on staggered dates in 24/25 and 25/26, allowing for the smooth transfer and introduction of new Trustees before resignations would take place. From the seven Trustees in position at the start of 24/25, five Trustees have resigned after completing their tenure as agreed, and seven new and replacement Trustee positions, including the Chair, having been identified through a skills audit, have been appointed.



## **Trustee Induction, Training and Review**

An induction plan is in place for all new Trustees who join the Board to ensure they are aware of the constitution, their role and responsibilities, organisational activities, strategic plan and financial and governance arrangements. Training needs are reviewed regularly, and appropriate training arranged as required.

## **Organisational Structure**

The Charity's Board meets a minimum of four times a year for board meetings, as well as scheduling regular strategy specific meetings. Board and strategy meetings also involve the attendance of the Chief Executive and members of the Executive Management Team.

In addition, the Trustees participate in working parties and sub committees appointed by the Board when necessary to progress specific issues, during 2024/25 sub committees were formalised for Finance & Resources, Business Development and Service Delivery & Governance. The Board delegates day-to-day operations and service delivery to the Chief Executive, who is supported by the Executive Management Team. The Executive Management during the year was as follows:

- |                                                       |                   |
|-------------------------------------------------------|-------------------|
| • Chief Executive Officer (CEO)                       | Anna Whitton      |
| • Chief Operating Officer (COO)                       | Brian McGinn      |
| • Executive Medical Director                          | Arun Dhandayudham |
| • Executive Medical Director                          | Yasir Abbasi      |
| • Executive Director of Quality, Impact & Performance | Abi Cooper        |
| • Executive Director of Services                      | Thomas Sackville  |
| • Executive Director of Services                      | Craig Middleton   |
| • Executive Director of Development                   | Graham Howard     |

A performance management framework is in place throughout the organisation involving annual appraisals and regular staff supervision in which performance and development needs are responded to. Remuneration is reviewed by management and Trustees on an annual basis, with staff proposals managed through the Payroll Panel. We focus on continuous improvement to remain an employer of choice. A broad range of key performance indicators are monitored in line with a comprehensive business plan against which progress is tracked and reported to the Board at regular intervals. This includes the monitoring and reporting of service user and commissioner feedback, operational KPIs, business risk and financial performance.

## **Volunteering**

In addition to our Board of Trustees (all of whom are volunteers), Via has benefited from over 100 volunteers throughout the year, across the organisation, who support a varied range of activities, including:

- Co-facilitation of group programmes.
- Counselling.
- Creative group programmes such as photography
- Communications planning support – enabling more effective planning for the year ahead.
- Support to run our capital card pop up shops and as capital card ambassadors.



- Joining the judging panel for our annual People Awards

We recognise the invaluable work that our volunteers do and so as we do every year, we joined in with national Volunteers Week celebrations in June to show our gratitude to their amazing work. Our Volunteer Services team organised picnics, wellbeing sessions, a cinema trip and opportunities to come together over coffee and cake. We know that we couldn't do what we do without our volunteers, and we hope to bring many more onboard in the coming years. We also understand that volunteers enrich our organisation often bringing language skills, cultural understanding and other specialist skills that augment our teams.

This year we have decided to invest further in our volunteers with a new management structure to be put in place during 2025-26 that will benefit both volunteers and the organisation itself. As part of our commitment to volunteering, we also offer all members of staff two days of paid volunteering leave each year to give their time back to a cause that is important to them.

## **Staffing**

Via is an organisation that wants to be the employer of choice for staff. We wish all staff to see future opportunities with us and we have an objective to provide sector leading terms and conditions and create the conditions for learning and development for all. Via has procedures both formal and informal for consulting staff and keeping them as informed as circumstances permit in all matters that may be of concern to them. Staff are kept informed about the organisation's strategy and objectives, as well as day-to-day news and events. Regular information is available through meetings, briefings, weekly newsletter and our intranet. All staff are encouraged to make suggestions and express views on performance and are involved in the development of strategy and objectives appropriate to their area of work. Staff have played a vital role in the rebrand of the organisation to Via and its continued marketing to clients, commissioners and public alike.

We recruit and promote on the basis of aptitude and ability without discrimination. It is our policy to give full consideration to suitable applicants for employment and career progression irrespective of disability, race, religion or gender.

Via is committed to learning and development for all staff. Career development within Via is assessed through annual appraisal and regular supervision. A full and intensive induction is given to all staff on joining to allow them the best possible opportunity to excel at their job and continued training if offered, both mandatory and elective during their career with us. This will also allow staff to develop for their current and future roles, enabling a quality service for all service users.

There are no private benefits to any individuals concerned with Via other than the payment of salaries to staff, which is a necessary requirement, in order to provide services and therefore incidental to the carrying out of the purposes.

## **Results**

Via measures its success against internal and external metrics to review if we are achieving our objectives, with 13,660 service users in treatment and 312 in residential care during the year.



For internal metrics, we measure success for the following measures as performance within agreed target ranges. The percentage of contracts that have achieved those acceptable target ranges is as follows:

|                                                  |     |
|--------------------------------------------------|-----|
| Training compliance                              | 86% |
| Successful completions – Alcohol                 | 73% |
| Successful completions – Alcohol & non-opiates   | 90% |
| Successful completions – Non-opiates             | 90% |
| Successful completions – Opiates                 | 89% |
| Number of service users contacted within 28 days | 95% |
| Care plan compliance                             | 80% |
| Risk assessment compliance                       | 85% |
| Medical review compliance (within 6 months)      | 92% |

Our external metrics show:

- all contracts and services have achieved a CQC (Care Quality Commission) rating of good or above.
- we have attained 'Gold' accreditation with Investors in People (IiP).
- Against the national average of successfully completed treatments (source: NDTMS)

|                                          | National<br>Average | Via   |
|------------------------------------------|---------------------|-------|
| <u>Successfully completed treatments</u> |                     |       |
| All client cohorts                       | 21.3%               | 25.0% |
| Opiate clients                           | 5.7%                | 6.8%  |
| Non- opiate clients                      | 31.2%               | 34.3% |
| Alcohol clients                          | 35.3%               | 38.4% |
| Alcohol & non-opiate clients             | 28.4%               | 29.2% |

## **Risk Management**

The Trustees review the major risks to which the charitable company is exposed and the systems which have been established to mitigate those risks by the review of Via's organisational Risk Register at Board meetings throughout the year. Mitigating actions are identified and implemented and the current position on these is recorded.

We have 3 main strategic objects: - grow & reach more people, influence, and strive for improvements in care, directly address the ongoing risks to Via's long-term prospects. Growth will increase revenue and provide greater central contributions and development funds; influencing will position Via as a thought leader and naturally drive our ability to shape further commissioning intentions. The continued development of our Innovation and Research Unit (IRU) is supporting our development of an evidence base package of care which further sets Via apart from many of our competitors. Recent feedback from commissioning panels has highlighted the added value they see from initiatives such as the Capital Card and our links with academic institutions via the IRU. Our staff are a vital asset of our organisation and during the year we have continued to develop our 'pay and reward' policy to provide a market leading offer. All salaries will be benchmarked on, at least, a three yearly basis for all staff with the objective of paying in the upper quartile for all posts. A new strategic plan will be developed and agreed with Trustees during 24/25 for implementation in 25/26.

A major risk to the organisation continues to be a loss of confidence of service users and commissioners if Via is to experience a negative Care Quality Commission (CQC) inspection. This has been mitigated by the implementation of quality assurance procedures and processes that audit against national quality standards. These include those of the CQC for the relevant services; an internal audit process that measures all Via services against CQC standards and the UK Guidelines on Clinical Management (NICE); the Investors in People standards and ISO 9001 accreditation of central support services.

Increasing demands regarding information security, governance, and adherence to General Data Protection Regulation (GDPR) presents an ongoing risk. Via continues to review its internal systems and processes and following the migration of our IT infrastructure to Microsoft Sharepoint platforms during 24/25 we have attained cyber essentials accreditation and now strive for cyber essential plus. We have also reaccredited for ISO9001 Quality Management and ISO45001 Health and Safety Management during the year.

As the majority of the Charity's income is funded from government local authority contracts the current income streams are relatively secure however, we are aware that these may come under pressure, and we will continue to monitor the situation. During 2024/25 we have seen risks arise in the form of the economic and political conditions, the cost of living and inflation and potential changes in VAT legislation. Via, similar to other organisations, is not immune to general economic conditions and government policies, and the effects on salaries, utility costs and all other goods and services. We continue to monitor this very closely and work with our staff, suppliers, commissioners, partners and service users to ensure we achieve value for money in all that we do through efficient and effective use of our resources. We have been prudent in our budgets and forecasts for the year 25/26, including how VAT changes may affect costs in the future. We have established a management team to look at these issues and also the effects of changes in DARTIG would have on the organisation.

#### **Related parties: Via Residential Ltd & Via Care Ltd**

Via controls two 100% owned subsidiary companies, namely Via Residential Ltd and Via Care Ltd.

Via Residential Ltd, a long-established charitable company (company number 3197716 and charity number 1055486) which offers inpatient residential detoxification and rehabilitation services. Operated as part of Via, Via Residential Ltd delivers all its work at Passmores House in Harlow, Essex. Via Residential Ltd results are consolidated into the Via group results presented in this report.

Via has the financial capacity and the intention to continue supporting Via Residential to the extent it will remain a going concern for the foreseeable future. Via Residential was projected to break-even in 24/25 however this has not occurred despite improved and promising financial performance for the first nine months of the year. Unfortunately during the last quarter of the year referrals and so occupancy decreased to below 60% materially affecting income and financial sustainability. We have needed to review these matters and the potential financial consequences of these losses. We have now reported consistent losses since Covid-19 as occupancy did not increase in quarter one of 25/26 we have undertaken a full review of services and structure, aided by the introduction of new Trustees. Via Residential has now completed the refurbishment and development of Kings Acre, a site adjacent to Passmores House that will now allow plans to expand operations so that additional service users can be supported as part of an expanded Passmores facility. The site, already purchased in 2019,



has been converted to six rehab rooms during 24/25 and will be available for use in quarter two in 25/26. Passmores will now have a total of 29 rooms, allowing 16 detox rooms and 13 rehab rooms to be utilised. Management resources have again been enhanced with increases in the clinical and medical team and we believe the additional flexibility and additional income will allow Passmores to plan for break-even and future surplus from 26/27. During 25/26 management will concentrate on marketing to continued and new sources of referral along with ensuring quality remains a constant at the highest levels and therefore secure the future in the medium to long term. Via views that supporting Via Residential supports a vital service that is required for the benefit of clients and community and can also play an important role as an investment in an exciting future for Via and that a market leading, innovative and fully utilised facility can be developed.

Via Care Ltd, is a private company limited by share capital (registration number 12362901). Via Care enters into contracts for services in line with Via objectives and sub-contracts the delivery of those services to the parent company, Via Community Ltd, under an inter-company agreement.

## **Financial Review**

### **Financial Performance**

A majority of Via's funding comes from publicly tendered health and social care contracts. These are usually local authority based partnerships that commission drug and alcohol services, utilising funding streams from the Home Office and Local Authorities.

In the year to 31 March 2025 our total group income increased by 44% to £36.71m (2024: £25.47m), growth was created through increasing service provision to new areas such as Gloucestershire and consolidating growth increasing current service delivery. Expenditure for the year was £36.61m (2024: £26.77m), including £136k expended through designated funds on development projects and losses incurred by Via Residential £200k (2024: £335k) a surplus of £97k was reported. After accounting realised gains on property of £110k through the sale of the headquarter building at Dartmouth Street, London, gain of the revaluation of invest properties £225k, realised gains on investments of £68k and unrealised losses of £84k, the net movement on funds was an increase of £416k (2024: decrease of £874k). Via Community, the parent Charity reported a surplus of £497k before investment gains and losses. Total funds increased to £8.75m (2024: £8.33m).

Via supports its subsidiary, Via Residential Ltd, which provides residential and day care programmes for detoxification and rehabilitation, complementing the services of Via. As noted above, for the year ended 31 March 2025, Via Residential Ltd recorded an overall deficit of £200k (2024: £336k). Turnover for Via Residential increased as we strive to reduce losses and move towards financial stability. Income increased 9% to £1.86m (2024: £1.7m) with expenditure constant £2.06m (2024: £2.03m). It is important to note that we have invested in highly trained staff within Via Residential and these staff are available irrespective of occupancy levels, the losses encountered in recent years show our commitment to the service and quality patient care however periods of low occupancy and necessary agency costs have a significant detrimental effect. The management team has been improved year on year the Charity continues to develop business plans for expansion of our residential service, with refurbishment and development completed in 24/25 that will see capacity increase to 16 detox rooms and 13 rehab rooms. Investment in our Women's Only Detox Centre at the Elms,



Tewksbury has also continued during the year with work by the appointed management team with vital support from pro-bono services. After attaining planning permission for the site we expect further development in 25/26 combined with a fundraising drive to raise funds for this vital work.

Via Care Ltd, had turnover £18.1m (2024: £9.9m) with operating charges of £17.6m (2024: £9.6m) leaving operating profit of £540k (2024: £295k) which was gifted in full to Via Community Ltd.

The Charity had no fundraising activities requiring disclosure under S162A of the Charities Act 2011.

### **Investment Policy**

The principal funding sources for the Charity are derived from fixed term contracts and future income dependent on retaining contracts and winning further service contracts. Diversification of income is an important matter for the Charity and an investment policy for reserves has been developed and put in practice.

### **Reserves Policy**

The Trustees regularly review the level of reserves and the extent to which they meet the day-to-day operational requirements of the organisation. The Board's policy is to retain unrestricted funds in order to meet Via's working capital commitments and to provide for continuity of service in the event of late fund allocation or other such situations requiring contingency funding. The policy sets the level of the free reserves (unrestricted reserves excluding designated funds, tangible and intangible assets and investment property) to be between one and three months unrestricted running costs, the minimum currently considered to be £2.35m - £7.04m.

### **Reserves**

At 31 March 2025, the Group accumulated fund balance of free reserves (as defined above), was £2.28m (2024: £1.29m), equating to 1 month unrestricted running costs, which is acceptable within the targets set by the Trustees. We anticipate that this will continue to improve in the coming financial years.

Total funds which the group holds as at the year-end are £8.75m (2024: £8.33m). Of this total fund balance, £1.9m is restricted funds (2024: £2.24m), restricted funds being those funds held for the purposes as prescribed by the funder and include both capital and revenue grants.

Total funds also include a balance of £4.1m (2024: £5.68m) which is related to intangible and tangible fixed assets and investment properties. These funds could only be released by disposing of these assets.

The Trustees also manage the liquidity and working capital of the Charity and believe the ratio of current assets to current liabilities shows our ability to meet short term liquidity requirements and in order for us to be in a strong position, we target a ratio of 1.2-2.0. The current ratio is 1.62 which meets these requirements.

Designated funds at the year-end amounted to £455k (2024: £106k). These funds are held for necessary improvements on properties and development funds for projects offering strategic



improvements in the same time frame and funds for the development of the Women's Only Detox. The Trustees believe that development of the Charity requires investment and in order to do so, up to 0.5% of unrestricted turnover is transferred to development funds each year to fund such investment.

### **Going concern**

The Trustees are content that future budgets and cash flow projections for the Charity mean that there are no material uncertainties regarding the Charity's ability to continue as a going concern. We have prepared forecasts which consider our cash position, sources of income and planned expenditure for the financial year ahead. These forecasts incorporate key challenges including the cost-of-living crisis, changes to employers national insurance costs, risk to contracts and growth activities including the change to hybrid working and our ability to re-invest funds from property sales in services and working capital. The forecasts include additional costs and savings arising from our response and have considered sensitivities surrounding our future income. The Trustees have considered this and, of special note, the effect on salary costs and negotiations that may need to take place with commissioners. We are also aware of the effects of potential changes to VAT legislation and the importance of DATRIG funding, not only to Via but to the sector as a whole. We continue to monitor this very closely and with our service managers and budget holders, work with our staff, suppliers, commissioners, partners, and service users to ensure we achieve value for money in all that we do through efficient and effective use of our resources. During 24/25 we have successfully expanded services in Gloucestershire, Surrey, Kingston and Hillingdon and we will continue to work in partnership with these and all of our commissioners. The Trustees have continued to support losses in Via Residential, whilst the Trustees believe in the importance of the provision of inpatient services the operation must be financially sustainable and recent management work across all aspects of this service has provided confidence that we can soon operate on this basis. The Trustees have scrutinised the key assumptions within forecasts and are satisfied that the current level of free reserves and cash balances are adequate to meet the group's obligations as they fall due. Having regard to the above, the Trustees are satisfied that there are no material uncertainties around the decision to adopt the going concern basis of accounting in preparing these financial statements.

### **Post Balance Sheet Events**

The Charity has continued its growth objective, Via Residential (Passmores House) has now extended to 29 rooms and new clients are expected following CQC accreditation in quarter two 25/26, planning permission has now been approved for our Women's Only Detox facility, and we now move to the fundraising stage for this. The Trustees, having previously reassessed our property needs and with the move to hybrid working, made the decision that funds invested in our headquarters premises and investment properties would be better used to improve our services and further our charitable objectives, the Trustees (having sold our headquarters in February 2025) sold the investment property at Harrow Road, in September 2025.

## **Auditors**

Crowe U.K. LLP were appointed as the charitable Company's Auditors and have expressed their willingness to continue in that capacity.

## **Directors' Responsibilities Statement**

The Trustees (who are also Directors 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 Directors to prepare financial statements for each financial year. Under that law the Directors have elected to prepare the financial statements with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under Company law the Directors 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 group and of the surplus or deficit of the group for that period. In preparing these financial statements, the Directors are required to:

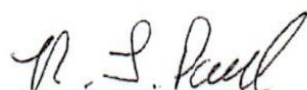
- select suitable accounting policies and then apply them consistently.
- observe the methods and principles in the Charities SORP.
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare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

The Directors 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 charitable group 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 the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## **Disclosure to Auditors**

Insofar as each of the Directors of the charity at the date of approval of this report is aware there is no relevant audit information (information needed by the charity's auditor in connection with preparing the audit report) of which the charity's auditor is unaware. Each Director has taken all the steps that they should have taken as a director in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The Trustees' annual report, including the strategic and impact report, was approved by the Board of Directors on 8<sup>th</sup> December 2025 and signed on their behalf by



.....  
Richard Paul - Director

## **Independent Auditor's Report to the Members and the Trustees of Via Community Ltd**

### **Opinion**

We have audited the financial statements of Via Community Ltd ('the charitable company') and its subsidiary ('the group') for the year ended 31 March 2025 which comprise The Consolidated Statement of Financial Activities, Group and Charity Balance Sheets, Consolidated statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and the charitable company's affairs as at 31 March 2025 and of the group's income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's or the group's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

### **Other information**

The trustees are responsible for the other information contained within the annual report. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the

other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion based on the work undertaken in the course of our audit

- the information given in the trustees' report, which includes the directors' report and the strategic report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

### **Matters on which we are required to report by exception**

In light of the knowledge and understanding of the group and charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit

### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**Auditor's responsibilities for the audit of the financial statements**

We have been appointed under the Companies Act 2006 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

**Extent to which the audit was considered capable of detecting irregularities, including fraud**

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charitable company and group operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006, the Charities Act 2011, together with the Charities SORP (FRS 102). We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's and the group's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company and the group for fraud. The laws and regulations we considered in this context for the UK operations were, CQC Regulations for service providers and managers, taxation legislation, health and safety legislation, employment legislation and General Data Protection Regulation (GDPR).

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

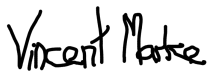
We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing and recognition of contract income, recording the impact of CQC regulatory reviews and the override of controls by management.

Our audit procedures to respond to these risks included enquiries of management and the Finance Committee about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing accounting estimates for biases, reviewing regulatory correspondence with the Charity Commission, and reading regulatory reports and minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

#### **Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Vincent Marke  
Senior Statutory Auditor  
For and on behalf of  
Crowe U.K. LLP  
Statutory Auditor  
London

23.12.2025

VIA COMMUNITY LTD

**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (including Income & Expenditure Account)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

|                                                  | Notes | Unrestricted<br>General<br>£ | Designated<br>£ | Restricted &<br>Endowment<br>£ | Total<br>2025<br>£ | Total<br>2024<br>£ |
|--------------------------------------------------|-------|------------------------------|-----------------|--------------------------------|--------------------|--------------------|
| <b>Income</b>                                    |       |                              |                 |                                |                    |                    |
| Donations                                        | 2     | 335,641                      | -               | 7,967                          | 343,608            | 2,648              |
| Charitable Activities                            | 2     | 27,728,456                   | -               | 8,551,461                      | 36,279,917         | 25,352,979         |
| Other Income                                     | 2     | 83,124                       | -               | -                              | 83,124             | 114,360            |
| <b>Total Income</b>                              |       | 28,147,221                   | -               | 8,559,428                      | 36,706,649         | 25,469,987         |
| <b>Expenditure</b>                               |       |                              |                 |                                |                    |                    |
| Charitable Activities                            | 3     | 27,579,975                   | 135,987         | 8,893,846                      | 36,609,808         | 26,765,863         |
| <b>Total Expenditure</b>                         |       | 27,579,975                   | 135,987         | 8,893,846                      | 36,609,808         | 26,765,863         |
| <b>Net Income/(Expenditure) before transfers</b> |       | 567,246 (                    | 135,987) (      | 334,418)                       | 96,841 (           | 1,295,876)         |
| <b>Transfers between Funds</b>                   |       | ( 485,000)                   | 485,000         | -                              | -                  | -                  |
| <b>Net Income/(Expenditure) for the year</b>     |       | 82,246                       | 349,013 (       | 334,418)                       | 96,841 (           | 1,295,876)         |
| <b>Other recognised Gains/(Losses)</b>           |       |                              |                 |                                |                    |                    |
| Realised Gain on sale of property                |       | 110,400                      | -               | -                              | 110,400            | -                  |
| Gain on revaluation of investment property       |       | 225,000                      | -               | -                              | 225,000            | 340,000            |
| Realised Gain/(Loss) on investments              |       | 67,984                       | -               | -                              | 67,984 (           | 52,878)            |
| Unrealised (Loss)/Gain on investments            |       | ( 83,748)                    | -               | - (                            | 83,748)            | 134,515            |
| <b>Net Movement on Funds</b>                     |       | 401,882                      | 349,013 (       | 334,418)                       | 416,477 (          | 874,239)           |
| <b>Funds at 1 April 2024</b>                     |       | 5,989,034                    | 106,104         | 2,238,758                      | 8,333,896          | 9,208,135          |
| <b>Funds at 31 March 2025</b>                    |       | 6,390,916                    | 455,117         | 1,904,340                      | 8,750,373          | 8,333,896          |

The Statement of Financial Activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses was not prepared. All of the above amounts relate to continuing activities.

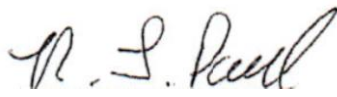
The parent Charity reported total income of £34,792k (2024: £24,067k) and net movement on funds of £616,322 (2024: negative £538,429. The 2024 movement on funds includes £525k net planned expenditure from designated funds (to enable growth and planned improvements in the Charity.)

The notes on pages 21 to 41 form part of these financial statements.

**VIA COMMUNITY LTD**  
**CONSOLIDATED & CHARITY BALANCE SHEETS**  
**AS AT 31 MARCH 2025**

|                                               | Notes | Charity           |                  | Group             |                  |
|-----------------------------------------------|-------|-------------------|------------------|-------------------|------------------|
|                                               |       | 2025<br>£         | 2024<br>£        | 2025<br>£         | 2024<br>£        |
| <b>Fixed Assets</b>                           |       |                   |                  |                   |                  |
| Intangible Fixed Assets                       | 6     | 157,854           | 141,186          | 157,854           | 141,186          |
| Tangible Fixed Assets                         | 6     | 2,290,637         | 4,092,644        | 2,849,257         | 4,662,514        |
| Investments - Property                        | 7     | 1,100,000         | 875,000          | 1,100,000         | 875,000          |
| Investments - Listed                          | 7     | 1,064,254         | 2,147,223        | 1,064,254         | 2,147,223        |
|                                               |       | <u>4,612,745</u>  | <u>7,256,053</u> | <u>5,171,365</u>  | <u>7,825,923</u> |
| <b>Current Assets</b>                         |       |                   |                  |                   |                  |
| Debtors                                       | 9     | 7,131,237         | 4,966,297        | 4,914,752         | 3,603,695        |
| Cash at bank and in hand                      |       | 4,031,741         | 1,106,903        | 5,751,495         | 1,844,388        |
|                                               |       | <u>11,162,978</u> | <u>6,073,200</u> | <u>10,666,247</u> | <u>5,448,083</u> |
| <b>Current Liabilities</b>                    |       |                   |                  |                   |                  |
| Creditors: Amount falling due within one year | 10    | ( 5,553,558)      | ( 3,742,660)     | ( 6,529,989)      | ( 4,402,110)     |
| <b>Net Current Assets</b>                     |       | <u>5,609,420</u>  | <u>2,330,540</u> | <u>4,136,258</u>  | <u>1,045,973</u> |
| <b>Total Assets less Current Liabilities</b>  |       | <u>10,222,165</u> | <u>9,586,593</u> | <u>9,307,623</u>  | <u>8,871,896</u> |
| <b>Provisions for Liabilities</b>             | 12    | ( 557,250)        | ( 538,000)       | ( 557,250)        | ( 538,000)       |
| <b>Total Net Assets</b>                       |       | <u>9,664,915</u>  | <u>9,048,593</u> | <u>8,750,373</u>  | <u>8,333,896</u> |
| <b>Funds</b>                                  |       |                   |                  |                   |                  |
| Unrestricted Funds                            |       |                   |                  |                   |                  |
| General Funds                                 |       | 7,305,458         | 4,916,107        | 6,224,991         | 4,024,385        |
| Revaluation Reserve                           |       | -                 | 1,787,624        | 165,925           | 1,964,649        |
| Designated Funds                              |       | 455,117           | 106,104          | 455,117           | 106,104          |
| Total Unrestricted Funds                      | 14    | <u>7,760,575</u>  | <u>6,809,835</u> | <u>6,846,033</u>  | <u>6,095,138</u> |
| Restricted Funds                              | 15    | <u>1,904,340</u>  | <u>2,238,758</u> | <u>1,904,340</u>  | <u>2,238,758</u> |
| <b>Total Funds</b>                            |       | <u>9,664,915</u>  | <u>9,048,593</u> | <u>8,750,373</u>  | <u>8,333,896</u> |

Approved by the Trustees and authorised for issue on 8th December 2025 and signed on their behalf by:



Richard Paul - Director

Charity Registration Number: 1031602

Company Registration Number: 02807934

The notes on pages 21 to 41 form part of these financial statements.

**VIA COMMUNITY LTD**  
**CONSOLIDATED CASHFLOW STATEMENT**  
**FOR THE YEAR ENDED 31 MARCH 2025**

|                                                              | Notes | 2025<br>£        | 2024<br>£           |
|--------------------------------------------------------------|-------|------------------|---------------------|
| <b>Reconciliation of Cashflows from Operating Activities</b> |       |                  |                     |
| Net Movement in Funds                                        |       | 416,477          | ( 874,239)          |
| Depreciation of tangible & intangible fixed assets           |       | 310,678          | 265,826             |
| Realised (Gain) on sale of property                          | (     | 110,400)         | -                   |
| (Gain) on Revaluation of Investment Properties               | (     | 225,000)         | ( 340,000)          |
| Realised (Gain)/Loss on investments                          | (     | 67,984)          | 52,878              |
| Unrealised Loss/(Gain) on investments                        |       | 83,748           | ( 134,515)          |
| (Increase) in debtors                                        | (     | 1,311,057)       | ( 632,956)          |
| Increase in creditors                                        |       | 2,127,879        | 622,138             |
| Increase in provisions                                       |       | 19,250           | 19,250              |
| Net cash provided by/(used in) operating activities          |       | <u>1,243,591</u> | <u>( 1,021,618)</u> |
| <b>Cashflows from Investing Activities</b>                   |       |                  |                     |
| Purchase of listed investments                               | (     | 425,144)         | ( 1,303,263)        |
| Decrease on cash held on investment                          |       | 557,881          | 315,191             |
| Sale proceeds from listed investments                        |       | 934,576          | 929,730             |
| Sale proceeds from property                                  |       | 2,246,961        | -                   |
| Purchase of tangible & intangible fixed assets               | (     | 650,757)         | ( 988,654)          |
| Net cash provided by/(used in) operating activities          |       | <u>2,663,517</u> | <u>( 1,046,996)</u> |
| <b>Cashflows from Financing Activities</b>                   |       |                  |                     |
| (Decrease) in long term borrowing                            |       | -                | ( 449,500)          |
| Net cash (used in) financing activities                      |       | <u>-</u>         | <u>( 449,500)</u>   |
| <b>Increase/(Decrease) in Cash and Cash Equivalents</b>      |       | 3,907,108        | ( 2,518,114)        |
| <b>Cash and Cash Equivalents at 1 April 24</b>               |       | <u>1,844,387</u> | <u>4,362,501</u>    |
| <b>Cash and Cash Equivalents at 31 March 25</b>              | 19    | 5,751,495        | 1,844,387           |
| <b>Analysis of Cash and Cash Equivalents</b>                 |       |                  |                     |
| Cash at bank and in hand                                     |       | <u>5,751,495</u> | <u>1,844,388</u>    |
|                                                              |       | <u>5,751,495</u> | <u>1,844,388</u>    |

**VIA COMMUNITY LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**1 Accounting policies**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

**a) Basis of preparation**

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, 2nd edition, effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. The Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy. The Charity has chosen to take advantage of the exemptions available under section 408 of Companies Act 2006 and has therefore not presented the Charity individual Statement of Financial Activities and Charity individual Cash Flow statement in these financial statements.

**b) Basis of consolidation**

The financial statements consolidate the accounts of Via Community Ltd and its controlled entities Via Residential Ltd and Via Care Ltd. The results of these controlled entities are consolidated on a line by line basis for the year.

In the prior year, 23/24, Via Community Ltd owned 25% shares of Klearwell Via Amitis Ltd through a joint venture arrangement with Amitis Holdings Ltd. Klearwell Via Amitis Ltd held 100% of the shares of Klearwell Ltd, a treatment centre offering alternative therapy for a range of mental health conditions including drug and alcohol additions.

The arrangement commenced in July 2023. The charity accounted for its 25% interest and its share of surplus/deficit and assets/liabilities, if material, by consolidation into the group financial statements using the equity method.

In the prior year, given the level of activities in the year, and that both Klearwell Via Amitis Ltd and Klearwell Ltd were being liquidated, the consolidated accounts for the prior year were not prepared as the effect on the Statement of Financial Activities and Balance Sheet were immaterial.

**c) Legal status of the Charity**

The Charity, Via Community Ltd, is a company limited by guarantee incorporated in England and Wales. The Charity has no share capital. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity. There are 9 members of the Charity (2024: 7). Company registration 02807934, charitable registration 1031602.

The Charity has two subsidiary companies; Via Residential Ltd - a charitable company limited by guarantee (liability limited to £1 per member), company registration number 03197716, charitable registration number 1055486 and Via Care Ltd - a company limited by share capital, company registration number 12362901.

All three Group companies are incorporated in England and Wales and registered office Passmores House, Third Avenue, Harlow, CM18-6YL

**VIA COMMUNITY LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**d) *Going concern***

Following a review of current performance, budgets, cash flow forecasts, business plans and risks, there are no material uncertainties surrounding the Charity's ability to continue as a going concern. We have continued to closely review and monitor the current economic and political climate and its effects on costs and inflation, particularly salary inflation due to increasing national insurance costs and will continue to budget for these and take appropriate action to manage. The Charity is investing in the future, and during 2024/25 has developed an additional six room extension for rehabilitation and detoxification residential inpatient rooms at Passmores, and continues to develop a Women's Only Detox residential inpatient service in The Elms, Tewkesbury.

Overall, the Trustees are satisfied there are no material uncertainties surrounding the ability of the group to continue as a going concern and the financial statements have been prepared on that basis.

**e) *Income***

Income is credited to the statement of financial activities in the period to which it relates.

Donations and gifts are recognised when the Charity is entitled to the funds, receipt is probable and the amounts can be measured reliably. Gifts are valued by the Trustees on the basis of their worth to the company.

Income from charitable activities comprises contracts for treatment services, advice and information, and outreach work. Income from contracts, advice and outreach work is recognised upon successful provision of the service on a receivables basis and is accrued or deferred where when funds are received in advance or arrears of service provision.

Grant income is recognised when the Charity becomes entitled to the funds. Where there are grant conditions, the income is recognised once those conditions have been fulfilled, otherwise it is deferred.

**f) *Expenditure***

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates. Charitable expenditure comprises services identifiable as wholly or mainly in support of the company's charitable and operational work. These costs are regarded as an integral part of carrying out the direct charitable objectives of the company and include an appropriate proportion of overhead costs. During the year we identified that all such overheads should be apportioned directly to service contracts and subsidiary companies.

Governance costs comprise expenditure incurred for constitutional and statutory requirements.

All resources expended are allocated to the particular activity where the cost relates directly to that activity. Indirect costs and overhead expenses are apportioned by the Trustees on a judgemental basis across all service project cost centres in proportion to the turnover or number of staff directly working in each of the service projects.

**g) *Volunteers***

The value of the services provided by volunteers is not incorporated into these financial statements.

**VIA COMMUNITY LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**h) Fixed assets**

Expenditure on equipment is only capitalised where the cost of individual items exceeds £2,500.

Depreciation is provided at the following annual rates in order to write off the cost of each asset over its expected useful life:

|                                    |                                               |
|------------------------------------|-----------------------------------------------|
| Furniture and Equipment            | 25% straight line                             |
| Fixtures and Fittings              | 20%-33% straight line / Estimated Useful Life |
| Computer Equipment                 | 25% straight line                             |
| Leasehold Improvement              | 20% or term of lease                          |
| Freehold Property (Buildings)      | 2% straight line                              |
| Intangible Fixed Assets - Software | 20% straight line                             |

As is common with many charities, assets are purchased for particular projects from the proceeds of funding specifically given for that purpose. In such circumstances the funds specifically given are treated as income in the year of receipt and the cost of purchase is treated as expenditure in the year of acquisition, which are usually the same financial year. The costs of refurbishment of leasehold premises are matched with any grants recognised as income over the appropriate term of leases.

**i) Revaluation of tangible fixed assets**

The Charity has adopted the revaluation model to revalue items of freehold property 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.

Currently the land and buildings are indiscernible from each other and therefore held and depreciated as one value.

The fair value of land and buildings is usually determined from market-based evidence by appraisal that is normally undertaken by professionally qualified valuers, at next valuation a split of land and buildings will be undertaken.

A full valuation is undertaken every five years.

Revaluation gains and losses are recognised in the Statement of Financial Activities and added to reserves in a separate Revaluation Reserve.

**j) Fixed Asset Investments**

**Investment Properties**

Investment properties are measured at fair value with any change recognised in the Statement of Financial Activities.

The Trustees deem market value to be a fair approximation of fair value for the purpose of obtaining valuations.

An internal valuation using suitably qualified staff is undertaken every year and a full valuation is undertaken every five years.

**Listed Investments**

Listed investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance Sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments in the Consolidated Statement of Financial Activities. Transactions are expensed as incurred.

**VIA COMMUNITY LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**k) Fund accounting**

Unrestricted accumulated funds consist of those funds that the company may use in furtherance of its objectives at the discretion of the Trustees.

Designated funds are those unrestricted funds that have been set aside (designated) for particular use by the Trustees. The restricted funds are monies raised for, and their use restricted to, a specific purpose, or donations subject to donor imposed conditions.

**l) Taxation**

The Charity meets the definition of a charitable company for UK corporation tax purposes.

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.

**m) Pension Costs**

The Charity operates both defined contribution and defined benefit pension schemes for its employees. The assets of both schemes are held separately from those of the charity.

Defined Contribution Schemes:

The pension costs of the schemes represent the contributions payable by the Charity during the year and are charged to the Statement of Financial Activities within staff costs.

Defined Benefit Schemes:

The pension costs of the schemes represent the contributions payable by the Charity during the year together with any provision for Via's liability in relation to the schemes.

Where the Charity participates in a multi-employer defined benefit scheme it is not always possible to identify on a reasonable and consistent basis the Charity's share of the underlying assets and liabilities as the assets are joined for investment purposes and benefits realised from total assets of any scheme. The accounting charge for the period, under FRS 102 represents the employer's contribution payable. The liability to make payments to fund any deficit relating to past service is recognised where the Charity has entered into an agreement to make those payments.

Where notice has been given to exit a scheme then the liability included in the financial statements is the Trustees' best estimate of the liability on withdrawal.

**n) Operating leases**

Rentals applicable to operating leases are charged to the Statement of Financial Activities in the period in which the cost is incurred. Benefits received and receivable as an incentive to sign an operating lease are recognised on a straight line basis over the period of the lease.

**o) Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Accrued income and tax recoverable is included at the best estimate of the amounts receivable at the balance sheet date.

**p) Creditors**

Creditors are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

**VIA COMMUNITY LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**q) Financial Instruments**

Financial assets and liabilities are recognised when the entity becomes a party to the contractual provisions of the instrument. All financial assets and liabilities are initially measured at transaction price (including transaction costs). The Charity 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.

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

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Concessionary inter company loan was originally recognised at transaction price and subsequently at amortised cost.

**r) Country of incorporation and registered office address**

The registered office is situated in England and Wales and its address is Passmores House, Third Avenue, Harlow, CM18 6YL.

**s) 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.

**t) Judgements and key sources of estimation uncertainty**

In the application of the Charity's accounting policies, the Trustees are required to make judgment estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The Trustees have reviewed the current Balance Sheet value of assets and liabilities and in particular property and buildings in the light of the current economic conditions, cost of living and inflationary pressures and believe the values as stated are correct at this time. The estimates and associated assumptions based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the accounting period in which the estimate is reviewed where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods. Areas of key estimate and judgement include the valuation of land and buildings, the valuation of the defined benefit pension scheme liability and provisions for liabilities including dilapidations.

**VIA COMMUNITY LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**2 Income**

|                                                                                 | 2025<br>£         | 2024<br>£         |
|---------------------------------------------------------------------------------|-------------------|-------------------|
| Donations                                                                       |                   |                   |
| Unrestricted - General                                                          | 335,641           | 2,648             |
| Restricted                                                                      | 7,967             | -                 |
|                                                                                 | <u>343,608</u>    | <u>2,648</u>      |
| Charitable Activities                                                           |                   |                   |
| Drug & Alcohol Services incl Integrated, Adult, Young People & Criminal Justice | 34,420,321        | 23,657,660        |
| Residential Detox & Rehab                                                       | 1,859,596         | 1,695,319         |
|                                                                                 | <u>36,279,917</u> | <u>25,352,979</u> |

The Trustees' Report contains information on the local authorities that fund the Charity's services.

There are no unfulfilled conditions or other contingencies attaching to government funding received.

|               | 2025<br>£     | 2024<br>£      |
|---------------|---------------|----------------|
| Other Income  |               |                |
| Investments   |               |                |
| Dividends     | 42,384        | 72,849         |
| Rental Income | 40,740        | 41,410         |
| Sundry Income | -             | 101            |
|               | <u>83,124</u> | <u>114,360</u> |

**3 Total Expenditure**

|                           | Staff<br>Costs<br>£ | Direct<br>Costs<br>£ | Support<br>Costs<br>(Excl staff cost)<br>£ | Total<br>2025<br>£ | Total<br>2024<br>£ |
|---------------------------|---------------------|----------------------|--------------------------------------------|--------------------|--------------------|
| Drug & Alcohol Services   | 21,191,570          | 11,723,482           | 1,432,010                                  | 34,347,062         | 24,487,704         |
| Residential Detox & Rehab | 1,073,880           | 693,292              | 292,268                                    | 2,059,440          | 2,031,230          |
| Governance Costs          | -                   | -                    | 203,306                                    | 203,306            | 246,929            |
|                           | <u>22,265,450</u>   | <u>12,416,774</u>    | <u>1,927,584</u>                           | <u>36,609,808</u>  | <u>26,765,863</u>  |

**Allocation of Support Costs (excl Staff Costs)**

|                           | Executive<br>& Central<br>Admin<br>£ | Finance &<br>Resources<br>£ | Business<br>Development<br>£ | Quality,<br>Data &<br>Performance<br>£ | Total<br>2025<br>£ | Total<br>2024<br>£ |
|---------------------------|--------------------------------------|-----------------------------|------------------------------|----------------------------------------|--------------------|--------------------|
| Drug & Alcohol Services   | 1,432,010                            |                             |                              |                                        | 1,432,010          | 1,175,457          |
| Residential Detox & Rehab | 292,268                              | -                           | -                            | -                                      | 292,268            | 241,377            |
| Governance Costs          | 156,431                              | 46,876                      | -                            | -                                      | 203,306            | 246,929            |
|                           | <u>1,880,708</u>                     | <u>46,876</u>               | <u>-</u>                     | <u>-</u>                               | <u>1,927,584</u>   | <u>1,663,763</u>   |

Support costs are allocated on the basis of budgeted expected directly attributable time spent on each service.

**VIA COMMUNITY LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**3 Total Expenditure (ctd)**

|                                       | 2025           | 2024           |
|---------------------------------------|----------------|----------------|
|                                       | £              | £              |
| Governance Costs                      |                |                |
| Legal & Professional                  | 104,478        | 131,162        |
| Audit Fees                            | 46,876         | 51,360         |
| Head Office Costs (excl Depreciation) | 51,953         | 64,406         |
|                                       | <u>203,306</u> | <u>246,929</u> |

All governance costs in the current and previous year relate to unrestricted funds.

All expenditure within the Financial Statements is inclusive of unrecoverable Vat.

**Comparative Total Expenditure for the year ended 31 March 2024**

|                           | Staff<br>Costs    | Direct<br>Costs  | Support<br>Costs<br>(Excl staff cost) | Total<br>2024     | Total<br>2023     |
|---------------------------|-------------------|------------------|---------------------------------------|-------------------|-------------------|
|                           | £                 | £                | £                                     | £                 | £                 |
| Drug & Alcohol Services   | 16,529,380        | 6,782,867        | 1,175,457                             | 24,487,704        | 24,049,237        |
| Residential Detox & Rehab | 944,637           | 845,216          | 241,377                               | 2,031,230         | 1,761,432         |
| Governance Costs          | -                 | -                | 246,929                               | 246,929           | 145,510           |
|                           | <u>17,474,017</u> | <u>7,628,083</u> | <u>1,663,763</u>                      | <u>26,765,863</u> | <u>25,956,179</u> |

**Comparative Allocation of Support Costs (excl Staff Costs) for the year ended 31 March 2024**

|                           | Executive<br>& Central<br>Admin | Finance &<br>Resources | Business<br>Development | Quality,<br>Data &<br>Performance | Total<br>2024    | Total<br>2023    |
|---------------------------|---------------------------------|------------------------|-------------------------|-----------------------------------|------------------|------------------|
|                           | £                               | £                      | £                       | £                                 | £                | £                |
| Drug & Alcohol Services   | 955,784                         | 136,390                | 15,443                  | 67,840                            | 1,175,457        | 1,288,803        |
| Residential Detox & Rehab | 241,377                         | -                      | -                       | -                                 | 241,377          | 295,380          |
| Governance Costs          | 195,569                         | 51,360                 | -                       | -                                 | 246,929          | 145,510          |
|                           | <u>1,392,730</u>                | <u>187,750</u>         | <u>15,443</u>           | <u>67,840</u>                     | <u>1,663,764</u> | <u>1,729,693</u> |

|                                       | 2024           | 2023           |
|---------------------------------------|----------------|----------------|
|                                       | £              | £              |
| Governance Costs                      |                |                |
| Legal & Professional                  | 131,162        | 20,833         |
| Audit Fees                            | 51,360         | 44,600         |
| Head Office Costs (excl Depreciation) | 64,407         | 80,077         |
|                                       | <u>246,929</u> | <u>145,510</u> |

**VIA COMMUNITY LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**4 Net Expenditure**

|                                                     | 2025             | 2024           |
|-----------------------------------------------------|------------------|----------------|
|                                                     | £                | £              |
| Net Expenditure is stated after charging:           |                  |                |
| Auditors Remuneration: current year (excluding Vat) | 39,063           | 42,800         |
| Operating Leases                                    | 758,205          | 617,812        |
| Depreciation                                        | 310,678          | 265,826        |
| Interest Paid                                       | 12,180           | 31,590         |
|                                                     | <u>1,120,126</u> | <u>958,028</u> |

**5 Analysis of Staff Costs & Key Management Personnel**

|                                                 | 2025              | 2024              |
|-------------------------------------------------|-------------------|-------------------|
|                                                 | £                 | £                 |
| Salaries & Wages                                | 19,630,491        | 15,453,838        |
| Social Security Costs                           | 2,024,487         | 1,554,158         |
| Pension Costs                                   | 610,472           | 466,021           |
|                                                 | <u>22,265,450</u> | <u>17,474,017</u> |
| Clinical, Agency Support & Other Staffing Costs | 2,742,852         | 2,093,819         |
|                                                 | <u>25,008,302</u> | <u>19,567,836</u> |

The number of employees whose emoluments for taxation purposes amounted to over £60,000 in the year was as follows:

|                                                        | 2025          | 2024          |
|--------------------------------------------------------|---------------|---------------|
| £60,001 - £70,000                                      | 7             | 7             |
| £70,001 - £80,000                                      | 7             | 3             |
| £80,001 - £90,000                                      | 5             | 1             |
| £90,001 - £100,000                                     | -             | 1             |
| £100,001 - £110,000                                    | 3             | 2             |
| £110,001 - £120,000                                    | -             | -             |
| £120,001 - £130,000                                    | 3             | 3             |
| £130,001 - £140,000                                    | 1             | 2             |
| £140,001 - £150,000                                    | -             | -             |
| £150,001 - £160,000                                    | 1             | -             |
| £161,001 - £170,000                                    | -             | -             |
| £171,001 - £180,000                                    | -             | -             |
| £180,001 - £190,000                                    | 1             | 1             |
|                                                        | £             | £             |
| Pension contributions in respect of the above bandings | <u>63,618</u> | <u>64,633</u> |

Trustees are not remunerated for their services and during the year, no Trustee was reimbursed for any travel expenses (2024 : £nil)

**VIA COMMUNITY LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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

|                                      | 2025<br>£  | 2024<br>£  |
|--------------------------------------|------------|------------|
| Management, Administration & Support | 82         | 61         |
| Drug & Alcohol Services              | 459        | 353        |
| Residential Detox & Rehab            | 23         | 18         |
|                                      | <u>564</u> | <u>432</u> |

During the year the total aggregate amount of termination benefits recognised in the year was £8,470 (2024 - £5,000).

Key management personnel throughout the year consisted of 8 staff (2024 - 8) whose total remuneration, including pension contribution and social security costs paid by Charity equate to £1,011,544 (2024 : £965,646).

The highest paid Executive Director received remuneration of £182,500 (2024 : £182,000).

**6 Fixed Assets**

| Group             | Tangible                          |                               |                                 | Intangible     | Total<br>2025<br>£ |
|-------------------|-----------------------------------|-------------------------------|---------------------------------|----------------|--------------------|
|                   | Freehold Land<br>& Buildings<br>£ | Leasehold<br>Improvement<br>£ | Fixtures,<br>Fittings & Eq<br>£ | Software<br>£  |                    |
| Cost or Valuation |                                   |                               |                                 |                |                    |
| At 1 April 2024   | 4,231,995                         | 994,371                       | 539,163                         | 337,016        | 6,102,545          |
| Additions         | 209,870                           | 198,022                       | 180,585                         | 62,280         | 650,757            |
| Reclassification  | - (                               | 4,091)                        | 4,091                           | -              | -                  |
| Disposals         | ( 2,286,605)                      | ( 212,581)                    | ( 225,527)                      | ( 88,390)      | ( 2,813,103)       |
| At 31 March 2025  | <u>2,155,260</u>                  | <u>975,721</u>                | <u>498,312</u>                  | <u>310,906</u> | <u>3,940,199</u>   |
| Depreciation      |                                   |                               |                                 |                |                    |
| At 1 April 2024   | 222,789                           | 532,304                       | 347,923                         | 195,832        | 1,298,847          |
| Charge for year   | 18,421                            | 129,572                       | 111,075                         | 51,610         | 310,678            |
| Reclassification  | -                                 | -                             | 6,000 (                         | 6,000)         | -                  |
| Disposals         | ( 153,310)                        | ( 212,581)                    | ( 222,158)                      | ( 88,390)      | ( 676,439)         |
| At 31 March 2025  | <u>87,900</u>                     | <u>449,295</u>                | <u>242,840</u>                  | <u>153,052</u> | <u>933,086</u>     |
| Net Book Value    |                                   |                               |                                 |                |                    |
| At 31 March 2025  | <u>2,067,360</u>                  | <u>526,426</u>                | <u>255,472</u>                  | <u>157,854</u> | <u>3,007,113</u>   |
| At 1 April 2024   | <u>4,009,206</u>                  | <u>462,067</u>                | <u>191,241</u>                  | <u>141,185</u> | <u>4,803,700</u>   |

Freehold Land and Buildings were revalued as at 31 March 2021. The valuation was undertaken by Cluttons Chartered Surveyors. The historical cost of land and buildings is £1,668,736 (2024 : £1,736,956) and the carrying value if accounted under the cost model, since point of purchase, would be £1,532,736 (2024 : £1,601,248)

**VIA COMMUNITY LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**6 Fixed Assets (Ctd)**

|                   |              |            |            |           |              |
|-------------------|--------------|------------|------------|-----------|--------------|
| <u>Charity</u>    |              |            |            |           |              |
| Cost or Valuation |              |            |            |           |              |
| At 1 April 2024   | 3,676,995    | 827,220    | 482,421    | 337,016   | 5,323,652    |
| Additions         | 209,870      | 190,169    | 180,585    | 62,280    | 642,904      |
| Reclassification  | - (          | 4,091)     | 4,091      | -         | -            |
| Disposals         | ( 2,286,605) | ( 212,581) | ( 225,527) | ( 88,390) | ( 2,813,103) |
| At 31 March 2025  | 1,600,260    | 800,717    | 441,570    | 310,906   | 3,153,453    |
| Depreciation      |              |            |            |           |              |
| At 1 April 2024   | 189,489      | 394,226    | 310,277    | 195,832   | 1,089,824    |
| Charge for year   | 7,321        | 128,456    | 104,190    | 51,610    | 291,577      |
| Reclassification  | -            | -          | 6,000 (    | 6,000)    | -            |
| Disposals         | ( 153,310)   | ( 212,581) | ( 222,158) | ( 88,390) | ( 676,439)   |
| At 31 March 2025  | 43,500       | 310,101    | 198,309    | 153,052   | 704,962      |
| Net Book Value    |              |            |            |           |              |
| At 31 March 2025  | 1,556,760    | 490,616    | 243,261    | 157,854   | 2,448,491    |
| At 1 April 2024   | 3,487,506    | 432,994    | 172,144    | 141,184   | 4,233,828    |

Freehold Land and Buildings were revalued as at 31 March 2021. The valuation was undertaken by Cluttons Chartered Surveyors. The historical cost of land and buildings is £1,368,736 (2024 : £1,436,956) and the carrying value if accounted under the cost model, since point of purchase, would be £1,310,736 (2024 : £1,373,248)

**7 Fixed Assets**

|                            |  |               |               |
|----------------------------|--|---------------|---------------|
| Investments - Property     |  | Total<br>2025 | Total<br>2024 |
| <u>Group &amp; Charity</u> |  | £             | £             |
| Market Value               |  |               |               |
| At 1 April 2024            |  | 875,000       | 535,000       |
| Revaluations               |  | 225,000       | 340,000       |
| At 31 March 2025           |  | 1,100,000     | 875,000       |

An annual review is undertaken by suitably qualified internal staff and/or external advisors to provide an estimate of any impairment or increase in value. The Investment Property was sold in September 2025 and sale value has been used as valuation. The historical cost of these properties is £494,425 (2024 : £494,425)

**VIA COMMUNITY LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**7 Fixed Assets (Ctd)**

| Investments - Listed                        | Total<br>2025    | Total<br>2024    |
|---------------------------------------------|------------------|------------------|
| <u>Group &amp; Charity</u>                  | £                | £                |
| Listed Investments                          |                  |                  |
| Market value at 1 April 2024                | 1,577,081        | 1,121,913        |
| Additions                                   | 425,144          | 1,304,533        |
| Sales proceeds                              | ( 934,576)       | ( 929,730)       |
| Realised Gain/(Loss)                        | 67,984           | ( 54,149)        |
| Unrealised Gain/(Loss)                      | ( 83,748)        | 134,515          |
| Market value at 31 March 2024               | 1,051,885        | 1,577,081        |
| Cash deposits held as investments           | 12,369           | 570,142          |
| Total value of investments at 31 March 2025 | <u>1,064,254</u> | <u>2,147,223</u> |

Listed investments have been valued by Canaccord Genuity at 31 March 2025.

**8 Subsidiary Undertakings**

Via has two wholly owned subsidiaries, Via Residential Ltd and Via Care Ltd.

**Via Residential Ltd**

Via Residential Ltd is a charitable company limited by guarantee, company no. 03197716, charity no. 1055486.

Via control the subsidiary by controlling the membership of the Board of Trustees.

The activities and results of Via Residential Ltd are summarised as follows:

|                                         | Via Residential Ltd |                     |
|-----------------------------------------|---------------------|---------------------|
|                                         | 2025                | 2024                |
|                                         | £                   | £                   |
| Statement of Financial Activities       |                     |                     |
| Total Income                            | 1,859,596           | 1,695,420           |
| Total Expenditure                       | ( 2,059,440)        | ( 2,031,230)        |
| Net (Expenditure)/Net Movement on Funds | <u>( 199,844)</u>   | <u>( 335,810)</u>   |
| Balance Sheet                           |                     |                     |
| Total Assets                            | 1,013,787           | 1,023,196           |
| Total Liabilities                       | ( 2,589,166)        | ( 2,398,731)        |
| Net Liabilities/Funds                   | <u>( 1,575,379)</u> | <u>( 1,375,535)</u> |

**VIA COMMUNITY LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**8 Subsidiary Undertakings (ctd)**

**Via Care Ltd**

Via Care Ltd is a trading company limited by guarantee, having no share capital, company number 12362901.

Via control the subsidiary by controlling the membership of the Board.

The activities and results of Via Care Ltd are summarised as follows:

|                                  | Via Care Ltd  |              |
|----------------------------------|---------------|--------------|
|                                  | 2025          | 2024         |
|                                  | £             | £            |
| Statement of Retained Earnings   |               |              |
| Turnover                         | 18,094,405    | 9,891,739    |
| Other Operating Charges          | ( 17,554,701) | ( 9,597,069) |
| Operating Profit                 | 539,704       | 294,670      |
| Gift aid to parent organisation  | ( 539,704)    | ( 294,670)   |
| Retained Earnings at end of year | -             | -            |
| Balance Sheet                    |               |              |
| Total Assets                     | 3,573,078     | 2,321,986    |
| Total Liabilities                | ( 3,573,077)  | ( 2,321,985) |
| Net Liabilities/Funds            | 1             | 1            |

**9 Debtors**

|                                      | Charity          |                  | Group            |                  |
|--------------------------------------|------------------|------------------|------------------|------------------|
|                                      | 2025             | 2024             | 2025             | 2024             |
|                                      | £                | £                | £                | £                |
| Trade Debtors                        | 1,617,896        | 780,734          | 3,795,700        | 2,682,676        |
| Amounts Owed from Group undertakings |                  |                  |                  |                  |
| Concessionary Loan                   | 1,200,000        | 1,200,000        | -                | -                |
| Gift Aid                             | 62,820           | 27,517           | -                | -                |
| Other Residential                    | 1,271,397        | 1,078,387        | -                | -                |
| Care                                 | 2,651,597        | 1,666,489        | -                | -                |
| Provision for Inter-company debt     | ( 660,838)       | ( 660,838)       | -                | -                |
| Prepayments & Accrued Income         | 908,752          | 439,502          | 1,039,291        | 574,426          |
| Other debtors                        | 79,613           | 434,505          | 79,761           | 346,593          |
|                                      | <u>7,131,237</u> | <u>4,966,297</u> | <u>4,914,752</u> | <u>3,603,695</u> |

A concessionary loan of £1,200,000 exists from Via Community Ltd, the parent Charity, to Via Residential Ltd.

As the concessionary loan is for charitable purposes it is unsecured, repayable on demand and 0% interest. It is expected that the first repayment will be in 2026/27.

Via Community Ltd has provided for inter-company debt of £660,838 (2024 : £660,838) from Via Residential Ltd.

**VIA COMMUNITY LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**10 Creditors: amounts falling due within one year**

|                            | Charity          |                  | Group            |                  |
|----------------------------|------------------|------------------|------------------|------------------|
|                            | 2025             | 2024             | 2025             | 2024             |
|                            | £                | £                | £                | £                |
| Bank Loans                 | -                | 449,500          | -                | 449,500          |
| Trade Creditors            | 4,426,522        | 2,303,032        | 4,501,599        | 2,387,773        |
| Accruals & Deferred Income | 523,130          | 535,767          | 539,338          | 543,674          |
| Taxation & Social Security | 471,815          | 345,480          | 1,351,144        | 903,150          |
| Other Creditors            | 132,091          | 108,881          | 137,908          | 118,013          |
|                            | <u>5,553,558</u> | <u>3,742,660</u> | <u>6,529,989</u> | <u>4,402,110</u> |

**11 Deferred Income**

|                          | 2025           | 2024           |
|--------------------------|----------------|----------------|
|                          | £              | £              |
| Unrestricted             |                |                |
| Opening: Balance 1 April | ( 372,551)     | ( 202,042)     |
| Amount released in year  | 372,551        | 202,042        |
| Amounts deferred in year | 360,847        | 372,551        |
| Closing balance 31 March | <u>360,847</u> | <u>372,551</u> |

**12 Provisions for Liabilities**

|                         | At 1 April<br>2024 | Utilised/<br>Released | Provided      | At 31 March<br>2025 |
|-------------------------|--------------------|-----------------------|---------------|---------------------|
|                         | £                  | £                     | £             | £                   |
| Group                   |                    |                       |               |                     |
| Pension Provision       | 194,000            | -                     | -             | 194,000             |
| Dilapidations & Repairs | 344,000            | -                     | 19,250        | 363,250             |
|                         | <u>538,000</u>     | <u>-</u>              | <u>19,250</u> | <u>557,250</u>      |
| Charity                 |                    |                       |               |                     |
| Pension Provision       | 194,000            | -                     | -             | 194,000             |
| Dilapidations & Repairs | 344,000            | -                     | 19,250        | 363,250             |
|                         | <u>538,000</u>     | <u>-</u>              | <u>19,250</u> | <u>557,250</u>      |

**Pension Provision**

Costs that the Charity estimate may be incurred to meet existing pension liabilities.

**Dilapidations & Repairs**

Costs that the Charity estimate may be incurred upon vacating properties that are currently occupied for the delivery of services. The provision is split over all properties leased by the Charity. Uncertainty exists regarding both the amount and the timing of these costs.

**VIA COMMUNITY LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**13 Commitments under Operating Leases**

At 31 March 2025 the Group and Charity had future minimum lease payments under non-cancellable operating leases as follows:

|                                        | Charity          |                  | Group            |                  |
|----------------------------------------|------------------|------------------|------------------|------------------|
|                                        | 2025             | 2024             | 2025             | 2024             |
|                                        | £                | £                | £                | £                |
| Not more than 1 year                   | 508,148          | 550,065          | 508,148          | 550,065          |
| More than 1 year and less than 5 years | 1,298,192        | 1,274,230        | 1,298,192        | 1,274,230        |
| More than 5 years                      | 450,129          | 355,819          | 450,129          | 355,819          |
|                                        | <u>2,256,469</u> | <u>2,180,114</u> | <u>2,256,469</u> | <u>2,180,114</u> |

**14 Unrestricted Funds**

|                                            | Charity          |                  | Group            |                  |
|--------------------------------------------|------------------|------------------|------------------|------------------|
|                                            | 2025             | 2024             | 2025             | 2024             |
|                                            | £                | £                | £                | £                |
| Unrestricted Funds                         |                  |                  |                  |                  |
| General Funds                              |                  |                  |                  |                  |
| Balance at 1 April                         | 6,703,731        | 6,941,444        | 5,989,034        | 6,562,557        |
| Net Income/(Expenditure) before Transfers  | 767,090 (        | 489,332)         | 567,246 (        | 825,142)         |
| Transfers (to) Restricted Funds            | - (              | 10,018)          | - (              | 10,018)          |
| Transfers (to) Designated Funds            | ( 485,000)       | ( 160,000)       | ( 485,000)       | ( 160,000)       |
|                                            | <u>6,985,821</u> | <u>6,282,095</u> | <u>6,071,280</u> | <u>5,567,398</u> |
| Provision for inter-company debt           | -                | -                | -                | -                |
| Realised gain on sale of property          | 110,400          |                  | 110,400          |                  |
| Gain on revaluation of investment property | 225,000          | 340,000          | 225,000          | 340,000          |
| Unrealised gain/(loss) on investments      | ( 83,748)        | 134,515          | ( 83,748)        | 134,515          |
| Realised gain/(loss) on investments        | 67,984 (         | 52,878)          | 67,984 (         | 52,878)          |
| Balance at 31 March                        | <u>7,305,457</u> | <u>6,703,731</u> | <u>6,390,916</u> | <u>5,989,034</u> |
| Designated Funds                           |                  |                  |                  |                  |
| Balance at 1 April                         | 106,104          | 471,093          | 106,104          | 471,093          |
| Net Income/(Expenditure) before Transfers  | ( 135,987)       | ( 524,989)       | ( 135,987)       | ( 524,989)       |
| Transfers from General Unrestricted Funds  | 485,000          | 160,000          | 485,000          | 160,000          |
| Balance at 31 March                        | <u>455,117</u>   | <u>106,104</u>   | <u>455,117</u>   | <u>106,104</u>   |
| Total Unrestricted Funds at 31 March 2025  | <u>7,760,575</u> | <u>6,809,835</u> | <u>6,846,033</u> | <u>6,095,139</u> |

**VIA COMMUNITY LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**15 Analysis of Net Assets between Funds**

|                                      | Revaluation<br>Reserve<br>£ | Unrestricted<br>Fund<br>£ | Designated<br>Fund<br>£ | Restricted<br>Fund<br>£ | Total<br>£               |                          |
|--------------------------------------|-----------------------------|---------------------------|-------------------------|-------------------------|--------------------------|--------------------------|
| Fund balances at 31 March 2025       |                             |                           |                         |                         |                          |                          |
| are represented by :                 |                             |                           |                         |                         |                          |                          |
| Tangible Fixed Assets                | 165,925                     | 2,683,332                 | -                       | -                       | 2,849,257                |                          |
| Intangible Fixed Assets              | -                           | 157,854                   | -                       | -                       | 157,854                  |                          |
| Investments - Property               |                             | 1,100,000                 | -                       | -                       | 1,100,000                |                          |
| Investments - Stocks & Shares        | -                           | 1,064,254                 | -                       | -                       | 1,064,254                |                          |
| Current Assets                       | -                           | 8,306,791                 | 455,117                 | 1,904,340               | 10,666,247               |                          |
| Creditors: falling due within 1 year | - (                         | 6,529,989)                | -                       | -                       | ( 6,529,989)             |                          |
| Creditors: falling due after 1 year  | -                           | -                         | -                       | -                       | -                        |                          |
| Provisions                           | - (                         | 557,250)                  | -                       | -                       | ( 557,250)               |                          |
| Total Net Assets                     | 165,925                     | 6,224,991                 | 455,117                 | 1,904,340               | 8,750,373                |                          |
| Movement in Funds                    | At 1 April<br>2024<br>£     | Income<br>£               | Expenditure<br>£        | Transfers<br>£          | Gains /<br>(Losses)<br>£ | At 31 March<br>2025<br>£ |
| Unrestricted Funds                   |                             |                           |                         |                         |                          |                          |
| General Funds                        | 4,024,385                   | 28,147,221 (              | 27,568,875)             | 1,302,624               | 319,636                  | 6,224,991                |
| Revaluation Reserve                  | 1,964,650                   | - (                       | 11,100)                 | ( 1,787,624)            | -                        | 165,925                  |
| Sub-total                            | 5,989,034                   | 28,147,221 (              | 27,579,975)             | ( 485,000)              | 319,636                  | 6,390,916                |
| Designated Funds                     |                             |                           |                         |                         |                          |                          |
| Premises Improvement Fund            | 83,443                      | -                         | -                       | -                       | -                        | 83,443                   |
| Development Fund                     | 22,661                      | - (                       | 135,987)                | 485,000                 | -                        | 371,674                  |
| Sub-total                            | 106,104                     | - (                       | 135,987)                | 485,000                 | -                        | 455,117                  |
| Total Unrestricted Funds             | 6,095,138                   | 28,147,221 (              | 27,715,962)             | -                       | 319,636                  | 6,846,033                |

**VIA COMMUNITY LTD**  
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**15 Analysis of Net Assets between Funds (Ctd)**

| Movement in Funds                                 | At 1 April<br>2024<br>£ | Income<br>£ | Expenditure<br>£ | Transfers<br>£ | Gains /<br>(Losses)<br>£ | At 31 March<br>2025<br>£ |
|---------------------------------------------------|-------------------------|-------------|------------------|----------------|--------------------------|--------------------------|
| Total Unrestricted Funds                          | 6,095,138               | 28,147,221  | ( 27,715,962)    | -              | 319,636                  | 6,846,033                |
| Restricted Funds                                  |                         |             |                  |                |                          |                          |
| Capital Grants                                    | 126,716                 | -           | ( 20,489)        | -              | -                        | 106,227                  |
| SSMTRG (previously OHID)                          | 270,565                 | 4,248,988   | ( 4,477,388)     | -              | -                        | 42,165                   |
| Mental Health                                     | 71,251                  | 150,000     | (195,357)        | -              | -                        | 25,894                   |
| Drug Testing                                      | 146,032                 | -           | -                | -              | -                        | 146,032                  |
| Inpatient Rehab                                   | 72,400                  | 307,300     | (338,317)        | -              | -                        | 41,383                   |
| Gloucestershire                                   |                         | 800,707     | (347,263)        | -              | -                        | 453,444                  |
| Smoking Cessation                                 | 55,199                  | 325,585     | (222,473)        | -              | -                        | 158,311                  |
| Surrey Property                                   |                         | 100,000     | (1,350)          | -              | -                        | 98,650                   |
| Rough Sleeper/Outreach                            | 1,412,513               | 2,378,027   | (3,125,351)      | -              | -                        | 665,189                  |
| Others - individual balances<br>less than £50,000 | 84,080                  | 248,821     | ( 165,857)       | -              | -                        | 167,044                  |
| Total Restricted Funds                            | 2,238,756               | 8,559,428   | ( 8,893,844)     | -              | -                        | 1,904,340                |
| Total Funds                                       | 8,333,895               | 36,706,648  | ( 36,609,806)    | -              | 319,636                  | 8,750,373                |

Development funds: funds that have been designated by the Trustee's for future planned expenditure on specific purposes. Total development funds of £485,000 have been created to develop our Diversity, Equity and Inclusion' work, improve IT services and development of our Women's Only Detox Service.

Restricted Funds: funds that have been restricted in use or purpose by the funder and include both capital and revenue funds for purposes as noted in description.

SSMTRG (OHID) Grants: SSMTRG is a part of the Department of Health and Social Care representing the Office for Health Improvement and Disparities. Grants given are restricted in nature to purpose.

**VIA COMMUNITY LTD**  
**NOTES TO THE ACCOUNTS**  
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**16** Comparative analysis of net assets between funds and movement in funds

|                                      | Revaluation<br>Reserve<br>£ | Unrestricted<br>Fund<br>£ | Designated<br>Fund<br>£ | Restricted<br>Fund<br>£ | Total<br>31/03/23<br>£   |                          |
|--------------------------------------|-----------------------------|---------------------------|-------------------------|-------------------------|--------------------------|--------------------------|
| Fund balances at 31 March 2024       |                             |                           |                         |                         |                          |                          |
| are represented by :                 |                             |                           |                         |                         |                          |                          |
| Tangible Fixed Assets                | 1,964,650                   | 2,697,864                 | -                       | -                       | 4,662,513                |                          |
| Intangible Fixed Assets              | -                           | 141,186                   | -                       | -                       | 141,186                  |                          |
| Investments - Property               |                             | 875,000                   | -                       | -                       | 875,000                  |                          |
| Investments - Stocks & Shares        | -                           | 2,147,223                 | -                       | -                       | 2,147,223                |                          |
| Current Assets                       | -                           | 3,103,221                 | 106,104                 | 2,238,758               | 5,448,083                |                          |
| Creditors: falling due within 1 year | - (                         | 4,402,110)                | -                       | -                       | ( 4,402,110)             |                          |
| Creditors: falling due after 1 year  | -                           | -                         | -                       | -                       | -                        |                          |
| Provisions                           | - (                         | 538,000)                  | -                       | -                       | ( 538,000)               |                          |
| Total Net Assets                     | 1,964,650                   | 4,024,385                 | 106,104                 | 2,238,758               | 8,333,895                |                          |
| Movement in Funds                    | At 1 April<br>2023<br>£     | Income<br>£               | Expenditure<br>£        | Transfers<br>£          | Gains /<br>(Losses)<br>£ | At 31 March<br>2024<br>£ |
| Unrestricted Funds                   |                             |                           |                         |                         |                          |                          |
| General Funds                        | 4,485,543                   | 20,333,116                | ( 21,086,468)           | ( 129,443)              | 421,636                  | 4,024,385                |
| Revaluation Reserve                  | 2,077,014                   | -                         | ( 71,790)               | ( 40,575)               | -                        | 1,964,649                |
| Sub-total                            | 6,562,557                   | 20,333,116                | ( 21,158,258)           | ( 170,018)              | 421,636                  | 5,989,034                |
| Designated Funds                     |                             |                           |                         |                         |                          |                          |
| Premises Improvement Fund            | 83,443                      | -                         | -                       | -                       | -                        | 83,443                   |
| Development Fund                     | 387,650                     | 10,842                    | ( 535,831)              | 160,000                 | -                        | 22,661                   |
| Sub-total                            | 471,093                     | 10,842                    | ( 535,831)              | 160,000                 | -                        | 106,104                  |
| Total Unrestricted Funds             | 7,033,650                   | 20,343,958                | ( 21,694,089)           | ( 10,018)               | 421,636                  | 6,095,139                |

**VIA COMMUNITY LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**16** Comparative analysis of net assets between funds and movement in funds (Ctd)

| Movement in Funds                                 | At 1 April<br>2023<br>£ | Income<br>£ | Expenditure<br>£ | Transfers<br>£ | Gains /<br>(Losses)<br>£ | At 31 March<br>2024<br>£ |
|---------------------------------------------------|-------------------------|-------------|------------------|----------------|--------------------------|--------------------------|
| Total Unrestricted Funds                          | 7,033,650               | 20,343,958  | ( 21,694,089)    | ( 10,018)      | 421,636                  | 6,095,139                |
| Restricted Funds                                  |                         |             |                  |                |                          |                          |
| Capital Grants                                    | 147,205                 | -           | ( 20,489)        | -              | -                        | 126,716                  |
| SSMTRG (previously OHID)                          | 494,744                 | 2,485,832   | ( 2,710,011)     | -              | -                        | 270,565                  |
| Mental Health                                     | 68,787                  | 150,000     | ( 147,536)       | -              | -                        | 71,251                   |
| Drug Testing                                      | 171,887                 | 0           | ( 25,855)        | -              | -                        | 146,032                  |
| Inpatient Rehab                                   | (259)                   | 277,386     | ( 204,727)       | -              | -                        | 72,400                   |
| Smoking Cessation                                 | 71,367                  | 47,977      | ( 64,145)        | -              | -                        | 55,199                   |
| Rough Sleepers/Outreach                           | 1,116,670               | 2,042,312   | ( 1,746,469)     | -              | -                        | 1,412,513                |
| Others - individual balances<br>less than £50,000 | 104,083                 | 122,521     | ( 152,542)       | 10,018         | -                        | 84,080                   |
| Total Restricted Funds                            | 2,174,484               | 5,126,028   | ( 5,071,774)     | 10,018         | -                        | 2,238,756                |
| Total Funds                                       | 9,208,135               | 25,469,986  | (26,765,863)     | (0)            | 421,636                  | 8,333,895                |

**17** Pension Schemes

The Charity's employees belong to four principal pension schemes. The People's Pension Scheme; the NHS Pension Scheme; the Local Government Pension Scheme and the Prudential Platinum Pension Scheme.

**Peoples Pension Scheme**

The Peoples Pension Scheme is a stakeholder pension scheme for the majority of the Charity's staff. The contributions payable in the year amounted to £480,373 (2024 : £358,951).

**NHS Pension Scheme**

Past and present employees are covered by the provisions of NHS Pension Schemes. Details of the benefits payable and rules of the Schemes can be found on the NHS Pensions website at [www.nhsbsa.nhs.uk/pensions](http://www.nhsbsa.nhs.uk/pensions). These are unfunded defined benefit schemes that cover NHS employers, GP practices and other bodies, allowed under the direction of the Secretary of State for Health and Social Care in England and Wales. They are not designed to be run in a way that would enable NHS bodies to identify their share of the underlying scheme assets and liabilities. Therefore, each scheme is accounted for as if it were a defined contribution scheme: the cost to the NHS body of participating in each scheme is taken as equal to the contributions payable to that scheme for the accounting period.

**VIA COMMUNITY LTD**  
**NOTES TO THE ACCOUNTS**  
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**17 Pension Schemes (Ctd)**

In order that the defined benefit obligations recognised in the financial statements do not differ materially from those that would be determined at the reporting date by a formal actuarial valuation, the FReM requires that “the period between formal valuations shall be four years, with approximate assessments in intervening years”. An outline of these follows:

a) Accounting valuation

A valuation of scheme liability is carried out annually by the scheme actuary (currently the Government Actuary’s Department) as at the end of the reporting period. This utilises an actuarial assessment for the previous accounting period in conjunction with updated membership and financial data for the current reporting period, and is accepted as providing suitably robust figures for financial reporting purposes.

b) Full actuarial (funding) valuation

The purpose of this valuation is to assess the level of liability in respect of the benefits due under the schemes (taking into account recent demographic experience), and to recommend contribution rates payable by employees and employers.

The latest actuarial valuation undertaken for the NHS Pension Scheme was completed as at 31 March 2020. The results of this valuation set the employer contribution rate payable from April 2024 to 23.7% of pensionable pay. No breach of the cost cap corridor in the same direction has occurred and therefore there is no requirement for the Secretary of State for Health and Social care to consult on changes to the scheme.

The scheme's Combined Statement of Financial Position to 31 March 2025 show an unfunded liability of £457billion. The unfunded liability will result in future payments by participating employers. The scheme has 1,868,523 active members, of which 15 (2024 : 13) were employees of Via Community Ltd and subsidiaries as at year end. The expense recognised in the Statement of Financial Activities, which is equal to contributions due for the year, were £117,256 (2024 : £72,574).

**Local Government Pension Scheme**

The Charity participates in the Local Government Pension Schemes.

The market value of the fund's assets as at 31st March 2025 was £402billion with an overall funding level of 112%-147% of its liabilities. The scheme is a multi-employer defined benefit plan but because the Charity cannot ascertain its share of any underlying assets and liabilities and hence deficit, it is accounted for as a defined contribution scheme.

The Charity paid primary and secondary contributions. The amount payable in the year was £12,843

(2024 : £12,611) for 3 active members (2024 : 3). Contribution rates were 5.5% - 12.5%.

**VIA COMMUNITY LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**17 Pension Schemes (Ctd)**

**Prudential Platinum Pension Scheme**

The Charity also funded 4 employees (2024 : 4) who are members of a scheme with Prudential Platinum Pension Scheme, as at 31 March 2025, all 4 members are deferred.

The scheme started on 1 September 2012 and provides retirement and death in service benefits for members and their dependants. It is a defined benefit scheme which means that the benefits are calculated on a pre-determined basis specified in the scheme's rules.

The scheme is a "Registered Pension Scheme" within the meaning given by section 150(2) of the Finance Act 2004.

Members of the section are contracted-out of the earnings-related part of the scheme. Actuarial valuations will be obtained to allow Via to review participation in the scheme to wind up, and as disclosed in Note 13,

Via has provided for the best estimate of settling it's obligations and discharging all liabilities under the scheme.

Until the scheme is effectively wound up Via will be liable for all administration fees, fees in 2025 were estimated to be £25,177 (2024 : £25,177).

**18 Reconciliation of Net Debt**

|                          | 2024             | Cashflows        | 2025             |
|--------------------------|------------------|------------------|------------------|
|                          | £                | £                | £                |
| Cash at Bank and in Hand | 1,844,388        | 3,907,107        | 5,751,495        |
| Borrowing                | ( 449,500)       | 449,500          | -                |
|                          | <u>1,394,888</u> | <u>4,356,607</u> | <u>5,751,495</u> |

**19 Related Party Transactions**

As at 31 March 25, there were amounts owed from and to subsidiaries.

**Via Residential Ltd:**

£2,629,535 was owed from Via Residential Ltd (2024 : £2,278,387). Of this balance, £1,200,000 is in the form of an unsecured concessionary loan at 0% interest and repayable on demand. The concessionary loan was signed and agreed 31st March 2021 and it is expected that the first repayment will be in 2026/27.

Other intercompany transactions included an amount of £125,598 charged to Via Residential Ltd for salary recharges, £183,594 for management support charges and, £163,888 charged by Via Residential Ltd for the provision of inpatient residential rehabilitation and detoxification services.

**Via Care Ltd:**

Via Care Ltd owed £2.7m to Via Community Ltd (2024 : £1.7m). Via Care Ltd incurs all the costs associated with providing health and social care services to commissioners, including the employment of staff and contracting with suppliers, through an inter-company agreement with Via Community Ltd, recharges totalled £17.6m (2024 : £9.9m).

Via Care Ltd donates all profits for the year to Via Community Ltd equating to £539,704 (2024 : £294,670).

**Klearwell Ltd/Klearwell Via Amitis Ltd:**

Via owned 25% shares of Klearwell Via Amitis Ltd through a joint venture arrangement with Amitis Holdings Ltd.

Klearwell Via Amitis Ltd held 100% of the shares of Klearwell Ltd. Both companies are in administration and as neither company holds any assets, Trustees believe recovery of any debt is limited and have so made provision for this.

**Trustees:**

The Trustees are not remunerated for their services and during there was no reimbursement for expenses (2024 - £nil).

During the year no payments (2024 : £nil) were made to Trustee's, during 2022 payments of £25,000 were made to

the outgoing Chairperson, Ms Yasmin Batliwala, in their capacity for consultancy on communications matters. £12,500 that remained outstanding has been settled during 24/25. This arrangement was permitted under clause 6.4.2 of the Charity's Articles of Association.

**VIA COMMUNITY LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**20** Comparative Statement of Financial Activities for the year ended 31 March 2024

|                                                   | Notes | Unrestricted<br>General<br>£ | Unrestricted<br>Designated<br>£ | Restricted &<br>Endowment<br>£ | Total<br>2024<br>£ | Total<br>2023<br>£ |
|---------------------------------------------------|-------|------------------------------|---------------------------------|--------------------------------|--------------------|--------------------|
| <b>Income</b>                                     |       |                              |                                 |                                |                    |                    |
| Donations                                         |       | 2,648                        | -                               | -                              | 2,648              | 15,434             |
| Charitable Activities                             |       | 20,216,108                   | 10,842                          | 5,126,029                      | 25,352,979         | 25,551,504         |
| Other Income                                      |       | 114,360                      | -                               | -                              | 114,360            | 58,124             |
| <b>Total Income</b>                               |       | 20,333,116                   | 10,842                          | 5,126,029                      | 25,469,987         | 25,625,062         |
| <b>Expenditure</b>                                |       |                              |                                 |                                |                    |                    |
| Charitable Activities                             |       | 21,158,258                   | 535,831                         | 5,071,774                      | 26,765,863         | 25,956,179         |
| <b>Total Expenditure</b>                          |       | 21,158,258                   | 535,831                         | 5,071,774                      | 26,765,863         | 25,956,179         |
| <b>Net Income/(Expenditure) before transfers</b>  |       | ( 825,142)                   | ( 524,989)                      | 54,255                         | ( 1,295,876)       | ( 331,117)         |
| <b>Transfers between Funds</b>                    |       | ( 170,018)                   | 160,000                         | 10,018                         | -                  | -                  |
| <b>Net Income/(Expenditure) for the year</b>      |       | ( 995,160)                   | ( 364,989)                      | 64,273                         | ( 1,295,876)       | ( 331,117)         |
| <b>Other recognised Gains/(Losses)</b>            |       |                              |                                 |                                |                    |                    |
| Gain/(Loss) on revaluation of investment property |       | 340,000                      | -                               | -                              | 340,000            | ( 65,000)          |
| Realised (Loss) on investments                    |       | ( 52,878)                    | -                               | -                              | ( 52,878)          | -                  |
| Unrealised Gain on investments                    |       | 134,515                      | -                               | -                              | 134,515            | ( 1,071)           |
| <b>Net Movement on Funds</b>                      |       | ( 573,523)                   | ( 364,989)                      | 64,273                         | ( 874,239)         | ( 397,188)         |
| <b>Funds at 1 April 2023</b>                      |       | 6,562,557                    | 471,093                         | 2,174,485                      | 9,208,135          | 9,605,323          |
| <b>Funds at 31 March 2024</b>                     |       | 5,989,034                    | 106,104                         | 2,238,758                      | 8,333,896          | 9,208,135          |

**Via Community Ltd**

England & Wales - Charity number 1031602

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# Accounts

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**Company Limited by Guarantee Number: 02807934**  
**Registered Charity Number: 1031602**

**Via Community Ltd**  
**Annual Report & Financial Statements**  
**For The Year Ended 31 March 2024**

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Via Community Ltd  
A Company Limited by Guarantee

## **Legal and Administrative Information**

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### **Trustees & Directors**

**Yasmin Batliwala (Chair)**  
**James Saunders (Resigned 1 Sep 24)**  
**Gillian Benning**  
**Mark Eaton**  
**Mike Walsh**  
**Leckraz Boyjoonauth**  
**Richard Paul**

### **Chief Executive**

**Anna Whitton**

### **Company Secretary**

**Brian McGinn**

### **Charity number**

**1031602**

### **Company number**

**2807934**

### **Country of incorporation**

**United Kingdom**

### **Principal address**

**18 Dartmouth Street**  
**London**  
**SW1H 9BL**

### **Auditors**

**Crowe U.K. LLP**  
**Statutory Auditors**  
**55 Ludgate Hill**  
**London**  
**EC4M 7JW**

### **Bankers**

**Barclays Bank**  
**1 Churchill Place**  
**London**  
**E14 5HP**



## **Structure, Governance and Management**

### **Strategic Report**

#### **Our Objectives including Public Benefit**

Our Charity's purposes as set out in the objects contained in the Company's memorandum of association are to:

- benefit the public by providing care, support, education, and training to those in need as a result of multiple and/or particular social and/or personal issues and problems and their affected families, carers and communities, and
- undertake research into such problems and issues, making the beneficial results publicly available, in particular, to substance misuse related problems and health problems arising from disadvantaged and/or deprived circumstances.

The Trustees have referred to the Charity Commission guidance on public benefit when reviewing our aims and objectives and planning our future activities. Trustees consider how planned activities contribute to our aims and objectives. We have developed our services in supporting people, both adults and young people, affected by:

- Drug and Alcohol issues
- Mental Health
- Sexual Health
- Outreach Support
- Employability
- Smoking Cessation

As a charity, we are mostly funded by local authorities who commission us to deliver high-quality services to their communities. We also receive donations, grant funding and corporate support.

We also advocate for effective policy and funding for health and social care services through parliamentary groups and government consultations. As with our services, our responses are co-produced with individuals, communities, and partner organisations.

Our overarching aim, to reduce drug and alcohol dependency and promote holistic health in the communities we serve, is fully in line with the Charity's founding objectives.

#### **Our Activities and Impact**

The transition to our new name, Via, has occurred from June 2023 and we believe has been very successful. This will further enhance our service delivery and meet with our growth plans as we operate through the Via brand as Via Community Ltd, Via Residential Ltd and Via Care Ltd.

Our services succeed because of the care, effort and compassion of our staff and volunteers, and this is the thread that runs through every aspect of our work and throughout the



organisation. We offer a safe, supportive, and non-judgemental environment and we strive to make every person who gets in contact feel welcome and respected.

**- Care in practice**

This year we have continued the development of our core model offering. During the year we have been able to implement the transfer to this model after testing and review in several services. We know that we need to get the foundations of our work right and through this project we have examined how we work across all of our services. We have taken best practice and built on it. We've done all of this because we want the people who use our services to have the best experience possible, we want them to feel cared for and listened to and we want to make sure that our staff are equipped to deal with the increasing complexities that we see every day. We do this all the while being conscious of the fact that there isn't a 'one size fits all' approach when it comes to treatment, but this framework enables us to offer bespoke support when needed while offering consistency. Our model will now be further developed and rolled out to all our services.

**- Growing and reaching more people**

We have also been able to welcome new and extended services to the organisation during the year including new services in West London Alliance IPS, Buprenorphine Research, Recovery and Dependency services in Cheshire West and Cheshire and Merton inpatient detox. We have also been awarded new services in Gloucestershire and extended services in Hillingdon and Kingston that have started from 1<sup>st</sup> April 2024, we have therefore started mobilisation plans during the current year for these vital services

**- Collaboration**

We know that we are stronger and more effective when we collaborate with the people who use our services, our staff, and other organisations. We know that one of our strengths is recognising that we can't be the experts in everything and finding the right organisations to work with makes us able to help more people.

We have continued our collaboration with the Nelson Trust, while we were able to announce our desire to open a specialist women's only detox centre during 22/23, there have been necessary but valid reasons to delay progress as we develop detailed plans and contacts whilst also submitting a planning application. We now plan to open the service, based in Tewkesbury, in 2025. Other examples of collaboration include developing our relationship with Reorg and continuing partnership with the Nelson Trust for the Gloucestershire service with also Young Gloucestershire, P3 and Intuitive Thinking as partners. Within our 'capital card' provision we surpassed 7,500 clients and developed new partnerships with Chelsea FC, Charlton FC, Westminster Abbey, Greggs, Go Ape, Better leisure and Buckingham Palace Tours amongst others. We continue to value our partnerships with CNWL, Bob and with our many commissioners with whom we plan services and work in true partnership and collaboration to improve the quality of services for all clients.

Our people are the heart of Via and the work that we do here. We are proud to have a diverse and multi skilled team who work hard every day to make sure that we can keep



offering the best care and support to the people who need it most. We continually support our staff and volunteers to be the best that they can be.

We undertook many avenues of programs and work to support diversity, equity and inclusion, benefits and reward, celebrating each other and achievements both corporately and individually, valuing volunteers and volunteer leave for staff and investing in learning and development.

Having reviewed and updated the values of Via, in line with our new branding, we have ensured the 3 values Care; Be Human; Do the Right Thing run through all that we do as an organisation and as individuals.

#### **- Evolving, Adapting, Innovating**

We know that to maintain our standards as well as continuously improve, we need to make sure that we never settle for doing things the way we always have. As an organisation we recognise the importance of innovating to create new ways to solve problems and meet needs. We are comfortable adapting and refining current ways of working to make sure that we keep our focus where it should be; offering high quality support and treatment. And we look for large scale, organisational wide ways to improve as well as at a local level.

The Via 'flex' team, introduced last year to meet the demands of our services when temporary staff may be needed continues to grow and develop, however we continue to recognise the strains that staff vacancies have on all our services and staff and we continually strive to respond to these needs. Premises and our working and caring environment continue to also be developed and we see this as ever evolving. Via also became a partner in a psychedelic treatment clinic, in July 2023, as the clinic was initially saved from administration, unfortunately, as a minor partner in the we were not able to save company and the clinic has now filed for administration and will close. This will not end our interest in psychedelic treatment and we will continue to work with patients to develop their treatments in the best ways possible.

#### **- Sharing Expertise**

We are grateful to have a senior team who have decades of experience as well as a clinical team who are experts in what they do, but we also know that we learn the most by listening to the people that use our services as well as our staff. As the world around us changes at dizzying speeds, the way that we need to work and support people also changes. New areas of focus are always arising and we have been able to see that when we share what we know with passion and a willingness to keep learning, we can get incredible results.

Our overall staff team also continues to grow and will give opportunities for all staff to contribute to the success of the services we provide.

### **Governing Document and Constitution**

Via Community Ltd (Via) is a registered Charity (no. 1031602) and was incorporated on 2 April 1993 as a Company Limited by guarantee.

In June 2023 Via Community Ltd became the new name and brand with all subsidiary companies rebranded to same format.



The Company was constituted under a Memorandum of Association that established the objects and powers of the charitable Company and is governed by its Articles of Association. These were adopted on incorporation and updated by special resolutions on 11 October 1993, 18 March 2008, 28 July 2010, 10 January 2011 and 12 September 2011. Under the Articles the Company is managed by its Board of Directors. In the event of the Company being wound up members are required to contribute an amount not exceeding £1.

The Board of Directors is charged with the responsibility of strategy and performance monitoring of the Company.

### **Recruitment and Appointment of Management Committee**

The Directors are the Trustees of the Charity for the purposes of charity law and are also the members of the Management Committee. The Trustees are recruited to ensure a diverse and broad range of relevant experience, knowledge, and business skills. The Chair regularly reviews the membership of the Board to ensure it remains appropriately equipped to meet the strategic needs of the organisation. Should it be identified that additional expertise is needed the Chair will seek to recruit new or additional Trustees utilising recruitment specialists and media as required to attract suitably qualified applicants with a focus on maintaining a diverse and effective Board. The Board believes good governance is fundamental to the Charity's success and have agreed to abide by the Charity Governance Code, with effective governance and the right leadership structures. Good governance enables and supports a charity's compliance with relevant legislation and regulation whilst promoting attitudes and a culture where everything works towards fulfilling the Charity's vision. Trustees consider it important to renew and refresh trusteeship, aligning skills, expertise and behaviours to the changing needs and challenges of the organisation. All Trustees, undergo annual review and appraisal, as do all staff and volunteers and the tenure of Trustees' is based on 3-year appointments to a maximum of 3 terms. Many of the current Trustees have been appointed for terms in excess of 9 years and a renewal program has been agreed. Current Trustees have agreed to end their tenure on staggered dates, allowing for the smooth transfer and introduction of new Trustees before the end of March 2025, new and replacement trustee positions have been identified through a skills audit.

### **Trustee Induction, Training and Review**

An induction plan is in place for all new Trustees who join the Board to ensure they are aware of the constitution, their role and responsibilities, organisational activities, strategic plan and financial and governance arrangements. Training needs are reviewed regularly, and appropriate training arranged as required.

### **Organisational Structure**

The Charity's Board meets a minimum of four times a year for board meetings, as well as scheduling regular strategy specific meetings. Board and strategy meetings also involve the attendance of the Chief Executive and members of the Executive Management Team.

In addition, the Trustees participate in working parties and sub committees appointed by the Board when necessary to progress specific issues, during 2023/24 sub committees were formalised for Finance & Resources, Business Development and Service Delivery &



Governance. The Board delegates day-to-day operations and service delivery to the Chief Executive, who is supported by the Executive Management Team. The Executive Management is as follows:

|                                                       |                   |
|-------------------------------------------------------|-------------------|
| • Chief Executive Officer (CEO)                       | Anna Whitton      |
| • Chief Operating Officer (COO)                       | Brian McGinn      |
| • Executive Medical Director                          | Arun Dhandayudham |
| • Executive Medical Director                          | Yasir Abbasi      |
| • Executive Director of Quality, Impact & Performance | Abi Cooper        |
| • Executive Director of Services                      | Thomas Sackville  |
| • Executive Director of Services                      | Craig Middleton   |
| • Executive Director of Development                   | Graham Howard     |

A performance management framework is in place throughout the organisation involving annual appraisals and regular staff supervision in which performance issues and development needs are addressed. Remuneration is reviewed by management and Trustees on an annual basis, a new remuneration policy was implemented in October 2021, and we continue to improve the culture of the Charity to become an employer of choice. A broad range of key performance indicators are monitored in line with a comprehensive business plan against which progress is tracked and reported to the Board at regular intervals. This includes the monitoring and reporting of service user and commissioner feedback, operational KPIs, business risk and financial performance.

## **Volunteering**

In addition to our Board of Trustees (all of whom are volunteers), Via has benefited from 80-100 volunteers throughout the year, across the organisation, who support a varied range of activities, including:

- Co-facilitation of group programmes.
- Counselling.
- Creative group programmes such as photography
- New brand and name implementation support, including editing of brand launch videos.
- Communications planning support – enabling more effective planning for the year ahead.
- Support to run our capital card pop up shops and as capital card ambassadors.
- Joining the judging panel for our annual People Awards

We recognise the invaluable work that our volunteers do and so as we do every year, we joined in with national Volunteers Week celebrations in June to show our gratitude to their amazing work. Our Volunteer Services team organised picnics, wellbeing sessions, a cinema trip and opportunities to come together over coffee and cake. We know that we couldn't do what we do without our volunteers, and we hope to bring many more onboard in the coming years. We also understand that volunteers enrich our organisation often bringing language skills, cultural understanding and other specialist skills that aren't always covered within a staff team.



As part of our commitment to volunteering, we also offer all members of staff two days of paid volunteering leave each year to give their time back to a cause that is important to them.

## **Staffing**

Via is an organisation that wants to be the employer of choice for staff. We wish all staff to see their future with us and we have an objective to treat all staff equally irrespective of disability, race, religion or gender, provide sector leading terms and conditions and create the conditions for learning and development for all. Via has procedures both formal and informal for consulting staff and keeping them as informed as circumstances permit in all matter that may be of concern to them. Staff are kept informed about the organisation's strategy and objectives, as well as day-to-day news and events. Regular information is available through meetings, briefings, weekly newsletter and out intranet. All staff are encouraged to suggestions and views on performance and are involved in the development of strategy and objectives appropriate to their area of work. Staff have played a vital role in the rebrand of the organisation to Via and its continued marketing to clients, commissioners and public alike.

We recruit and promote on the basis of aptitude and ability without discrimination. It is our policy to give full consideration to suitable applicants for employment and career progression irrespective of disability, race, religion or gender.

Via is committed to learning and development for all staff. Career development within Via is assessed through annual appraisal and regular supervision. A full and intensive induction is given to all staff on joining to allow them the best possible opportunity to excel at their job and continued training if offered, both mandatory and elective during their career with us. This will also allow staff to develop for their current and future roles, enabling a quality service for all service users.

There are no private benefits to any individuals concerned with Via other than the payment of salaries to staff, which is a necessary requirement, in order to provide services and therefore incidental to the carrying out of the purposes.

## **Results**

Via measures its success against internal and external metrics to review if we are achieving our objectives, with services 11,807 service users in treatment and 279 in residential care during the year.

For internal metrics we measure success for the follow measures as performance with agreed target ranges. The percentage of contracts that have achieved those targets is as follows:

|                                                  |     |
|--------------------------------------------------|-----|
| Training compliance                              | 90% |
| Successful completions – Alcohol                 | 88% |
| Successful completions – Alcohol & non-opiates   | 83% |
| Successful completions – Non-opiates             | 94% |
| Successful completions – Opiates                 | 62% |
| Number of service users contacted within 28 days | 68% |
| Care plan compliance                             | 83% |
| Risk assessment compliance                       | 79% |



Medical review compliance (within 6 months) 92%

Our external metrics show:

- all contracts and services have achieved a CQC (Care Quality Commission) rating of good or above.
- 26.26% of people successfully completed treatment at Via compared to a national average of 20.68%. (Source: NDTMS).
- we have attained 'Gold' accreditation with Investors in People (IiP).

## **Risk Management**

The Trustees review the major risks to which the charitable company is exposed and the systems which have been established to mitigate those risks by the review of Via's organisational Risk Register at Board meetings throughout the year. Mitigating actions are identified and implemented and the current position on these is recorded.

A three-year strategic plan that allows for the diversification of funding and activities has been devised and implemented that continues into 23/24 and will be renewed and revitalised during 24/25. The 3 main strategic objects: - grow & reach more people, influence, and strive for improvements in care, directly address the ongoing risks to Via's long-term prospects. Growth will increase revenue and provide greater central contributions and development funds; influencing will position Via as a thought leader and naturally drive our ability to shape further commissioning intentions. The continued development of our Innovation and Research Unit (IRU) is supporting our development of an evidence base package of care which further sets Via apart from many of our competitors. Recent feedback from commissioning panels has highlighted the added value they see from initiatives such as the Capital Card and our links with academic institutions via the IRU. We are now in the implementation and roll out stage of our new core model of service delivery that aims to enhance our work and improve the experience and outcome for all service users. Our staff are a vital asset of our organisation and during the year we have continued to develop our 'pay and reward' policy to provide a market leading offer. All salaries will be benchmarked on, at least, a three yearly basis for all staff with the objective of paying in the upper quartile for all posts. A new strategic plan will be developed and agreed with Trustees during 24/25.

A major risk to the organisation would be loss of confidence of service users and commissioning were Via to experience a negative Care Quality Commission (CQC) inspection. This has been mitigated by the implementation of quality assurance procedures and processes that audit against national quality standards. These include those of the CQC for the relevant services; an internal audit process that measures all Via services against CQC standards and the UK Guidelines on Clinical Management (NICE); the Investors in People standards and ISO 9001 accreditation of central support services.

Increasing demands regarding information security, governance, and adherence to General Data Protection Regulation (GDPR) presents an ongoing risk. Via continues to review its internal systems and processes and we are again advancing our IT infrastructure with a significant move to a Microsoft Sharepoint platform during 24/25 and continued accreditation with cyber essential.



As the majority of the Charity's income is funded from government local authority contracts the current income streams are secure however, we are aware that these may come under pressure, and we will continue to monitor the situation. During 2023/24 we have seen risks arise in the form of the economic and political conditions and their effects on the cost of living and inflation. Via, similar to other organisations, is not immune to this and the effects on salaries, utility costs and all other goods and services. We continue to monitor this very closely and work with our staff, suppliers, commissioners, partners and service users to ensure we achieve value for money in all that we do through efficient and effective use of our resources. We have been prudent in our budgets and forecasts for the year 24/25 and further recognise that the change to employers national insurance will have a major effect on costs. We have established a management team to look at these issues and also the effects that any cancellation or reduction in SSMTRG grants would have on the organisation.

**Related parties: Via Residential Ltd & Via Care Ltd**

Via controls two 100% owned subsidiary companies, namely Via Residential Ltd and Via Care Ltd.

Via Residential Ltd, a long-established charitable company (company number 3197716 and charity number 1055486) which offers inpatient residential detoxification and rehabilitation services. Operated as part of Via, Via Residential Ltd delivers all its work at Passmores House in Harlow, Essex. Via Residential Ltd results are consolidated into the Via group results presented in this report.

Via has the financial capacity and the intention to continue supporting Via Residential to the extent it will remain a going concern for the foreseeable future. Via Residential was projected to break-even in 23/24 however this has not occurred due to two main factors, unfortunately during two periods, late summer and Christmas/New Year occupancy decreased to below 60% and so income was materially reduced, second, the reliance on agency staff at an increased cost again had a severe effect on costs. We have needed to review these matters and the potential financial consequences off these losses. We have therefore instigated increased management measures and revised plans for the future. Via Residential has plans to expand operations so that additional service users can be cared for as part of an expanded Passmores facility, the site already purchased adjacent to Passmores will be converted to six rehab rooms during 24/25 and be available for use in April 2025. With further adjustment this will allow 16 detox rooms and 13 rehab rooms to be utilised and with a new management team we believe the additional flexibility and additional income will allow Passmores to plan for break-even and future surplus. This expansion would ensure the financial stability and viability of the organisation in the medium to long term. Via views that supporting Via Residential is an investment in an exciting future for Via and that a market leading, innovative and fully utilised facility can be developed.

Via Care Ltd, is a private company limited by share capital (registration number 12362901). Via Care enters into contracts for services in line with Via objectives and sub-contracts the delivery of those services to the parent company, Via Community Ltd, under an inter-company agreement.



## **Financial Review**

### **Financial Performance**

A majority of Via's funding comes from publicly tendered health and social care contracts. These are usually local authority based partnerships that commission drug and alcohol services, utilising funding streams from the Home Office and Local Authorities.

In the year to 31 March 2024 our total group income remained steady at £25.47m (2023: £25.63m). This was a year of consolidation and preparation for material growth as we again invested in staff, through the designated development fund, to develop the organisation in 24/25. Expenditure for the year was £26.77m (2023: £25.96m), and after accounting for investment realised losses of £53k, unrealised gains of £135k and revaluation of investment properties, the net movement on funds was a decrease of £874k. Within our movement on funds, we invested £525k net expenditure on planned developments through the designated funds and unfortunately, Via Residential again made significant losses of £336k (2023: £414k), though these losses were reduced from losses incurred during the covid19 pandemic. Designated and Via Residential therefore accounted for £861k with a further £13k net decrease from unrestricted funds. After accounting for a transfer of £70k from revaluations reserves to match the depreciation of land and buildings, Via Community had an operational surplus of £57k. Total funds decreased to £8.33m (2023: £9.21m).

In-line with non-charitable companies we also review the figure for EBITDA (earnings before interest, tax, depreciation and amortisation). EBITDA for 23/24 was negative £589,223 (22/23 : negative £160,916)

Via supports its subsidiary, Via Residential Ltd, which provides residential and day care programmes for detoxification and rehabilitation, complementing the services of Via. As noted above, for the year ended 31 March 2023, Via Residential Ltd recorded an overall deficit of £336k (2023: £414k). Income and expenditure for Via Residential activities both increased against the prior year as there were less periods of reduced occupancy due to Covid-19 however two periods covering late summer and Christmas/New Year encountered disappointing occupancy below 60%. Income increased 25% to £1.7m (2023: £1.35m) and expenditure 15% to £2.03m (2023: £1.76m). It is important to note that we have invested in highly trained staff within Via Residential and these staff are available irrespective of occupancy levels, the losses encountered in recent years show our commitment to the service and quality patient care however periods of low occupancy and increasing agency costs have a significant detrimental effect. A new management team has been put in place for Via Residential and the Charity continues to develop business plans for expansion of our residential service, during 24/25 we will see room capacity increase to 16 detox rooms and 13 rehab rooms, management is confident with the associated increase in income and room flexibility, Via Residential can recover to positive financial performances in 25/26. It is also expected that our Women's Only Detox Centre at the Elms, Tewksbury will also be developed and refurbished in 24/25 leading to further expansion in 25/26. During its second year of operation, Via Care Ltd, had turnover £9.9m (2023: £5.6m) with operating charges of £9.6m (2023: £5.45m) leaving operating profit of £295k (2023: £166k) which was gifted in full to Via Community Ltd.

The Charity had no fundraising activities requiring disclosure under S162A of the Charities Act 2011.

## **Investment Policy**

The principal funding sources for the Charity are derived from fixed term contracts and future income dependent on winning further contracts from local authorities. Diversification of income is an important matter for the Charity and an investment policy for reserves has been developed and put in practice for 2023/24.

## **Reserves Policy**

The Trustees regularly review the level of reserves and the extent to which they meet the day-to-day operational requirements of the organisation. The Board's policy is to retain unrestricted funds in order to meet Via's working capital commitments and to provide for continuity of service in the event of late fund allocation or other such situations requiring contingency funding. The policy sets the level of the unrestricted reserves (excluding designated funds) to be between one and three months unrestricted running costs, the minimum currently considered to be £1.79m - £5.36m.

## **Reserves**

At 31 March 2024, the Group accumulated fund balance of unrestricted funds, excluding intangible and tangible fixed assets was £1.29m (2023: £2.95m), equating to 0.72 months unrestricted running costs, which is just below these requirements. We anticipate that this will improve and be met in the coming financial year.

Total funds which the group holds as at the year-end are £8.33m (2023: £9.2m). Of this total fund balance, £2.24m is restricted funds (2023: £2.17m), restricted funds being those funds held for the purposes as prescribed by the funder and include both capital and revenue grants. Total funds also include a balance of £5.68m (2023: £4.62m) which is related to intangible and tangible fixed assets and investment properties. These funds could only be released by disposing of these assets.

Designated funds at the year-end amounted to £106k (2023: £471k). These funds are held for necessary improvements on properties and development funds for projects offering strategic improvements in the same time frame. The Trustees believe that development of the Charity requires investment and in order to do so, up to 0.5% of unrestricted turnover is transferred to development funds each year to fund such investment.

## **Going concern**

The Trustees are content that future budgets and cash flow projections for the Charity mean that there are no material uncertainties regarding the Charity's ability to continue as a going concern. We have prepared forecasts which consider our cash position, sources of income and planned expenditure for the financial year ahead and 25/26. These forecasts incorporate key challenges including the cost-of-living crisis, changes to employers national insurance costs, risk to contracts and growth activities. The forecasts include additional costs and savings arising from our response and have considered sensitivities surrounding our future income. The Trustees have considered this and, of special note, the effect on salary costs and negotiations that may need to take place with commissioners, we also await the outcome of the review on SSMTGR grants and posts that this funding supports. We continue to monitor this very closely and with our service managers and budget holders, work with our staff, suppliers, commissioners, partners, and service users to ensure we achieve value for money in all that we do through efficient and effective use of our resources. We shall be prudent in



our budgets and forecasts in the coming year with the objective to break-even and provide investment funds in the near future. It is satisfying to report that we will be expanding into 24/25 with contract awards from Gloucestershire, Kingston, and IPS West London. The Trustees have scrutinised the key assumptions within forecasts and are satisfied that the current level of free reserves and cash balances are adequate to meet the group's obligations as they fall due. Having regard to the above, the Trustees are satisfied that there are no material uncertainties around the decision to adopt the going concern basis of accounting in preparing these financial statements.

### **Post Balance Sheet Events**

The Charity has continued its growth objective, plans are now developed to extend Via Residential (Passmores House) to 29 rooms and we await the planning application determination for own Women's Only Detox facility, this facility is expected to open during 2025. Unfortunately the partnership we entered into, as a minority partner, in the Klearwell (Awakn) clinic offering psychedelic treatment for mental health and addiction issues has now dissolved and the clinic closed – this will not end our interest in psychedelic treatments to supplement our current services. During the year we have reassessed our property needs and with the move to hybrid working following covid -19, we believe the funds currently invested in our headquarters premises can be better used to improve our services and further our charitable objectives, the Trustees therefore took the decision to sell our headquarters and we expect this to complete in February 2025. Finally, we have also been awarded contracts for Gloucestershire, Kingston and Hillingdon, and we look forward to bringing our dedicated and quality services to these areas.

### **Auditors**

Crowe U.K. LLP were appointed as the charitable Company's Auditors and have expressed their willingness to continue in that capacity.

## **Directors' Responsibilities Statement**

The Trustees (who are also Directors 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 Directors to prepare financial statements for each financial year. Under that law the Directors have elected to prepare the financial statements with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under Company law the Directors 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 group and of the surplus or deficit of the group for that period. In preparing these financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles in the Charities SORP.
- state whether applicable UK Accounting Standards 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 charitable group will continue in operation.

The Directors 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 charitable group 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 the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## **Disclosure to Auditors**

Insofar as each of the Directors of the charity at the date of approval of this report is aware there is no relevant audit information (information needed by the charity's auditor in connection with preparing the audit report) of which the charity's auditor is unaware. Each Director has taken all the steps that they should have taken as a director in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The Trustees' annual report, including the strategic and impact report, was approved by the Board of Directors on 31st January 2025 and signed on their behalf by



.....  
Yasmin Batliwala – Chair

**Independent Auditor's Report to the Members and the Trustees of  
Via Community Ltd**

**Opinion**

We have audited the financial statements of Via Community Ltd ('the charitable company') and its subsidiary ('the group') for the year ended 31 March 2024 which comprise The Consolidated Statement of Financial Activities, Group and Charity Balance Sheets, Consolidated statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and the charitable company's affairs as at 31 March 2024 and of the group's income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's or the group's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

**Other information**

The trustees are responsible for the other information contained within the annual report. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the

other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion based on the work undertaken in the course of our audit

- the information given in the trustees' report, which includes the directors' report and the strategic report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

### **Matters on which we are required to report by exception**

In light of the knowledge and understanding of the group and charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit

### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed under the Companies Act 2006 and report in accordance with the

Acts and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

**Extent to which the audit was considered capable of detecting irregularities, including fraud**

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charitable company and group operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006, the Charities Act 2011, together with the Charities SORP (FRS 102). We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's and the group's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company and the group for fraud. The laws and regulations we considered in this context for the UK operations were, CQC Regulations for service providers and managers, taxation legislation, health and safety legislation, employment legislation and General Data Protection Regulation (GDPR).

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

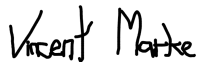
We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing and recognition of contract income, recording the impact of CQC regulatory reviews and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management and the Finance Committee about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing accounting estimates for

biases, reviewing regulatory correspondence with the Charity Commission, and reading regulatory reports and minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Vincent Marke  
Senior Statutory Auditor  
For and on behalf of  
Crowe U.K. LLP  
Statutory Auditor

London 31.01.2025

**VIA COMMUNITY LTD**  
**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (including Income & Expenditure Account)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

|                                                   | Notes | Unrestricted<br>General<br>£ | Designated<br>£ | Restricted &<br>Endowment<br>£ | Total<br>2024<br>£ | Total<br>2023<br>£ |
|---------------------------------------------------|-------|------------------------------|-----------------|--------------------------------|--------------------|--------------------|
| <b>Income</b>                                     |       |                              |                 |                                |                    |                    |
| Donations                                         | 2     | 2,648                        | -               | -                              | 2,648              | 15,434             |
| Charitable Activities                             | 2     | 20,216,108                   | 10,842          | 5,126,029                      | 25,352,979         | 25,551,504         |
| Other Income                                      | 2     | 114,360                      |                 |                                | 114,360            | 58,124             |
| <b>Total Income</b>                               |       | 20,333,116                   | 10,842          | 5,126,029                      | 25,469,987         | 25,625,062         |
| <b>Expenditure</b>                                |       |                              |                 |                                |                    |                    |
| Charitable Activities                             | 3     | 21,158,258                   | 535,831         | 5,071,774                      | 26,765,863         | 25,956,179         |
| <b>Total Expenditure</b>                          |       | 21,158,258                   | 535,831         | 5,071,774                      | 26,765,863         | 25,956,179         |
| <b>Net Income/(Expenditure) before transfers</b>  |       | ( 825,142)                   | ( 524,989)      | 54,255                         | ( 1,295,876)       | ( 331,117)         |
| <b>Transfers between Funds</b>                    |       | ( 170,018)                   | 160,000         | 10,018                         | -                  | -                  |
| <b>Net Income/(Expenditure) for the year</b>      |       | ( 995,160)                   | ( 364,989)      | 64,273                         | ( 1,295,876)       | ( 331,117)         |
| <b>Other recognised Gains/(Losses)</b>            |       |                              |                 |                                |                    |                    |
| Gain/(Loss) on revaluation of investment property |       | 340,000                      | -               | -                              | 340,000            | ( 65,000)          |
| Realised (Loss) on investments                    |       | ( 52,878)                    | -               | -                              | ( 52,878)          | -                  |
| Unrealised Gain on investments                    |       | 134,515                      | -               | -                              | 134,515            | ( 1,071)           |
| <b>Net Movement on Funds</b>                      |       | ( 573,523)                   | ( 364,989)      | 64,273                         | ( 874,239)         | ( 397,188)         |
| <b>Funds at 1 April 2023</b>                      |       | 6,562,557                    | 471,093         | 2,174,485                      | 9,208,135          | 9,605,323          |
| <b>Funds at 31 March 2024</b>                     |       | 5,989,034                    | 106,104         | 2,238,758                      | 8,333,896          | 9,208,135          |

The Statement of Financial Activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses was not prepared.

All of the above amounts relate to continuing activities.

The parent Charity reported total income of £24,067k (2023: £24,273k) and negative net movement on funds of £538,429 (2023: positive £16,460). The 2024 movement on funds includes £525k net planned expenditure from designated funds to enable growth and improvements in the Charity.

The notes on pages 20 to 40 form part of these financial statements.

**VIA COMMUNITY LTD**  
**CONSOLIDATED & CHARITY BALANCE SHEETS**  
**AS AT 31 MARCH 2024**

|                                                     |    | Charity          |                   | Group            |                   |
|-----------------------------------------------------|----|------------------|-------------------|------------------|-------------------|
|                                                     |    | 2024             | 2023*             | 2024             | 2023*             |
|                                                     |    | £                | £                 | £                | £                 |
| Notes                                               |    |                  |                   |                  |                   |
| <b>Fixed Assets</b>                                 |    |                  |                   |                  |                   |
| Intangible Fixed Assets                             | 6  | 141,186          | 112,181           | 141,186          | 112,181           |
| Tangible Fixed Assets                               | 6  | 4,092,644        | 3,387,001         | 4,662,514        | 3,968,690         |
| Investments - Property                              | 7  | 875,000          | 535,000           | 875,000          | 535,000           |
| Investments - Listed                                | 7  | 2,147,223        | 2,007,247         | 2,147,223        | 2,007,247         |
|                                                     |    | <u>7,256,053</u> | <u>6,041,429</u>  | <u>7,825,923</u> | <u>6,623,118</u>  |
| <b>Current Assets</b>                               |    |                  |                   |                  |                   |
| Debtors                                             | 9  | 4,966,297        | 5,779,243         | 3,603,695        | 2,970,738         |
| Cash at bank and in hand                            |    | 1,106,903        | 2,028,723         | 1,844,388        | 4,362,501         |
|                                                     |    | <u>6,073,200</u> | <u>7,807,966</u>  | <u>5,448,083</u> | <u>7,333,239</u>  |
| <b>Current Liabilities</b>                          |    |                  |                   |                  |                   |
| Creditors: Amount falling due within one year       | 10 | ( 3,742,660)     | ( 3,294,122)      | ( 4,402,110)     | ( 3,779,972)      |
| <b>Net Current Assets</b>                           |    | <u>2,330,540</u> | <u>4,513,844</u>  | <u>1,045,973</u> | <u>3,553,267</u>  |
| <b>Total Assets less Current Liabilities</b>        |    | <u>9,586,593</u> | <u>10,555,273</u> | <u>8,871,896</u> | <u>10,176,385</u> |
| Creditors: Amount falling due greater than one year | 11 | - ( 449,500)     | - ( 449,500)      | - ( 449,500)     | - ( 449,500)      |
| Provisions for Liabilities                          | 13 | ( 538,000)       | ( 518,750)        | ( 538,000)       | ( 518,750)        |
| <b>Total Net Assets</b>                             |    | <u>9,048,593</u> | <u>9,587,023</u>  | <u>8,333,896</u> | <u>9,208,135</u>  |
| <b>Funds</b>                                        |    |                  |                   |                  |                   |
| Unrestricted Funds                                  |    |                  |                   |                  |                   |
| General Funds                                       |    | 4,916,107        | 5,052,556         | 4,024,385        | 4,485,542         |
| Revaluation Reserve                                 |    | 1,787,624        | 1,888,889         | 1,964,649        | 2,077,015         |
| Designated Funds                                    |    | 106,104          | 471,093           | 106,104          | 471,093           |
| Total Unrestricted Funds                            | 15 | <u>6,809,835</u> | <u>7,412,538</u>  | <u>6,095,138</u> | <u>7,033,650</u>  |
| Restricted Funds                                    | 16 | <u>2,238,758</u> | <u>2,174,485</u>  | <u>2,238,758</u> | <u>2,174,485</u>  |
| <b>Total Funds</b>                                  |    | <u>9,048,593</u> | <u>9,587,023</u>  | <u>8,333,896</u> | <u>9,208,135</u>  |

- \* 2023 Restated to allow for:
- Restatement of stock as prepayment
  - Reclassification of creditors greater than one year
  - Reclassification of gains/(losses) on revaluation reserves

Approved by the Trustees and authorised for issue on 31st January 2025 and signed on their behalf by:



Yasmin Batliwala - Director

Charity Registration Number: 1031602      Company Registration Number: 2807934  
The notes on pages 20 to 40 form part of these financial statements.

**VIA COMMUNITY LTD**  
**CONSOLIDATED CASHFLOW STATEMENT**  
**FOR THE YEAR ENDED 31 MARCH 2024**

|                                                              | Notes | 2024<br>£           | 2023<br>£           |
|--------------------------------------------------------------|-------|---------------------|---------------------|
| <b>Reconciliation of Cashflows from Operating Activities</b> |       |                     |                     |
| Net Movement in Funds                                        |       | ( 874,239)          | ( 397,188)          |
| Depreciation of tangible & intangible fixed assets           |       | 265,826             | 233,367             |
| (Gain)/Loss on Revaluation of Investment Properties          |       | ( 340,000)          | 65,000              |
| Realised loss on investments                                 |       | 52,878              | -                   |
| *Unrealised (Gain)/Loss on investments                       |       | ( 134,515)          | 1,071               |
| *Decrease in debtors/(Increase)                              |       | ( 632,956)          | 1,559,708           |
| Increase in creditors                                        |       | 622,138             | 1,274,212           |
| Increase in provisions                                       |       | 19,250              | 19,250              |
| Net cash (used in)/provided by operating activities          |       | <u>( 1,021,618)</u> | <u>2,755,420</u>    |
| <b>Cashflows from Investing Activities</b>                   |       |                     |                     |
| Purchase of listed investments                               |       | ( 1,303,263)        | ( 1,122,984)        |
| (Increase)/decrease on cash held on investment               |       | 315,191             | ( 885,334)          |
| Sale proceeds from listed investments                        |       | 929,730             | -                   |
| Purchase of tangible & intangible fixed assets               |       | ( 988,654)          | ( 422,214)          |
| Net cash (used in)/provided by investing activities          |       | <u>( 1,046,996)</u> | <u>( 2,430,532)</u> |
| <b>Cashflows from Financing Activities</b>                   |       |                     |                     |
| *(Decrease) in long term borrowing                           |       | ( 449,500)          | ( 478,500)          |
| Net cash (used in) financing activities                      |       | <u>( 449,500)</u>   | <u>( 478,500)</u>   |
| <b>(Decrease)/Increase in Cash and Cash Equivalents</b>      |       | <b>( 2,518,114)</b> | <b>( 153,612)</b>   |
| <b>Cash and Cash Equivalents at 1 April</b>                  |       | <b>4,362,501</b>    | <b>4,516,113</b>    |
| <b>Cash and Cash Equivalents at 31 March</b>                 | 19    | <b>1,844,387</b>    | <b>4,362,501</b>    |
| <b>Analysis of Cash and Cash Equivalents</b>                 |       |                     |                     |
| Cash at bank and in hand                                     |       | <u>1,844,388</u>    | <u>4,362,501</u>    |
|                                                              |       | <u>1,844,388</u>    | <u>4,362,501</u>    |

- \* 2023 Restated to allow for:
- Restatement of stock as prepayment
  - Reclassification of creditors greater than one year
  - Reclassification of gains/(losses) on revaluation reserves

**VIA COMMUNITY LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**1 Accounting policies**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

**a) Basis of preparation**

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, 2nd edition, effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. The Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy. The Charity has chosen to take advantage of the exemptions available under section 408 of Companies Act 2006 and has therefore not presented the Charity individual Statement of Financial Activities and Charity individual Cash Flow statement in these financial statements.

**b) Basis of consolidation**

The financial statements consolidate the accounts of Via Community Ltd and its controlled entities Via Residential Ltd and Via Care Ltd. The results of these controlled entities are consolidated on a line by line basis for the year. Via Community Ltd also owns 25% shares of Klearwell Via Amitis Ltd through a joint venture arrangement with Amitis Holdings Ltd. Klearwell Via Amitis Ltd holds 100% of the shares of Klearwell Ltd, a treatment centre established to offer alternative therapy for a range of mental health conditions including drug and alcohol additions. The arrangement commenced in July 2023. The charity accounts for its 25% interest and its share of surplus/deficit and assets/liabilities, if material, by consolidation into the group financial statements using the equity method. Given the level of activities in the year, and that both Klearwell Via Amitis Ltd and Klearwell Ltd are now in liquidation, the consolidated accounts have not been prepared as the effect on the Statement of Financial Activities and the Balance Sheet would be immaterial.

**c) Legal status of the Charity**

The Charity, Via Community Ltd, is a company limited by guarantee incorporated in England and Wales. The Charity has no share capital. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity. There are 7 members of the Charity (2023: 7). Company registration 02807934, charitable registration 1031602.

The Charity has two subsidiary companies; Via Residential Ltd - a charitable company limited by guarantee (liability limited to £1 per member), company registration number 03197716, charitable registration number 1055486 and Via Care Ltd - a company limited by share capital, company registration number 12362901.

All three Group companies are incorporated in England and Wales and registered office 18 Dartmouth Street, London, SW1H-9BL.

**d) Going concern**

Following a review of current performance, budgets, cash flow forecasts, business plans and risks, there are no material uncertainties surrounding the Charity's ability to continue as a going concern. We have continued to closely review and monitor the current economic and political climate and its effects on costs and inflation, particularly salary inflation due to increasing national insurance costs and will budget for these for 2025/26 and take appropriate action to manage. The Charity is investing in the future and during 2024/25 will be developing our Womens Only Detox unit and an extension to rehabilitation and detoxification rooms for Passmores residential service. Overall, the Trustees are satisfied there are no material uncertainties surrounding the ability of the group to continue as a going concern and the financial statements have been prepared on that basis.

**VIA COMMUNITY LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**e) Income**

Income is credited to the statement of financial activities in the period to which it relates.

Donations and gifts are recognised when the Charity is entitled to the funds, receipt is probable and the amounts can be measured reliably. Gifts are valued by the Trustees on the basis of their worth to the company.

Income from charitable activities comprises contracts for treatment services, advice and information, and outreach work. Income from contracts, advice and outreach work is recognised upon successful provision of the service on a receivables basis and is accrued or deferred where when funds are received in advance or arrears of service provision.

Grant income is recognised when the Charity becomes entitled to the funds. Where there are grant conditions, the income is recognised once those conditions have been fulfilled, otherwise it is deferred.

**f) Expenditure**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates. Charitable expenditure comprises services identifiable as wholly or mainly in support of the company's charitable and operational work. These costs are regarded as an integral part of carrying out the direct charitable objectives of the company and include an appropriate proportion of overhead costs. During the year we identified that all such overheads should be apportioned directly to service contracts and subsidiary companies.

Governance costs comprise expenditure incurred for constitutional and statutory requirements.

All resources expended are allocated to the particular activity where the cost relates directly to that activity. Indirect costs and overhead expenses are apportioned by the Trustees on a judgemental basis across all service project cost centres in proportion to the turnover or number of staff directly working in each of the service projects.

**g) Volunteers**

The value of the services provided by volunteers is not incorporated into these financial statements.

**h) Fixed assets**

Expenditure on equipment is only capitalised where the cost of individual items exceeds £2,500.

Depreciation is provided at the following annual rates in order to write off the cost of each asset over its expected useful life:

|                                    |                                               |
|------------------------------------|-----------------------------------------------|
| Furniture and Equipment            | 25% straight line                             |
| Fixtures and Fittings              | 20%-33% straight line / Estimated Useful Life |
| Computer Equipment                 | 25% straight line                             |
| Leasehold Improvement              | 20% or term of lease                          |
| Freehold Property (Buildings)      | 2% straight line                              |
| Intangible Fixed Assets - Software | 20% straight line                             |

As is common with many charities, assets are purchased for particular projects from the proceeds of funding specifically given for that purpose. In such circumstances the funds specifically given are treated as income in the year of receipt and the cost of purchase is treated as expenditure in the year of acquisition, which are usually the same financial year. The costs of refurbishment of leasehold premises are matched with any grants recognised as income over the appropriate term of leases.

**VIA COMMUNITY LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**i) Revaluation of tangible fixed assets**

The Charity has adopted the revaluation model to revalue items of freehold property 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.

Currently the land and buildings are indiscernible from each other and therefore held and depreciated as one value.

The fair value of land and buildings is usually determined from market-based evidence by appraisal that is normally undertaken by professionally qualified valuers, at next valuation a split of land and buildings will be undertaken.

A full valuation is undertaken every five years.

Revaluation gains and losses are recognised in the Statement of Financial Activities and added to reserves in a separate Revaluation Reserve.

**j) Fixed Asset Investments**

**Investment Properties**

Investment properties are measured at fair value with any change recognised in the Statement of Financial Activities.

The Trustees deem market value to be a fair approximation of fair value for the purpose of obtaining valuations.

An internal valuation using suitably qualified staff is undertaken every year and a full valuation is undertaken every five years.

**Listed Investments**

Listed investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance Sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments in the Consolidated Statement of Financial Activities. Transactions are expensed as incurred.

**k) Fund accounting**

Unrestricted accumulated funds consist of those funds that the company may use in furtherance of its objectives at the discretion of the Trustees.

Designated funds are those unrestricted funds that have been set aside (designated) for particular use by the Trustees.

The restricted funds are monies raised for, and their use restricted to, a specific purpose, or donations subject to donor imposed conditions.

**l) Taxation**

The Charity meets the definition of a charitable company for UK corporation tax purposes.

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.

**m) Pension Costs**

The Charity operates both defined contribution and defined benefit pension schemes for its employees. The assets of both schemes are held separately from those of the charity.

Defined Contribution Schemes:

The pension costs of the schemes represent the contributions payable by the Charity during the year and are charged to the Statement of Financial Activities within staff costs.

Defined Benefit Schemes:

The pension costs of the schemes represent the contributions payable by the Charity during the year together with any provision for Via's liability in relation to the schemes.

**VIA COMMUNITY LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**m) Pension Costs (Ctd)**

Where the Charity participates in a multi-employer defined benefit scheme it is not always possible to identify on a reasonable and consistent basis the Charity's share of the underlying assets and liabilities as the assets are joined for investment purposes and benefits realised from total assets of any scheme. The accounting charge for the period, under FRS 102 represents the employer's contribution payable. The liability to make payments to fund any deficit relating to past service is recognised where the Charity has entered into an agreement to make those payments.

Where notice has been given to exit a scheme then the liability included in the financial statements is the Trustees' best estimate of the liability on withdrawal.

**n) Operating leases**

Rentals applicable to operating leases are charged to the Statement of Financial Activities in the period in which the cost is incurred. Benefits received and receivable as an incentive to sign an operating lease are recognised on a straight line basis over the period of the lease.

**o) Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Accrued income and tax recoverable is included at the best estimate of the amounts receivable at the balance sheet date.

**p) Creditors**

Creditors are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

**q) Financial Instruments**

Financial assets and liabilities are recognised when the entity becomes a party to the contractual provisions of the instrument. All financial assets and liabilities are initially measured at transaction price (including transaction costs). The Charity 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.

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

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Concessionary inter company loan was originally recognised at transaction price and subsequently at amortised cost.

**VIA COMMUNITY LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**r) Country of incorporation and registered office address**

The registered office is situated in England and Wales and its address is 18 Dartmouth Street, London, SW1H 9BL.

**s) 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.

**t) Judgements and key sources of estimation uncertainty**

In the application of the Charity's accounting policies, the Trustees are required to make judgment estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The Trustees have reviewed the current Balance Sheet value of assets and liabilities and in particular property and buildings in the light of the current economic conditions, cost of living and inflationary pressures and believe the values as stated are correct at this time. The estimates and associated assumptions based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the accounting period in which the estimate is reviewed where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods. Areas of key estimate and judgement include the valuation of land and buildings, the valuation of the defined benefit pension scheme liability and provisions for liabilities including dilapidations.

**2 Income**

|                                                                                 | 2024<br>£         | 2023<br>£         |
|---------------------------------------------------------------------------------|-------------------|-------------------|
| Donations                                                                       |                   |                   |
| Unrestricted - General                                                          | 2,648             | 10,744            |
| Unrestricted - Designated                                                       | -                 | 4,190             |
| Restricted                                                                      | -                 | 500               |
|                                                                                 | <u>2,648</u>      | <u>15,434</u>     |
| Charitable Activities                                                           |                   |                   |
| Drug & Alcohol Services incl Integrated, Adult, Young People & Criminal Justice | 23,657,660        | 24,203,130        |
| Residential Detox & Rehab                                                       | 1,695,318         | 1,348,374         |
|                                                                                 | <u>25,352,979</u> | <u>25,551,504</u> |

The Trustees' Report contains information on the local authorities that fund the Charity's services.

There are no unfulfilled conditions or other contingencies attaching to government funding received.

|               | 2024<br>£      | 2023<br>£     |
|---------------|----------------|---------------|
| Other Income  |                |               |
| Investments   |                |               |
| Dividends     | 72,849         | 7,310         |
| Bank Interest | -              | 3,759         |
| Rental Income | 41,410         | 41,075        |
| Sundry Income | 101            | 5,980         |
|               | <u>114,360</u> | <u>58,124</u> |

**VIA COMMUNITY LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**3 Total Expenditure**

|                           | Staff<br>Costs    | Direct<br>Costs  | Support<br>Costs<br>(Excl staff cost) | Total<br>2024     | Total<br>2023     |
|---------------------------|-------------------|------------------|---------------------------------------|-------------------|-------------------|
|                           | £                 | £                | £                                     | £                 | £                 |
| Drug & Alcohol Services   | 16,529,380        | 6,782,867        | 1,175,457                             | 24,487,704        | 24,049,237        |
| Residential Detox & Rehab | 944,637           | 845,216          | 241,377                               | 2,031,230         | 1,761,432         |
| Governance Costs          | -                 | -                | 246,929                               | 246,929           | 145,510           |
|                           | <u>17,474,017</u> | <u>7,628,083</u> | <u>1,663,763</u>                      | <u>26,765,863</u> | <u>25,956,179</u> |

**Allocation of Support Costs (excl Staff Costs)**

|                           | Executive<br>& Central<br>Admin | Finance &<br>Resources | Business<br>Development | Quality,<br>Data &<br>Performance | Total<br>2024    | Total<br>2023    |
|---------------------------|---------------------------------|------------------------|-------------------------|-----------------------------------|------------------|------------------|
|                           | £                               | £                      | £                       | £                                 | £                | £                |
| Drug & Alcohol Services   | 955,784                         | 136,390                | 15,443                  | 67,840                            | 1,175,457        | 1,288,803        |
| Residential Detox & Rehab | 241,377                         | -                      | -                       | -                                 | 241,377          | 295,380          |
| Governance Costs          | 195,569                         | 51,360                 | -                       | -                                 | 246,929          | 145,510          |
|                           | <u>1,392,729</u>                | <u>187,750</u>         | <u>15,443</u>           | <u>67,840</u>                     | <u>1,663,763</u> | <u>1,729,693</u> |

Property repairs and maintenance, insurance and IT costs (including equipment, maintenance, software and internet and communication costs) are now charged directly to service contracts and therefore no longer attributable to support costs.

**Comparative Total Expenditure for the year ended 31 March 2023**

|                           | Staff<br>Costs    | Direct<br>Costs  | Support<br>Costs<br>(Excl staff cost) | Total<br>2023     | Total<br>2022     |
|---------------------------|-------------------|------------------|---------------------------------------|-------------------|-------------------|
|                           | £                 | £                | £                                     | £                 | £                 |
| Drug & Alcohol Services   | 15,094,215        | 7,666,919        | 1,288,103                             | 24,049,237        | 19,709,614        |
| Residential Detox & Rehab | 796,748           | 668,604          | 296,080                               | 1,761,432         | 1,526,832         |
| Governance Costs          | -                 | -                | 145,510                               | 145,510           | 203,286           |
|                           | <u>15,890,963</u> | <u>8,335,523</u> | <u>1,729,693</u>                      | <u>25,956,179</u> | <u>21,439,733</u> |

**Comparative Allocation of Support Costs (excl Staff Costs) for the year ended 31 March 2023**

|                           | Executive<br>& Central<br>Admin | Finance &<br>Resources | Business<br>Development | Quality,<br>Data &<br>Performance | Total<br>2023    | Total<br>2022    |
|---------------------------|---------------------------------|------------------------|-------------------------|-----------------------------------|------------------|------------------|
|                           | £                               | £                      | £                       | £                                 | £                | £                |
| Drug & Alcohol Services   | 1,085,655                       | 118,009                | 14,882                  | 70,257                            | 1,288,803        | 733,379          |
| Residential Detox & Rehab | 295,380                         | -                      | -                       | -                                 | 295,380          | 272,409          |
| Governance Costs          | 100,909                         | 44,600                 | -                       | -                                 | 145,509          | 203,286          |
|                           | <u>1,481,944</u>                | <u>162,609</u>         | <u>14,882</u>           | <u>70,257</u>                     | <u>1,729,693</u> | <u>1,209,075</u> |

**VIA COMMUNITY LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**3 Total Expenditure (ctd)**

|                                       | 2024           | 2023           |
|---------------------------------------|----------------|----------------|
|                                       | £              | £              |
| Governance Costs                      |                |                |
| Legal & Professional                  | 131,162        | 20,833         |
| Audit Fees                            | 51,360         | 44,600         |
| Head Office Costs (excl Depreciation) | 64,406         | 80,077         |
|                                       | <u>246,929</u> | <u>145,510</u> |

All governance costs in the current and previous year relate to unrestricted funds.  
All expenditure within the Financial Statements is inclusive of unrecoverable Vat.

**4 Net Expenditure**

|                                                     | 2024           | 2023           |
|-----------------------------------------------------|----------------|----------------|
|                                                     | £              | £              |
| Net Expenditure is stated after charging:           |                |                |
| Auditors Remuneration: current year (excluding Vat) | 42,800         | 37,500         |
| Operating Leases                                    | 617,812        | 560,908        |
| Depreciation                                        | 265,826        | 233,367        |
| Interest Paid                                       | 31,590         | 23,394         |
|                                                     | <u>958,028</u> | <u>855,169</u> |

**VIA COMMUNITY LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**5 Analysis of Staff Costs & Key Management Personnel**

|                                                 | 2024              | 2023              |
|-------------------------------------------------|-------------------|-------------------|
|                                                 | £                 | £                 |
| Salaries & Wages                                | 15,453,839        | 13,977,385        |
| Social Security Costs                           | 1,554,158         | 1,481,211         |
| Pension Costs                                   | 466,021           | 432,367           |
|                                                 | <u>17,474,017</u> | <u>15,890,963</u> |
| Clinical, Agency Support & Other Staffing Costs | 2,093,819         | 1,807,848         |
|                                                 | <u>19,567,837</u> | <u>17,698,811</u> |

The number of employees whose emoluments for taxation purposes amounted to over £60,000 in the year was as follows:

|                                                        | 2024          | 2023          |
|--------------------------------------------------------|---------------|---------------|
| £60,001 - £70,000                                      | 7             | 3             |
| £70,001 - £80,000                                      | 3             | 4             |
| £80,001 - £90,000                                      | 1             | 1             |
| £90,001 - £100,000                                     | 1             | 2             |
| £100,001 - £110,000                                    | 2             | 1             |
| £110,001 - £120,000                                    | -             | 1             |
| £120,001 - £130,000                                    | 3             | 3             |
| £130,001 - £140,000                                    | 2             | -             |
| £140,001 - £150,000                                    | -             | 1             |
| £150,001 - £160,000                                    | -             | -             |
| £161,001 - £170,000                                    | -             | 1             |
| £171,001 - £180,000                                    | -             | -             |
| £180,001 - £190,000                                    | 1             | -             |
|                                                        | £             | £             |
| Pension contributions in respect of the above bandings | <u>64,633</u> | <u>48,661</u> |

Trustees are not remunerated for their services and during the year, no Trustee was reimbursed for any travel expenses (2023 - £nil)

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

|                                      | 2024       | 2023       |
|--------------------------------------|------------|------------|
|                                      | £          | £          |
| Management, Administration & Support | 61         | 54         |
| Drug & Alcohol Services              | 353        | 339        |
| Residential Detox & Rehab            | 18         | 19         |
|                                      | <u>432</u> | <u>412</u> |

During the year the total aggregate amount of termination benefits recognised in the year was £5,000 (2023 - £18,806).

Key management personnel throughout the year consisted of 8 staff (2023 - 8) whose total remuneration, including pension contribution and social security costs paid by Charity equate to £965,646 (2023 - £969,512).

The highest paid Executive Director received remuneration of £182,000.

**VIA COMMUNITY LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**6 Fixed Assets**

|                         | Tangible                     |                           |                            | Intangible |               |
|-------------------------|------------------------------|---------------------------|----------------------------|------------|---------------|
|                         | Freehold Land<br>& Buildings | Leasehold<br>Improvements | Fixtures,<br>Fittings & Eq | Software   | Total<br>2024 |
| <u>Group</u>            | £                            | £                         | £                          | £          | £             |
| Cost or Valuation       |                              |                           |                            |            |               |
| At 1 April 2023         | 3,632,305                    | 822,239                   | 398,303                    | 261,044    | 5,113,892     |
| Additions               | 599,690                      | 172,132                   | 140,861                    | 75,972     | 988,654       |
| Revaluations            | -                            | -                         | -                          | -          | -             |
| Disposals               | -                            | -                         | -                          | -          | -             |
| At 31 March 2024        | 4,231,995                    | 994,371                   | 539,164                    | 337,017    | 6,102,546     |
| Depreciation            |                              |                           |                            |            |               |
| At 1 April 2023         | 143,678                      | 428,366                   | 306,115                    | 154,862    | 1,033,020     |
| Charge for year         | 79,111                       | 103,938                   | 41,808                     | 40,970     | 265,826       |
| Released on revaluation | -                            | -                         | -                          | -          | -             |
| Disposals               | -                            | -                         | -                          | -          | -             |
| At 31 March 2024        | 222,789                      | 532,304                   | 347,923                    | 195,832    | 1,298,847     |
| Net Book Value          |                              |                           |                            |            |               |
| At 31 March 2024        | 4,009,206                    | 462,067                   | 191,241                    | 141,185    | 4,803,700     |
| At 1 April 2023         | 3,488,628                    | 393,873                   | 92,188                     | 106,183    | 4,080,871     |
| <u>Charity</u>          |                              |                           |                            |            |               |
| Cost or Valuation       |                              |                           |                            |            |               |
| At 1 April 2023         | 3,077,305                    | 655,088                   | 347,915                    | 261,044    | 4,341,353     |
| Additions               | 599,690                      | 172,132                   | 134,506                    | 75,972     | 982,300       |
| Revaluation             | -                            | -                         | -                          | -          | -             |
| Disposals               | -                            | -                         | -                          | -          | -             |
| At 31 March 2024        | 3,676,995                    | 827,220                   | 482,421                    | 337,017    | 5,323,653     |
| Depreciation            |                              |                           |                            |            |               |
| At 1 April 2023         | 121,478                      | 291,404                   | 274,428                    | 154,862    | 842,171       |
| Charge for year         | 68,011                       | 102,822                   | 35,849                     | 40,970     | 247,652       |
| Released on revaluation | -                            | -                         | -                          | -          | -             |
| Disposals               | -                            | -                         | -                          | -          | -             |
| At 31 March 2024        | 189,489                      | 394,226                   | 310,277                    | 195,832    | 1,089,823     |
| Net Book Value          |                              |                           |                            |            |               |
| At 31 March 2024        | 3,487,506                    | 432,994                   | 172,144                    | 141,185    | 4,233,830     |
| At 1 April 2023         | 2,955,828                    | 363,684                   | 73,487                     | 106,183    | 3,499,182     |

Freehold Land and Buildings were revalued as at 31 March 2021. The valuation was undertaken by Cluttons Chartered Surveyors. The historical cost of these properties is £1,736,956 (2023 - £1,137,266).

**VIA COMMUNITY LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**7 Fixed Assets**

Investments - Property

|                            | Total<br>2024  | Total<br>2023  |
|----------------------------|----------------|----------------|
| <u>Group &amp; Charity</u> | £              | £              |
| Market Value               |                |                |
| At 1 April 2023            | 535,000        | 600,000        |
| Additions                  | -              | -              |
| Revaluations               | 340,000        | ( 65,000)      |
| Disposals                  | -              | -              |
| At 31 March 2024           | <u>875,000</u> | <u>535,000</u> |

Freehold Land and Buildings were revalued as at 31 March 2021. The valuation was undertaken by Cluttons Chartered Surveyors. The historical cost of these properties is £494,425 (2023 - £494,425)

An annual review is undertaken by suitably qualified internal staff and/or external advisors to provide an estimate of any impairment or increase in value.

Investments - Listed

|                                             | Total<br>2024    | Total<br>2023    |
|---------------------------------------------|------------------|------------------|
| <u>Group &amp; Charity</u>                  | £                | £                |
| Listed Investments                          |                  |                  |
| Market value at 1 April 2023                | 1,121,913        | -                |
| Additions                                   | 1,304,533        | 1,122,984        |
| Sales proceeds                              | ( 929,730)       | -                |
| Realised Loss                               | ( 54,149)        | -                |
| Unrealised Gain/(Loss)                      | 134,515          | ( 1,071)         |
| Market value at 31 March 2024               | <u>1,577,081</u> | <u>1,121,913</u> |
| Cash deposits held as investments           | <u>570,142</u>   | <u>885,334</u>   |
| Total value of investments at 31 March 2024 | <u>2,147,223</u> | <u>2,007,247</u> |

Listed investments have been valued by Canaccord Genuity at 31 March 2024.

**VIA COMMUNITY LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**8 Subsidiary Undertakings**

Via has two wholly owned subsidiaries, Via Residential Ltd and Via Care Ltd.

**Via Residential Ltd**

Via Residential Ltd is a charitable company limited by guarantee, company no. 03197716, charity no. 1055486.

Via control the subsidiary by controlling the membership of the Board of Trustees.

The activities and results of Via Residential Ltd are summarised as follows:

|                                          | Via Residential Ltd |              |
|------------------------------------------|---------------------|--------------|
|                                          | 2024                | 2023         |
|                                          | £                   | £            |
| Statement of Financial Activities        |                     |              |
| Total Income                             | 1,695,420           | 1,351,285    |
| Total Expenditure                        | ( 2,031,230)        | ( 1,764,932) |
| Net (Expenditure)                        | ( 335,810)          | ( 413,648)   |
| Gain on revaluation of freehold property | -                   | -            |
| Net Movement on Funds                    | ( 335,810)          | ( 413,648)   |
| Balance Sheet                            |                     |              |
| Total Assets                             | 1,023,196           | 941,239      |
| Total Liabilities                        | ( 2,398,731)        | ( 1,980,964) |
| Net Liabilities/Funds                    | ( 1,375,535)        | ( 1,039,725) |

**Via Care Ltd**

Via Care Ltd is a trading company limited by guarantee, having no share capital, company number 12362901.

Via control the subsidiary by controlling the membership of the Board.

The activities and results of Via Care Ltd are summarised as follows:

|                                  | Via Care Ltd |              |
|----------------------------------|--------------|--------------|
|                                  | 2024         | 2023         |
|                                  | £            | £            |
| Statement of Retained Earnings   |              |              |
| Turnover                         | 9,891,739    | 5,612,361    |
| Other Operating Charges          | ( 9,597,069) | ( 5,446,160) |
| Operating Profit                 | 294,670      | 166,200      |
| Gift aid to parent organisation  | ( 294,670)   | ( 166,200)   |
| Retained Earnings at end of year | -            | -            |
| Balance Sheet                    |              |              |
| Total Assets                     | 2,321,986    | 3,652,774    |
| Total Liabilities                | ( 2,321,986) | ( 3,652,774) |
| Net Liabilities/Funds            | -            | -            |

**VIA COMMUNITY LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**9 Debtors**

|                                      | Charity          |                  | Group            |                  |
|--------------------------------------|------------------|------------------|------------------|------------------|
|                                      | 2024             | 2023             | 2024             | 2023             |
|                                      | £                | £                | £                | £                |
| Trade Debtors                        | 780,734          | 1,026,088        | 2,682,676        | 2,697,117        |
| Amounts Owed from Group undertakings |                  |                  |                  |                  |
| Concessionary Loan                   | 1,200,000        | 1,200,000        | -                | -                |
| Gift Aid                             | 27,517           | 166,201          | -                | -                |
| Other Residential                    | 1,078,387        | 3,781,688        | -                | -                |
| Care                                 | 1,666,489        | -                | -                | -                |
| Provision for Inter-company debt     | ( 660,838)       | ( 660,838)       | -                | -                |
| *Prepayments & Accrued Income        | 439,502          | 256,036          | 574,426          | 262,637          |
| Other debtors                        | 434,505          | 10,067           | 346,593          | 10,984           |
|                                      | <u>4,966,296</u> | <u>5,779,243</u> | <u>3,603,694</u> | <u>2,970,738</u> |

A concessionary loan of £1,200,000 exists from Via Community Ltd, the parent Charity, to Via Residential Ltd. As the concessionary loan is for charitable purposes it is unsecured, repayable on demand and 0% interest. It is expected that the first repayment will be in 2025/26.

Via Community Ltd has provided for inter-company debt of £660,838 (2023 - £660,838) from Via Residential Ltd.

\*Prior year adjustment for 2023 has been made above to reclassify laptops in stock as part of prepayments.

**10 Creditors: amounts falling due within one year**

|                                    | Charity          |                  | Group            |                  |
|------------------------------------|------------------|------------------|------------------|------------------|
|                                    | 2024             | 2023             | 2024             | 2023             |
|                                    | £                | £                | £                | £                |
| *Bank Loans                        | 449,500          | 29,000           | 449,500          | 29,000           |
| Trade Creditors                    | 2,303,032        | 2,205,964        | 2,387,772        | 2,274,866        |
| Amounts Owed to Group undertakings | -                | -                | -                | -                |
| Accruals & Deferred Income         | 535,768          | 333,956          | 543,674          | 361,889          |
| Taxation & Social Security         | 345,480          | 360,196          | 903,150          | 746,581          |
| Other Creditors                    | 108,881          | 365,005          | 118,013          | 367,635          |
|                                    | <u>3,742,660</u> | <u>3,294,122</u> | <u>4,402,110</u> | <u>3,779,972</u> |

\*Prior year adjustment for 2023 has been made above to reclassify bank loans.

**VIA COMMUNITY LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**11 Creditors: amounts falling due after one year**

|                       | Charity |         | Group |         |
|-----------------------|---------|---------|-------|---------|
|                       | 2024    | 2023    | 2024  | 2023    |
|                       | £       | £       | £     | £       |
| Bank Loans            |         |         |       |         |
| *Bank loans 2-5 years | -       | 449,500 | -     | 449,500 |
|                       | -       | 449,500 | -     | 449,500 |

Bank loans are secured on freehold properties.

A Barclays Bank Plc loan for £580,000 was made to Via on 2 August 2019 for a term of 5 years for the freehold purchase of Kings Acre, Third Avenue, Harlow. Interest is charged at 2.05% over bank base rate.

This bank loan is repayable in August 2024 and terms will be sought to refinance.

\*Prior year adjustment for 2023 has been made above to reclassify bank loans.

**12 Deferred Income**

|                          | 2024       | 2023      |
|--------------------------|------------|-----------|
|                          | £          | £         |
| Unrestricted             |            |           |
| Opening: Balance 1 April | ( 202,042) | ( 27,290) |
| Amount released in year  | 202,042    | 27,290    |
| Amounts deferred in year | 372,551    | 202,042   |
| Closing balance 31 March | 372,551    | 202,042   |

**13 Provisions for Liabilities**

|                         | At 1 April<br>2023 | Utilised/<br>Released | Provided | At 31 March<br>2024 |
|-------------------------|--------------------|-----------------------|----------|---------------------|
|                         | £                  | £                     | £        | £                   |
| Group                   |                    |                       |          |                     |
| Pension Provision       | 194,000            | -                     | -        | 194,000             |
| Dilapidations & Repairs | 324,750            | -                     | 19,250   | 344,000             |
|                         | 518,750            | -                     | 19,250   | 538,000             |
| Charity                 |                    |                       |          |                     |
| Pension Provision       | 194,000            | -                     | -        | 194,000             |
| Dilapidations & Repairs | 324,750            | -                     | 19,250   | 344,000             |
|                         | 518,750            | -                     | 19,250   | 538,000             |

**Pension Provision**

Costs that the Charity estimate may be incurred to meet existing pension liabilities.

**Dilapidations & Repairs**

Costs that the Charity estimate may be incurred upon vacating properties that are currently occupied for the delivery of services. The provision is split over all properties leased by the Charity. Uncertainty exists regarding both the amount and the timing of these costs.

**VIA COMMUNITY LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**14 Commitments under Operating Leases**

At 31 March 2024 the Group and Charity had future minimum lease payments under non-cancellable operating leases as follows:

|                                        | Charity          |                  | Group            |                  |
|----------------------------------------|------------------|------------------|------------------|------------------|
|                                        | 2024             | 2023             | 2024             | 2023             |
|                                        | £                | £                | £                | £                |
| Not more than 1 year                   | 550,065          | 463,784          | 550,065          | 463,784          |
| More than 1 year and less than 5 years | 1,274,230        | 1,032,917        | 1,274,230        | 1,032,917        |
| More than 5 years                      | 355,819          | 812,000          | 355,819          | 812,000          |
|                                        | <u>2,180,114</u> | <u>2,308,701</u> | <u>2,180,114</u> | <u>2,308,701</u> |

**15 Unrestricted Funds**

|                                                   | Charity          |                  | Group            |                  |
|---------------------------------------------------|------------------|------------------|------------------|------------------|
|                                                   | 2024             | 2023             | 2024             | 2023             |
|                                                   | £                | £                | £                | £                |
| Unrestricted Funds                                |                  |                  |                  |                  |
| General Funds                                     |                  |                  |                  |                  |
| Balance at 1 April                                | 6,941,444        | 7,808,535        | 6,562,557        | 7,182,458        |
| Net Income/(Expenditure) before Transfers         | ( 489,332)       | 706,630          | ( 825,142)       | 292,982          |
| Transfers (to) Restricted Funds                   | ( 10,018)        | ( 28,478)        | ( 10,018)        | ( 28,478)        |
| Transfers (to) Designated Funds                   | ( 160,000)       | ( 818,334)       | ( 160,000)       | ( 818,334)       |
|                                                   | <u>6,282,095</u> | <u>7,668,353</u> | <u>5,567,398</u> | <u>6,628,628</u> |
| Provision for inter-company debt                  | -                | ( 660,838)       | -                | -                |
| Gain/(loss) on revaluation of investment property | 340,000          | ( 65,000)        | 340,000          | ( 65,000)        |
| Unrealised gain/(loss) on investments             | 134,515          | ( 1,071)         | 134,515          | ( 1,071)         |
| Realised gain/(loss) on investments               | ( 52,878)        | -                | ( 52,878)        | -                |
| Balance at 31 March                               | <u>6,703,731</u> | <u>6,941,444</u> | <u>5,989,034</u> | <u>6,562,557</u> |
| Designated Funds                                  |                  |                  |                  |                  |
| Balance at 1 April                                | 471,093          | 446,320          | 471,093          | 446,320          |
| Net Income/(Expenditure) before Transfers         | ( 524,989)       | ( 793,561)       | ( 524,989)       | ( 793,561)       |
| Transfers (to)/from General Unrestricted Funds    | 160,000          | 818,334          | 160,000          | 818,334          |
| Balance at 31 March                               | <u>106,104</u>   | <u>471,093</u>   | <u>106,104</u>   | <u>471,093</u>   |
| Total Unrestricted Funds at 31 March 2023         | <u>6,809,835</u> | <u>7,412,538</u> | <u>6,095,139</u> | <u>7,033,650</u> |

**VIA COMMUNITY LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**16 Analysis of Net Assets between Funds**

|                                      | Revaluation<br>Reserve<br>£ | Unrestricted<br>Fund<br>£ | Designated<br>Fund<br>£ | Restricted<br>Fund<br>£ | Total<br>£               |                          |
|--------------------------------------|-----------------------------|---------------------------|-------------------------|-------------------------|--------------------------|--------------------------|
| Fund balances at 31 March 2024       |                             |                           |                         |                         |                          |                          |
| are represented by :                 |                             |                           |                         |                         |                          |                          |
| Tangible Fixed Assets                | 1,964,649                   | 2,697,864                 | -                       | -                       | 4,662,513                |                          |
| Intangible Fixed Assets              | -                           | 141,186                   | -                       | -                       | 141,186                  |                          |
| Investments - Property               |                             | 875,000                   | -                       | -                       | 875,000                  |                          |
| Investments - Stocks & Shares        | -                           | 2,147,223                 | -                       | -                       | 2,147,223                |                          |
| Current Assets                       | -                           | 3,103,221                 | 106,104                 | 2,238,758               | 5,448,083                |                          |
| Creditors: falling due within 1 year | - (                         | 4,402,110)                | -                       | -                       | ( 4,402,110)             |                          |
| Creditors: falling due after 1 year  | -                           | -                         | -                       | -                       | -                        |                          |
| Provisions                           | - (                         | 538,000)                  | -                       | -                       | ( 538,000)               |                          |
| Total Net Assets                     | 1,964,649                   | 4,024,385                 | 106,104                 | 2,238,758               | 8,333,896                |                          |
| Movement in Funds                    | At 1 April<br>2023<br>£     | Income<br>£               | Expenditure<br>£        | Transfers<br>£          | Gains /<br>(Losses)<br>£ | At 31 March<br>2024<br>£ |
| Unrestricted Funds                   |                             |                           |                         |                         |                          |                          |
| *General Funds                       | 4,485,543                   | 20,333,116                | ( 21,086,468)           | ( 129,443)              | 421,636                  | 4,024,385                |
| *Revaluation Reserve                 | 2,077,014                   | -                         | ( 71,790)               | ( 40,575)               | -                        | 1,964,649                |
| Sub-total                            | 6,562,557                   | 20,333,116                | ( 21,158,258)           | ( 170,018)              | 421,636                  | 5,989,034                |
| Designated Funds                     |                             |                           |                         |                         |                          |                          |
| Premises Improvement Fund            | 83,443                      | -                         | -                       | -                       | -                        | 83,443                   |
| Development Fund                     | 387,650                     | 10,842                    | ( 535,831)              | 160,000                 | -                        | 22,661                   |
| Sub-total                            | 471,093                     | 10,842                    | ( 535,831)              | 160,000                 | -                        | 106,104                  |
| Total Unrestricted Funds             | 7,033,650                   | 20,343,958                | ( 21,694,089)           | ( 10,018)               | 421,636                  | 6,095,139                |

\* Revaluation Reserve - Prior year, 2023, Revaluation Reserve has been restated to include revaluation on land and property only, as long term assets of the Charity.

£40,575 has been transferred from Revaluation Reserve to General Funds as representative of revaluation funds derived from Investment Properties.

**VIA COMMUNITY LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**16 Analysis of Net Assets between Funds (Ctd)**

| Movement in Funds                                 | At 1 April<br>2023<br>£ | Income<br>£ | Expenditure<br>£ | Transfers<br>£ | Gains /<br>(Losses)<br>£ | At 31 March<br>2024<br>£ |
|---------------------------------------------------|-------------------------|-------------|------------------|----------------|--------------------------|--------------------------|
| Total Unrestricted Funds                          | 7,033,650               | 20,343,958  | ( 21,694,089)    | ( 10,018)      | 421,636                  | 6,095,139                |
| Restricted Funds                                  |                         |             |                  |                |                          |                          |
| Capital Grants                                    | 147,205                 | -           | ( 20,489)        | -              | -                        | 126,716                  |
| SSMTRG (previously OHID)                          | 494,744                 | 2,485,832   | ( 2,710,011)     | -              | -                        | 270,565                  |
| Brent - Mental Health                             | 68,787                  | 150,000     | ( 147,536)       | -              | -                        | 71,251                   |
| Redbridge Lateral Flow Test                       | 171,887                 | -           | ( 25,855)        | -              | -                        | 146,032                  |
| Greenwich Inpatient Rehab (                       | 259)                    | 201,300     | ( 156,933)       | -              | -                        | 44,108                   |
| Merton Inpatient Rehab                            | -                       | 76,086      | ( 47,794)        | -              | -                        | 28,292                   |
| Harrow - Smoking Cessation                        | 71,367                  | 47,977      | ( 64,145)        | -              | -                        | 55,199                   |
| Merton Homeless Outreach F                        | 78,671                  | -           | ( 22,114)        | -              | -                        | 56,557                   |
| Rough Sleepers Grants                             | 1,037,999               | 2,042,312   | ( 1,724,355)     | -              | -                        | 1,355,956                |
| Others - individual balances<br>less than £50,000 | 104,083                 | 122,521     | ( 152,542)       | 10,018         | -                        | 84,080                   |
| Total Restricted Funds                            | 2,174,484               | 5,126,028   | ( 5,071,774)     | 10,018         | -                        | 2,238,756                |
| Total Funds                                       | 9,208,135               | 25,469,986  | ( 26,765,863)    | ( 0)           | 421,636                  | 8,333,895                |

Development funds: funds that have been designated by the Trustee's for future planned expenditure on specific purposes. Total development funds of £106,104 have been created to develop our Diversity, Equity and Inclusion' work, along with improvements in quality, breadth of service provision and IT infrastructure.

Restricted Funds: funds that have been restricted in use or purpose by the funder and include both capital and revenue funds for purposes as noted in description.

SSMTRG (OHID) Grants: SSMTRG is a part of the Department of Health and Social Care representing the Office for Health Improvement and Disparities. Grants given are restricted in nature to purpose.

**VIA COMMUNITY LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**17 Comparative analysis of net assets between funds and movement in funds**

|                                       | <i>Revaluation<br/>Reserve<br/>£</i> | <i>Unrestricted<br/>Fund<br/>£</i> | <i>Designated<br/>Fund<br/>£</i> | <i>Restricted<br/>Fund<br/>£</i> | <i>Total<br/>31/03/23<br/>£</i> |
|---------------------------------------|--------------------------------------|------------------------------------|----------------------------------|----------------------------------|---------------------------------|
| <i>Fund balances at 31 March 2023</i> |                                      |                                    |                                  |                                  |                                 |
| <i>are represented by :</i>           |                                      |                                    |                                  |                                  |                                 |
| Tangible Fixed Assets                 | 1,970,369                            | 1,998,322                          | -                                | -                                | 3,968,690                       |
| Intangible Fixed Assets               | -                                    | 112,181                            | -                                | -                                | 112,181                         |
| Investments - Property                | 105,575                              | 429,425                            | -                                | -                                | 535,000                         |
| Investments - Stocks & Shares         | -                                    | 2,007,247                          | -                                | -                                | 2,007,247                       |
| Current Assets                        | -                                    | 4,687,661                          | 471,093                          | 2,174,485                        | 7,333,239                       |
| *Creditors: falling due within 1 year | - (                                  | 3,779,972)                         | -                                | -                                | ( 3,779,972)                    |
| Creditors: falling due after 1 year   | - (                                  | 449,500)                           | -                                | -                                | ( 449,500)                      |
| Provisions                            | - (                                  | 518,750)                           | -                                | -                                | ( 518,750)                      |
| <b>Total Net Assets</b>               | <b>2,075,944</b>                     | <b>4,486,614</b>                   | <b>471,093</b>                   | <b>2,174,485</b>                 | <b>9,208,135</b>                |

| Movement in Funds               | At 1 April<br>2022<br>£ | Income<br>£       | Expenditure<br>£     | Transfers<br>£    | Gains /<br>(Losses)<br>£ | At 31 March<br>2023<br>£ |
|---------------------------------|-------------------------|-------------------|----------------------|-------------------|--------------------------|--------------------------|
| Unrestricted Funds              |                         |                   |                      |                   |                          |                          |
| *General Funds                  | 4,972,104               | 21,182,441        | ( 20,889,459)        | ( 778,473)        | ( 1,071)                 | 4,485,543                |
| *Revaluation Reserve            | 2,210,353               | -                 | -                    | ( 68,339)         | ( 65,000)                | 2,077,014                |
| <i>Sub-total</i>                | <i>7,182,457</i>        | <i>21,182,441</i> | <i>( 20,889,459)</i> | <i>( 846,812)</i> | <i>( 66,071)</i>         | <i>6,562,557</i>         |
| Designated Funds                |                         |                   |                      |                   |                          |                          |
| Premises Improvement Fund       | 83,443                  | -                 | -                    | -                 | -                        | 83,443                   |
| Development Fund                | 362,877                 | 9,449             | ( 803,010)           | 818,334           | -                        | 387,650                  |
| <i>Sub-total</i>                | <i>446,320</i>          | <i>9,449</i>      | <i>( 803,010)</i>    | <i>818,334</i>    | <i>-</i>                 | <i>471,093</i>           |
| <b>Total Unrestricted Funds</b> | <b>7,628,777</b>        | <b>21,191,890</b> | <b>( 21,692,469)</b> | <b>( 28,478)</b>  | <b>( 66,071)</b>         | <b>7,033,650</b>         |

\* 2023 Restated to allow for:

- Restatement of stock as prepayment
- Reclassification of creditors greater than one year
- Reclassification of gains/(losses) on revaluation reserves

**VIA COMMUNITY LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**17 Comparative analysis of net assets between funds and movement in funds (Ctd)**

| Movement in Funds                         | At 1 April<br>2022<br>£ | Income<br>£ | Expenditure<br>£ | Transfers<br>£ | Gains /<br>(Losses)<br>£ | At 31 March<br>2023<br>£ |
|-------------------------------------------|-------------------------|-------------|------------------|----------------|--------------------------|--------------------------|
| Total Unrestricted Funds                  | 7,628,777               | 21,191,890  | ( 21,692,469)    | ( 28,478)      | ( 66,071)                | 7,033,650                |
| Restricted Funds                          |                         |             |                  |                |                          |                          |
| Capital Grants                            | 167,694                 | -           | ( 20,489)        | -              | -                        | 147,205                  |
| OHID Grants                               | 520,631                 | 2,021,901   | ( 2,060,182)     | 12,393         |                          | 494,745                  |
| Brent - Mental Health                     | 50,510                  | 145,500     | ( 131,722)       | 4,500          |                          | 68,787                   |
| Redbridge Lateral Flow Test               | 172,232                 | 0           | ( 345)           |                |                          | 171,887                  |
| Greenwich Residential                     | 207,232                 | 201,300     | ( 408,791)       |                |                          | ( 259)                   |
| Harrow - Smoking Cessation                | 48,463                  | 44,863      | ( 21,960)        |                |                          | 71,367                   |
| Merton Homeless Outreach F                | 66,872                  | 53,331      | ( 43,181)        | 1,649          |                          | 78,671                   |
| Grants - Rough Sleepers                   | 581,220                 | 1,702,097   | ( 1,254,573)     | 9,255          | -                        | 1,037,999                |
| Others - individual balances<br>less than | 161,691                 | 264,178     | ( 322,466)       | 680            | -                        | 104,083                  |
| Total Restricted Funds                    | 1,976,545               | 4,433,171   | ( 4,263,710)     | 28,478         | -                        | 2,174,485                |
| Total Funds                               | 9,605,322               | 25,625,061  | ( 25,956,179)    | ( 0)           | ( 66,071)                | 9,208,135                |

**18 Pension Schemes**

The Charity's employees belong to four principal pension schemes. The People's Pension Scheme; the NHS Pension Scheme; the Local Government Pension Scheme and the Prudential Platinum Pension Scheme.

**Peoples Pension Scheme**

The Peoples Pension Scheme is a stakeholder pension scheme for the majority of the Charity's staff. The contributions payable in the year amounted to £358,951 (2023 - £317,941).

**NHS Pension Scheme**

Past and present employees are covered by the provisions of NHS Pension Schemes. Details of the benefits payable and rules of the Schemes can be found on the NHS Pensions website at [www.nhsbsa.nhs.uk/pensions](http://www.nhsbsa.nhs.uk/pensions). These are unfunded defined benefit schemes that cover NHS employers, GP practices and other bodies, allowed under the direction of the Secretary of State for Health and Social Care in England and Wales. They are not designed to be run in a way that would enable NHS bodies to identify their share of the underlying scheme assets and liabilities. Therefore, each scheme is accounted for as if it were a defined contribution scheme: the cost to the NHS body of participating in each scheme is taken as equal to the contributions payable to that scheme for the accounting period.

**VIA COMMUNITY LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**18 Pension Schemes (Ctd)**

In order that the defined benefit obligations recognised in the financial statements do not differ materially from those that would be determined at the reporting date by a formal actuarial valuation, the FReM requires that “the period between formal valuations shall be four years, with approximate assessments in intervening years”. An outline of these follows:

**a) Accounting valuation**

A valuation of scheme liability is carried out annually by the scheme actuary (currently the Government Actuary's Department) as at the end of the reporting period. This utilises an actuarial assessment for the previous accounting period in conjunction with updated membership and financial data for the current reporting period, and is accepted as providing suitably robust figures for financial reporting purposes. The valuation of the scheme liability as at 31 March 2024, is based on valuation data as 31 March 2023, updated to 31 March 2024 with summary global member and accounting data.

**b) Full actuarial (funding) valuation**

The purpose of this valuation is to assess the level of liability in respect of the benefits due under the schemes (taking into account recent demographic experience), and to recommend contribution rates payable by employees and employers.

The latest actuarial valuation undertaken for the NHS Pension Scheme was completed as at 31 March 2020. The results of this valuation set the employer contribution rate payable from April 2024 to 23.7% of pensionable pay. No breach of the cost cap corridor in the same direction has occurred and therefore there is no requirement for the Secretary of State for Health and Social care to consult on changes to the scheme.

The scheme's Combined Statement of Financial Position to 31 March 2024 show an unfunded liability of £431billion. The unfunded liability will result in future payments by participating employers. The scheme has 1,868,523 active members, of which 13 (2023 – 13) were employees of Via Community Ltd and subsidiaries as at year end. The expense recognised in the Statement of Financial Activities, which is equal to contributions due for the year, were £72,574 (2023 - £77,901).

**Local Government Pension Scheme**

The Charity participates in the Local Government Pension Schemes.

The market value of the fund's assets as at 31st March 2024 was £366billion with an overall funding level of 107% of its liabilities. The scheme is a multi-employer defined benefit plan but because the Charity cannot ascertain its share of any underlying assets and liabilities and hence deficit, it is accounted for as a defined contribution scheme.

The Charity paid primary and secondary contributions. The amount payable in the year was £12,611 (2023 - £19,060) for 3 active members (2023 - 3). Contribution rates were 5.5% - 12.5%.

**VIA COMMUNITY LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**18 Pension Schemes (Ctd)**

**Prudential Platinum Pension Scheme**

The Charity also funded 4 employees (2023 - 4) who are members of a scheme with Prudential Platinum Pension Scheme, as at 31 March 2024, all 4 members are deferred.

The scheme started on 1 September 2012 and provides retirement and death in service benefits for members and their dependants. It is a defined benefit scheme which means that the benefits are calculated on a pre-determined basis specified in the scheme's rules.

The scheme is a "Registered Pension Scheme" within the meaning given by section 150(2) of the Finance Act 2004.

Members of the section are contracted-out of the earnings-related part of the scheme. Actuarial valuations will be obtained to allow Via to review participation in the scheme to wind up, and as disclosed in Note 13,

Via has provided for the best estimate of settling its obligations and discharging all liabilities under the scheme.

Until the scheme is effectively wound up Via will be liable for all administration fees, fees in 2024 were £25,177 (2023 - £23,081).

**19 Reconciliation of Net Debt**

|                          | 2023             | Cashflows           | 2024             |
|--------------------------|------------------|---------------------|------------------|
|                          | £                | £                   | £                |
| Cash at Bank and in Hand | 4,362,501        | ( 2,518,113)        | 1,844,388        |
| Borrowing                | ( 478,500)       | 29,000              | ( 449,500)       |
|                          | <u>3,884,001</u> | <u>( 2,489,113)</u> | <u>1,394,888</u> |

**20 Related Party Transactions**

As at 31 March 24, there were amounts owed from and to subsidiaries.

**Via Residential Ltd:**

£2,278,387 was owed from Via Residential Ltd (2023 : £1,860,838). Of this balance, £1,200,000 is in the form of an unsecured concessionary loan at 0% interest and repayable on demand. The concessionary loan was signed and agreed 31st March 2021 and it is expected that the first repayment will be in 2025/26.

Other intercompany transactions included an amount of £97,939 charged to Via Residential Ltd for salary recharges, £228,677 for management support charges and, £47,224 charged by Via Residential Ltd for salary recharges and £99,968 for residential rehabilitation and detoxification services.

**Via Care Ltd:**

Via Care Ltd owed £1,694,006 to Via Community Ltd (2023:£3,287,051). Via Care Ltd incurs all the costs associated with providing health and social care services to commissioners, including the employment of staff and contracting with suppliers, through an inter-company agreement with Via Community Ltd, recharges totalled £9.9m (2023 - £5.4m) Via Care Ltd donates all profits for the year to Via Community Ltd equating to £294,670 (2023 - £166,200).

**Klearwell Ltd/Klearwell Via Amitis Ltd:**

Via also owned 25% shares of Klearwell Via Amitis Ltd through a joint venture arrangement with Amitis Holdings Ltd Klearwell Via Amitis Ltd holds 100% of the shares of Klearwell Ltd. During the year £112,500 of management fees were charged to Klearwell Via Amitis Ltd and £80,121 of staff support charged to Klearwell Ltd. These amounts remain outstanding. Both companies have now been liquidated and as neither company holds any assets, Trustees believe recovery of any debt is limited. Via Ltd Community has therefore provided for bad and doubtful debts of £450k Trustees:

The Trustees are not remunerated for their services and during there was no reimbursement for expenses (2023 - £nil). During the year no payments (2023: £nil) were made to Trustee's, during 2022 payments of £25,000 were made to the Chairperson, Ms Yasmin Batliwala, in their capacity for consultancy on communications matters. £12,500 remains outstanding at year end, however this has been settled post balance sheet date. This arrangement was permitted under clause 6.4.2 of the Charity's Articles of Association.

**VIA COMMUNITY LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**21 Comparative Statement of Financial Activities for the year ended 31 March 2023**

|                                                  | Notes | Unrestricted<br>General<br>£ | Designated<br>£ | Restricted &<br>Endowment<br>£ | Total<br>2023<br>£ | Total<br>2022<br>£ |
|--------------------------------------------------|-------|------------------------------|-----------------|--------------------------------|--------------------|--------------------|
| <b>Income</b>                                    |       |                              |                 |                                |                    |                    |
| Donations                                        |       | 10,744                       | 4,190           | 500                            | 15,434             | 500                |
| Charitable Activities                            |       | 21,113,573                   | 5,259           | 4,432,672                      | 25,551,504         | 22,547,512         |
| Investment Income                                |       |                              | -               | -                              | -                  | -                  |
| Other Income                                     |       | 58,124                       | -               | -                              | 58,124             | 74,495             |
| <b>Total Income</b>                              |       | 21,182,441                   | 9,449           | 4,433,172                      | 25,625,062         | 22,622,507         |
| <b>Expenditure</b>                               |       |                              |                 |                                |                    |                    |
| Charitable Activities                            |       | 20,889,459                   | 803,010         | 4,263,710                      | 25,956,179         | 21,439,733         |
| <b>Total Expenditure</b>                         |       | 20,889,459                   | 803,010         | 4,263,710                      | 25,956,179         | 21,439,733         |
| <b>Net Income/(Expenditure) before transfers</b> |       | 292,982 (                    | 793,561)        | 169,461 (                      | 331,117)           | 1,182,774          |
| <b>Transfers between Funds</b>                   |       | ( 846,812)                   | 818,334         | 28,478                         | -                  | -                  |
| <b>Net Income/(Expenditure) for the year</b>     |       | ( 553,830)                   | 24,773          | 197,939 (                      | 331,117)           | 1,182,774          |
| <b>Other recognised Gains/(Losses)</b>           |       |                              |                 |                                |                    |                    |
| (Loss) on revaluation of investment property     | (     | 65,000)                      | -               | -                              | ( 65,000)          | -                  |
| Unrealised losses on investments                 | (     | 1,071)                       | -               | -                              | ( 1,071)           | -                  |
| <b>Net Movement on Funds</b>                     |       | ( 619,901)                   | 24,773          | 197,939 (                      | 397,188)           | 1,182,774          |
| <b>Funds at 1 April 2022</b>                     |       | 7,182,457                    | 446,320         | 1,976,546                      | 9,605,323          | 8,422,549          |
| <b>Funds at 31 March 2023</b>                    |       | 6,562,557                    | 471,093         | 2,174,485                      | 9,208,135          | 9,605,323          |

**Via Community Ltd**

England & Wales - Charity number 1031602

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# Accounts

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**Company Limited by Guarantee Number: 02807934**  
**Registered Charity Number: 1031602**

**Via Community Ltd**  
**Annual Report & Financial Statements**  
**For The Year Ended 31 March 2023**

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Via Community Ltd  
A Company Limited by Guarantee

## **Legal and Administrative Information**

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### **Trustees & Directors**

**Yasmin Batliwala (Chair)**  
**James Saunders**  
**Gillian Benning**  
**Mark Eaton**  
**Mike Walsh**  
**Leckraz Boyjoonauth**  
**Richard Paul**

### **Chief Executive**

**Anna Whitton**

### **Company Secretary**

**Brian McGinn**

### **Charity number**

**1031602**

### **Company number**

**2807934**

### **Country of incorporation**

**United Kingdom**

### **Principal address**

**18 Dartmouth Street**  
**London**  
**SW1H 9BL**

### **Auditors**

**Crowe U.K. LLP**  
**Statutory Auditors**  
**55 Ludgate Hill**  
**London**  
**EC4M 7JW**

### **Bankers**

**Barclays Bank**  
**1 Churchill Place**  
**London**  
**E14 5HP**



## **Structure, Governance and Management**

### **Strategic Report**

#### **Our Objectives including Public Benefit**

Our Charity's purposes as set out in the objects contained in the Company's memorandum of association are to:

- benefit the public by providing care, support, education, and training to those in need as a result of multiple and/or particular social and/or personal issues and problems and their affected families, carers and communities, and
- undertake research into such problems and issues, making the beneficial results publicly available, in particular, to substance misuse related problems and health problems arising from disadvantaged and/or deprived circumstances.

The Trustees have referred to the Charity Commission guidance on public benefit when reviewing our aims and objectives and planning our future activities. Trustees consider how planned activities contribute to our aims and objectives. We have developed our services in supporting people, both adults and young people, affected by:

- Drug and Alcohol issues
- Mental Health
- Sexual Health
- Outreach Support
- Employability
- Smoking Cessation

As a charity, we are mostly funded by local authorities who commission us to deliver high-quality services to their communities. We also receive donations, grant funding and corporate support.

We also advocate for effective policy and funding for health and social care services through parliamentary groups and government consultations. As with our services, our responses are co-produced with individuals, communities, and partner organisations.

Our overarching aim, to reduce drug and alcohol dependency and promote holistic health in the communities we serve, is fully in line with the Charity's founding objectives.

#### **Our Activities and Impact**

Our name is different, but the quality of our services remains the same. We had realised that we had outgrown our previous name, Westminster Drug Project (WDP), and after a period of consultation with service users, commissioners, staff and volunteers we have now rebranded to **Via**. Our transition has occurred from June 2023 and we believe will further enhance our service delivery and meet with our growth plans.

Our services succeed because of the care, effort and compassion of our staff and volunteers, and this is the thread that runs through every aspect of our work and throughout the



organisation. We offer a safe, supportive, and non-judgemental environment and we strive to make every person who gets in contact feel welcome and respected.

**- Care in practice**

This year has been extremely important for us in the development of our core model offering. We know that we need to get the foundations of our work right and through this project we have examined how we work across all of our services. We have taken best practice and built on it. We've done all of this because we want the people who use our services to have the best experience possible, we want them to feel cared for and listened to and we want to make sure that our staff are equipped to deal with the increasing complexities that we see every day. We do this all the while being conscious of the fact that there isn't a 'one size fits all' approach when it comes to treatment, but this framework enables us to offer bespoke support when needed while offering consistency.

**- Growing and reaching more people**

We have also been able to welcome new services to the organisation during the year including services in Surrey and West Berkshire, further extending services in Surrey to include a brand-new alcohol service in Surrey HICD (High Impact Complex Drinkers) during October and the delivery of an Individual Placement and Support service (IPS) in the London Borough of Islington.

**- Collaboration**

We know that we are stronger and more effective when we collaborate with the people who use our services, our staff, and other organisations. We know that one of our strengths is recognising that we can't be the experts in everything and finding the right organisations to work with makes us able to help more people.

In March 2023 we were delighted to be able to announce that we would be collaborating with the Nelson Trust to open a specialist women's only detox centre. Although women only rehab facilities are available, there is currently no women's-only detox service in the UK which is a huge barrier to women accessing rehab treatment as they often need to be detoxed first. We plan to open the service, based in Tewkesbury, in 2024. Other examples of collaboration include our 'Dusk to Dawn' project (a peer-led photography project which focused on a day in the life of a person in recovery), Digital Inclusion project along with The Good Things Foundation (offering sim cards with free mobile data, laptops and refurbished smartphones while also setting up 2 'IT cafes') and joining the White Ribbon Campaign (to end violence to women and girls)

**- Supporting our people**

Our people are the heart of Via and the work that we do here. We are proud to have a diverse and multi skilled team who work hard every day to make sure that we can keep offering the best care and support to the people who need it most. We continually support our staff and volunteers to be the best that they can be.



We undertook many avenues of programs and work to support diversity, equity and inclusion, benefits and reward, celebrating each other and achievements both corporately and individually, valuing volunteers and volunteer leave for staff and investing in learning and development.

We also reviewed and updated the values of Via in line with our new branding.

**- Evolving, Adapting, Innovating**

We know that to maintain our standards as well as continuously improve, we need to make sure that we never settle for doing things the way we always have. As an organisation we recognise the importance of innovating to create new ways to solve problems and meet needs. We are comfortable adapting and refining current ways of working to make sure that we keep our focus where it should be; offering high quality support and treatment. And we look for large scale, organisational wide ways to improve as well as at a local level.

We have introduced our own 'flex' team to meet the demands of our services when temporary staff may be needed, and we also understand that premises and our working and caring environment are of utmost importance and so along with rebranding we have introduced a rolling program of property refurbishment and updating in line with our new brand.

**- Sharing Expertise**

We are grateful to have a senior team who have decades of experience as well as a clinical team who are experts in what they do, but we also know that we learn the most by listening to the people that use our services as well as our staff. As the world around us changes at dizzying speeds, the way that we need to work and support people also changes. New areas of focus are always arising and we have been able to see that when we share what we know with passion and a willingness to keep learning, we can get incredible results.

We have been continuing to work with Gilead Sciences and the Hepatitis C Trust to support sector-wide efforts to eliminate Hepatitis C in drug and alcohol services and we have been able to achieve micro-elimination in several of our service areas.

**Governing Document and Constitution**

Via Community Ltd (Via) is a registered Charity (no. 1031602) and was incorporated on 2 April 1993 as a Company Limited by guarantee.

In June 2023 Via Community Ltd became the new name and brand for Westminster Drug Project (WDP) with all subsidiary companies rebrand to same format.

The Company was constituted under a Memorandum of Association that established the objects and powers of the charitable Company and is governed by its Articles of Association. These were adopted on incorporation and updated by special resolutions on 11 October 1993, 18 March 2008, 28 July 2010, 10 January 2011 and 12 September 2011. Under the Articles the Company is managed by its Board of Directors. In the event of the Company being wound up members are required to contribute an amount not exceeding £1.

The Board of Directors is charged with the responsibility of strategy and performance monitoring of the Company.



## **Recruitment and Appointment of Management Committee**

The Directors are the Trustees of the Charity for the purposes of charity law and are also the members of the Management Committee. The Trustees are recruited to ensure a diverse and broad range of relevant experience, knowledge, and business skills. The Chair regularly reviews the membership of the Board to ensure it remains appropriately equipped to meet the strategic needs of the organisation. Should it be identified that additional expertise is needed the Chair will seek to recruit new or additional Trustees utilising recruitment specialists and media as required to attract suitably qualified applicants with a focus on maintaining a diverse and effective Board. Tenure of Trustees' is based on 3-year appointments to a maximum of 3 terms. Many of the current Trustees have been appointed for terms in excess of 9 years and a renewal program has been agreed starting in March 2024.

## **Trustee Induction and Training**

An induction plan is in place for all new Trustees who join the Board to ensure they are aware of the constitution, their role and responsibilities, organisational activities, strategic plan and financial and governance arrangements. Training needs are reviewed regularly, and appropriate training arranged as required.

## **Organisational Structure**

The Charity's Board meets a minimum of four times a year for board meetings, as well as scheduling regular strategy specific meetings. Board and strategy meetings also involve the attendance of the Chief Executive and members of the Executive Management Team.

In addition, the Trustees participate in working parties and sub committees appointed by the Board when necessary to progress specific issues, during 2022/23 sub committees were formalised for Finance & Resources, Business Development and Service Delivery & Governance. The Board delegates day-to-day operations and service delivery to the Chief Executive, who is supported by the Executive Management Team. The Executive Management is as follows:

- |                                                       |                   |
|-------------------------------------------------------|-------------------|
| • Chief Executive Officer (CEO)                       | Anna Whitton      |
| • Chief Operating Officer (COO)                       | Brian McGinn      |
| • Executive Medical Director                          | Arun Dhandayudham |
| • Executive Director of Quality, Impact & Performance | Abi Cooper        |
| • Executive Director of Services                      | Thomas Sackville  |
| • Executive Director of Services                      | Craig Middleton   |
| • Executive Director of Development                   | Graham Howard     |

A performance management framework is in place throughout the organisation involving annual appraisals and regular staff supervision in which performance issues and development needs are addressed. Remuneration is reviewed by management and Trustees on an annual basis, a new remuneration policy was implemented in October 2021, and we continue to improve the culture of the Charity to become an employer of choice. A broad range of key performance indicators are monitored in line with a comprehensive business plan against which progress is tracked and reported to the Board at regular intervals. This includes the monitoring and reporting of service user and commissioner feedback, operational KPIs, business risk and financial performance.

## **Volunteering**

In addition to our Board of Trustees (all of whom are volunteers), Via has benefited from 80-100 volunteers throughout the year, across the organisation, who support a varied range of activities, including:

- Co-facilitation of group programmes.
- Counselling.
- Creative group programmes such as photography
- New brand and name implementation support, including editing of brand launch videos.
- Communications planning support – enabling more effective planning for the year ahead.
- Support to run our capital card pop up shops and as capital card ambassadors.
- Joining the judging panel for our annual People Awards

We recognise the invaluable work that our volunteers do and so as we do every year, we joined in with national Volunteers Week celebrations in June to show our gratitude to their amazing work. Our Volunteer Services team organised picnics, wellbeing sessions, a cinema trip and opportunities to come together over coffee and cake. We know that we couldn't do what we do without our volunteers, and we hope to bring many more onboard in the coming years. We also understand that volunteers enrich our organisation often bringing language skills, cultural understanding and other specialist skills that aren't always covered within a staff team.

As part of our commitment to volunteering, we also offer all members of staff two days of paid volunteering leave each year to give their time back to a cause that is important to them.

## **Staffing**

Via is an organisation that wants to be the employer of choice for staff. We wish all staff to see their future with us and we have an objective to treat all staff equally irrespective of disability, race, religion or gender, provide sector leading terms and conditions and create the conditions for learning and development for all. Via has procedures both formal and informal for consulting staff and keeping them as informed as circumstances permit in all matter that may be of concern to them. Staff are kept informed about the organisation's strategy and objectives, as well as day-to-day news and events. Regular information is available through meetings, briefings, weekly newsletter and out intranet. All staff are encouraged to suggestions and views on performance and are involved in the development of strategy and objectives appropriate to their area of work. Staff have played a vital role in the rebrand of the organisation to Via and its continued marketing to clients, commissioners and public alike.

We recruit and promote on the basis of aptitude and ability without discrimination. It is our policy to give full consideration to suitable applicants for employment and career progression irrespective of disability, race, religion or gender.

Via is committed to learning and development for all staff. Career development within Via is assessed through annual appraisal and regular supervision. A full and intensive induction is



given to all staff on joining to allow them the best possible opportunity to excel at their job and continued training if offered, both mandatory and elective during their career with us. This will also allow staff to develop for their current and future roles, enabling a quality service for all service users.

There are no private benefits to any individuals concerned with Via other than the payment of salaries to staff, which is a necessary requirement, in order to provide services and therefore incidental to the carrying out of the purposes.

## **Results**

Via measures its success against internal and external metrics to review if we are achieving our objectives, with services 10,165 service users in treatment and 260 in residential care during the year.

For internal metrics we measure success for the follow measures as performance with agreed target ranges. The percentage of contracts that have achieved those targets is as follows:

|                                                  |      |
|--------------------------------------------------|------|
| Training compliance                              | 100% |
| Successful completions – Alcohol                 | 92%  |
| Successful completions – Alcohol & non-opiates   | 85%  |
| Successful completions – Non-opiates             | 92%  |
| Successful completions – Opiates                 | 77%  |
| Number of service users contacted within 28 days | 70%  |
| Care plan compliance                             | 95%  |
| Risk assessment compliance                       | 90%  |
| Medical review compliance (within 6 months)      | 100% |

Our external metrics show:

- all contracts and services achieved a CQC (Care Quality Commission) rating of good or above.
- 26.02% of people successfully completed treatment at Via compared to a national average of 20.32%. (Source: NDTMS).
- we have attained 'Gold' accreditation with Investors in People (IiP).

## **Risk Management**

The Trustees review the major risks to which the charitable company is exposed and the systems which have been established to mitigate those risks by the review of Via's organisational Risk Register at Board meetings throughout the year. Mitigating actions are identified and implemented and the current position on these is recorded.

A three-year strategic plan that allows for the diversification of funding and activities has been devised and implemented that continues into 22/23. The 3 main strategic objects: - grow & reach more people, influence, and strive for improvements in care, directly address the ongoing risks to Via's long-term prospects. Growth will increase revenue and provide greater central contributions and development funds; influencing will position Via as a thought leader and naturally drive our ability to shape further commissioning intentions. The continued development of our Innovation and Research Unit (IRU) is supporting our development of an evidence base package of care which further sets Via apart from many of our competitors. Recent feedback from commissioning panels has highlighted the added value they see from



initiatives such as the Capital Card and our links with academic institutions via the IRU. We are now in the implementation stage of our new core model of service delivery that aims to enhance our work and improve the experience and outcome for all service users. Our staff are a vital asset of our organisation and during the year we have continued to develop our 'pay and reward' policy to provide a market leading offer. All salaries will be benchmarked on, at least, a three yearly basis for all staff with the objective of paying in the upper quartile for all posts. A new strategic plan will be developed during 23/24.

A major risk to the organisation would be loss of confidence of service users and commissioning were Via to experience a negative Care Quality Commission (CQC) inspection. This has been mitigated by the implementation of quality assurance procedures and processes that audit against national quality standards. These include those of the CQC for the relevant services; an internal audit process that measures all Via services against CQC standards and the UK Guidelines on Clinical Management (NICE); the Investors in People standards and ISO 9001 accreditation of central support services.

Increasing demands regarding information security, governance, and adherence to General data Protection Regulation (GDPR) presents an ongoing risk. Via continues to review its internal systems and processes and we are again advancing our IT infrastructure (with cyber essential accreditation) to assist with this issue and provide the most efficient and effective IT platform for staff.

Although the effects of the covid-19 pandemic have subsided, this risk cannot be ignored with new variants and associated risks still an unknown quantity. As with all organisations we have monitored its effect and have made plans to cope in the future. As the majority of the Charity's income is funded from government local authority contracts the current income streams are secure however, we are aware that these may come under pressure, and we will continue to monitor the situation. During 2022/23 we have seen continued risks arise in the form of the current economic conditions and their effects on the cost of living and inflation. Via, similar to other organisations, is not immune to this and the effects on salaries, utility costs and all other goods and services. We continue to monitor this very closely and work with our staff, suppliers, commissioners, partners and service users to ensure we achieve value for money in all that we do through efficient and effective use of our resources. We shall be prudent in our budgets and forecasts in the coming year and acknowledge that these issues may have further effects on our service users, and we will be there to help them.

#### **Related parties: Via Residential Ltd (Vale House Stabilisation Services)**

Via controls two 100% owned subsidiary companies, namely Via Residential Ltd and Via Care Ltd.

Via Residential Ltd, through a formal merger agreement which took effect on 14 April 2011 is the new name for Vale House Stabilisation Services through the corporate rebrand agreed on June 2023. Via Residential Ltd is a long-established charitable company (company number 3197716 and charity number 1055486) which offers inpatient residential detoxification and rehabilitation services. Operated as part of Via, Via Residential Ltd delivers all its work at Passmores House in Harlow, Essex. Via Residential Ltd results are consolidated into the Via group results presented in this report.

Via has the financial capacity and the intention to continue supporting Via Residential to the extent it will remain a going concern for the foreseeable future. Via Residential was projected



to make a small surplus in 2022/23 however this has not occurred primarily due to reduced occupancy (in some part caused by the need to social distance at specific periods throughout the year due to covid-19 regulations) and the reliance on agency staff at an increased cost. Looking further forward, Via Residential has plans to expand operations so that additional service users can be cared for as part of an expanded Passmores facility, to include both private and non-private patients while offering high complexity admittances. This expansion would ensure the financial stability and viability of the organisation in the medium to long term. Via views that supporting Via Residential is an investment in an exciting future for Via and that a market leading, innovative and fully utilised facility can be developed.

Via Care Ltd, rebranded from WDP Services Ltd, is in its first year of operation from 1 April 2019 (previously being a dormant company from incorporation in December 1999) and is a private company limited by share capital (registration number 12362901). Via Care enters into contracts for services in line with Via objectives and sub-contracts the delivery of those services to the parent company, Via Community Ltd, under an inter-company agreement.

## **Financial Review**

### **Financial Performance**

A majority of Via's funding comes from publicly tendered health and social care contracts. These are usually local authority based partnerships that commission drug and alcohol services, utilising funding streams from the Home Office and Local Authorities.

In the year to 31 March 2023 our total group income was £25.63m (2022: £22.62m) an increase of 13% on the prior year. Services have continued to increase in current contract areas with new funding sources from the Office for Health Improvement and Disparities (OHID) while growth continued in new services for Surrey and West Berkshire and additional contracts with current commissioners. Expenditure for the year was £25.96m (2022: £21.44m), translating to net expenditure during the year of £331k (2022: net income £1.18m). However, it is good to report that unrestricted general funds recorded a surplus of £293k. Further planned expenditure on salaries invested on improvements in quality services and preparations for growth, that are now coming to fruition, plus planning permissions to extend and refurbish our premises further added net expenditure of £793k through designated funds. At the year-end total reserves were £9.2m (2022: £9.61m).

Via supports its subsidiary, Via Residential Ltd, which provides residential and day care programmes for detoxification and rehabilitation, complementing the services of Via.

For the year ended 31 March 2023, Via Residential Ltd recorded an overall deficit of £414k (2022: £246k). Income and expenditure for Via Residential activities both increased against the prior year as there were less periods of reduced occupancy due to Covid-19 risks. Income increased 5% to £1.35m (2022: £1.28m) and expenditure 14% to £1.76m (2022: £1.53m). It is important to note that we have invested in highly trained staff within Via Residential and these staff are available irrespective of occupancy levels, the losses encountered in recent years show our commitment to the service and quality patient care however the exponential rise in costs of agency have increased our cost base and we will put controls in place to manage this element of cost. The Charity continues to develop business plans for expansion of our residential service and is confident in making services sustainable through increased



occupancy and control of costs. To this end we have agreed to purchase a site in Tewkesbury to open the UK's first women's only detox facility, this purchase will complete during 23/24 and we hope to have the facility in operation soon after. During its first year of operation, Via Care Ltd, had turnover £5.6m with operating charges of £5.44m leaving operating profit of £166k which was gifted in full to Via Community Ltd.

The Charity had no fundraising activities requiring disclosure under S162A of the Charities Act 2011.

### **Investment Policy**

The principal funding sources for the Charity are derived from fixed term contracts and future income dependent on winning further contracts from local authorities. Diversification of income is an important matter for the Charity and an investment policy for reserves has been developed and put in practice for 2022/23.

### **Reserves Policy**

The Trustees regularly review the level of reserves and the extent to which they meet the day-to-day operational requirements of the organisation. The Board's policy is to retain unrestricted funds in order to meet Via's working capital commitments and to provide for continuity of service in the event of late fund allocation or other such situations requiring contingency funding. The policy sets the level of the unrestricted (undesignated) reserves to be between one and three months unrestricted running costs, the minimum currently considered to be £1.74m.

### **Reserves**

At 31 March 2023, the Group accumulated fund balance of unrestricted, undesignated funds, excluding tangible fixed assets was £2.6m (2022: £2.7m), equating to 1.5 months unrestricted running costs, which just meets these requirements. We anticipate that this will continue to be met throughout the coming financial year.

Total funds which the group holds as at the year-end are £9.2m (2022: £9.61m). Of this total fund balance, £2.17m is restricted funds (2022: £1.98m), restricted funds being those funds held for the purposes as prescribed by the funder and include both capital and revenue grants. Total funds also include a balance of £4.50m (202: £4.40m) which is related to tangible fixed assets and investment properties. These funds could only be released by disposing of these assets.

Designated funds at the year-end amounted to £471k (2022: £446k). These funds are held for necessary improvements on properties and development funds for projects offering strategic improvements in the same time frame. The Trustees believe that development of the Charity requires investment and in order to do so, 0.5% of unrestricted turnover is transferred to development funds each year to fund such investment.

### **Going concern**

The Trustees are content that future budgets and cash flow projections for the Charity mean that there are no material uncertainties regarding the Charity's ability to continue as a going concern. We have prepared forecasts which consider our cash position, sources of income



and planned expenditure for the financial year ahead and further to December 2025. These forecasts incorporate key challenges including any lingering or current effects of the pandemic (including the reconfiguration of service delivery to ensure staff and beneficiaries remain safe), the cost-of-living crisis, risk to contracts and growth activities. The forecasts include additional costs and savings arising from our response and have considered sensitivities surrounding our future income. The Trustees have considered this and, of special note, the effect on salaries and utility. We continue to monitor this very closely and work with our staff, suppliers, commissioners, partners, and service users to ensure we achieve value for money in all that we do through efficient and effective use of our resources. We shall be prudent in our budgets and forecasts in the coming year with the objective to break-even and provide investment funds in the near future. It is satisfying to report that we will be expanding into 24/25 with contract awards from Gloucestershire, Kingston, and IPS West London. The Trustees have scrutinised the key assumptions within forecasts and are satisfied that the current level of free reserves and cash balances are adequate to meet the group's obligations as they fall due. Having regard to the above, the Trustees are satisfied that there are no material uncertainties around the decision to adopt the going concern basis of accounting in preparing these financial statements.

#### **Post Balance Sheet Events**

The Charity has continued its growth objective and has purchased a site and building in Tewkesbury to convert to the UK's first women's only detox facility, this facility is expected to open in early 24/25. The Charity has also become a partner in a new London clinic offering psychedelic treatment for mental health and addiction issues. We have partnered with Amitis Partners Ltd to take over the running of the clinic, Awakn London Ltd, from 4 July 2023. We have also been awarded contracts for Gloucestershire, Kingston and IPS West London, and we look forward to bringing our dedicated and quality services to these areas.

#### **Auditors**

Crowe U.K. LLP were appointed as the charitable Company's Auditors and have expressed their willingness to continue in that capacity.

## **Directors' Responsibilities Statement**

The Trustees (who are also Directors 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 Directors to prepare financial statements for each financial year. Under that law the Directors have elected to prepare the financial statements with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under Company law the Directors 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 group and of the surplus or deficit of the group for that period. In preparing these financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles in the Charities SORP.
- state whether applicable UK Accounting Standards 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 charitable group will continue in operation.

The Directors 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 charitable group 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 the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## **Disclosure to Auditors**

Insofar as each of the Directors of the charity at the date of approval of this report is aware there is no relevant audit information (information needed by the charity's auditor in connection with preparing the audit report) of which the charity's auditor is unaware. Each Director has taken all the steps that they should have taken as a director in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The Trustees' annual report, including the strategic and impact report, was approved by the Board of Directors on 16th January 2024 and signed on their behalf by



.....  
Yasmin Batliwala – Chair

**Independent Auditor's Report to the Members and the Trustees of  
Via Community Ltd**

**Opinion**

We have audited the financial statements of Via Community Ltd ('the charitable company') and its subsidiary ('the group') for the year ended 31 March 2023 which comprise The Consolidated Statement of Financial Activities, Group and Charity Balance Sheets, Consolidated statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and the charitable company's affairs as at 31 March 2023 and of the group's income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's or the group's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

**Other information**

The trustees are responsible for the other information contained within the annual report. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the

other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion based on the work undertaken in the course of our audit

- the information given in the trustees' report, which includes the directors' report and the strategic report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

### **Matters on which we are required to report by exception**

In light of the knowledge and understanding of the group and charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit

### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed under the Companies Act 2006 and report in accordance with the

Acts and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

**Extent to which the audit was considered capable of detecting irregularities, including fraud**

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charitable company and group operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006, the Charities Act 2011, together with the Charities SORP (FRS 102). We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's and the group's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company and the group for fraud. The laws and regulations we considered in this context for the UK operations were, CQC Regulations for service providers and managers, taxation legislation, health and safety legislation, employment legislation and General Data Protection Regulation (GDPR).

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing and recognition of contract income, recording the impact of CQC regulatory reviews and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management and the Finance Committee about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing accounting estimates for

biases, reviewing regulatory correspondence with the Charity Commission, and reading regulatory reports and minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Tim Redwood  
Senior Statutory Auditor  
For and on behalf of  
Crowe U.K. LLP  
Statutory Auditor  
London

**VIA COMMUNITY LTD**  
**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (including Income & Expenditure Account)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

|                                                  | Notes | Unrestricted<br>General<br>£ | Designated<br>£ | Restricted &<br>Endowment<br>£ | Total<br>2023<br>£ | Total<br>2022<br>£ |
|--------------------------------------------------|-------|------------------------------|-----------------|--------------------------------|--------------------|--------------------|
| <b>Income</b>                                    |       |                              |                 |                                |                    |                    |
| Donations                                        | 2     | 10,744                       | 4,190           | 500                            | 15,434             | 500                |
| Charitable Activities                            | 2     | 21,113,573                   | 5,259           | 4,432,672                      | 25,551,504         | 22,547,512         |
| Other Income                                     | 2     | 58,124                       | -               | -                              | 58,124             | 74,495             |
| <b>Total Income</b>                              |       | <b>21,182,441</b>            | <b>9,449</b>    | <b>4,433,172</b>               | <b>25,625,062</b>  | <b>22,622,507</b>  |
| <b>Expenditure</b>                               |       |                              |                 |                                |                    |                    |
| Charitable Activities                            | 3     | 20,889,459                   | 803,010         | 4,263,710                      | 25,956,179         | 21,439,733         |
| <b>Total Expenditure</b>                         |       | <b>20,889,459</b>            | <b>803,010</b>  | <b>4,263,710</b>               | <b>25,956,179</b>  | <b>21,439,733</b>  |
| <b>Net Income/(Expenditure) before transfers</b> |       | <b>292,982 (</b>             | <b>793,561)</b> | <b>169,461 (</b>               | <b>331,117)</b>    | <b>1,182,774</b>   |
| <b>Transfers between Funds</b>                   |       | <b>( 846,812)</b>            | <b>818,334</b>  | <b>28,478</b>                  | <b>-</b>           | <b>-</b>           |
| <b>Net Income/(Expenditure) for the year</b>     |       | <b>( 553,830)</b>            | <b>24,773</b>   | <b>197,939 (</b>               | <b>331,117)</b>    | <b>1,182,774</b>   |
| <b>Other recognised Gains/(Losses)</b>           |       |                              |                 |                                |                    |                    |
| (Loss) on revaluation of investment property     | (     | 65,000)                      | -               | -                              | ( 65,000)          | -                  |
| Unrealised losses on investments                 | (     | 1,071)                       | -               | -                              | ( 1,071)           | -                  |
| <b>Net Movement on Funds</b>                     |       | <b>( 619,901)</b>            | <b>24,773</b>   | <b>197,939 (</b>               | <b>397,188)</b>    | <b>1,182,774</b>   |
| <b>Funds at 1 April 2022</b>                     |       | <b>7,182,457</b>             | <b>446,320</b>  | <b>1,976,546</b>               | <b>9,605,323</b>   | <b>8,422,549</b>   |
| <b>Funds at 31 March 2023</b>                    |       | <b>6,562,557</b>             | <b>471,093</b>  | <b>2,174,485</b>               | <b>9,208,135</b>   | <b>9,605,323</b>   |

The Statement of Financial Activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses was not prepared.

All of the above amounts relate to continuing activities.

The notes on pages 20 to 40 form part of these financial statements.

**VIA COMMUNITY LTD**  
**CONSOLIDATED & CHARITY BALANCE SHEETS**  
**AS AT 31 MARCH 2023**

|                                                     |       | Charity          |                   | Group            |                  |
|-----------------------------------------------------|-------|------------------|-------------------|------------------|------------------|
|                                                     | Notes | 2023<br>£        | 2022<br>£         | 2023<br>£        | 2022<br>£        |
| <b>Fixed Assets</b>                                 |       |                  |                   |                  |                  |
| Intangible Fixed Assets                             | 6     | 112,181          | 95,599            | 112,181          | 95,599           |
| Tangible Fixed Assets                               | 6     | 3,387,001        | 3,197,466         | 3,968,690        | 3,796,425        |
| Investments - Property                              | 7     | 535,000          | 600,000           | 535,000          | 600,000          |
| Investments - Listed                                | 7     | 2,007,247        | -                 | 2,007,247        | -                |
|                                                     |       | <u>6,041,429</u> | <u>3,893,065</u>  | <u>6,623,118</u> | <u>4,492,024</u> |
| <b>Current Assets</b>                               |       |                  |                   |                  |                  |
| Stock                                               |       | 19,835           | -                 | 19,835           | -                |
| Debtors                                             | 9     | 5,759,408        | 5,731,615         | 2,950,904        | 4,530,446        |
| Cash at bank and in hand                            |       | 2,028,723        | 4,453,436         | 4,362,501        | 4,516,113        |
|                                                     |       | <u>7,807,966</u> | <u>10,185,051</u> | <u>7,333,239</u> | <u>9,046,559</u> |
| <b>Current Liabilities</b>                          |       |                  |                   |                  |                  |
| Creditors: Amount falling due within one year       | 10    | ( 3,743,622)     | ( 2,868,715)      | ( 4,229,472)     | ( 2,955,260)     |
| <b>Net Current Assets</b>                           |       | <u>4,064,344</u> | <u>7,316,336</u>  | <u>3,103,767</u> | <u>6,091,300</u> |
| <b>Total Assets less Current Liabilities</b>        |       |                  |                   |                  |                  |
| Creditors: Amount falling due greater than one year | 11    | -                | ( 478,500)        | -                | ( 478,500)       |
| Provisions for Liabilities                          | 13    | ( 518,750)       | ( 499,500)        | ( 518,750)       | ( 499,500)       |
| <b>Total Net Assets</b>                             |       | <u>9,587,023</u> | <u>10,231,401</u> | <u>9,208,135</u> | <u>9,605,323</u> |
| <b>Funds</b>                                        |       |                  |                   |                  |                  |
| Unrestricted Funds                                  |       |                  |                   |                  |                  |
| General Funds                                       |       | 5,053,627        | 5,797,407         | 4,486,613        | 4,972,104        |
| Revaluation Reserve                                 |       | 1,887,818        | 2,011,128         | 2,075,944        | 2,210,353        |
| Designated Funds                                    |       | 471,093          | 446,320           | 471,093          | 446,320          |
| Total Unrestricted Funds                            | 15    | <u>7,412,538</u> | <u>8,254,855</u>  | <u>7,033,650</u> | <u>7,628,777</u> |
| Restricted Funds                                    | 16    | <u>2,174,485</u> | <u>1,976,546</u>  | <u>2,174,485</u> | <u>1,976,546</u> |
| <b>Total Funds</b>                                  |       | <u>9,587,023</u> | <u>10,231,401</u> | <u>9,208,135</u> | <u>9,605,323</u> |

The Charity generated a surplus of £16,457 for the year (2022: £1,428,328) before provisions for inter company loans.

Approved by the Trustees and authorised for issue on 16th January 2024 and signed on their behalf by:



Yasmin Batliwala - Director

Charity Registration Number: 1031602

Company Registration Number:

2807934

The notes on pages 20 to 40 form part of these financial statements.

**VIA COMMUNITY LTD**  
**CONSOLIDATED CASHFLOW STATEMENT**  
**FOR THE YEAR ENDED 31 MARCH 2023**

|                                                              | Notes | 2023<br>£           | 2022<br>£           |
|--------------------------------------------------------------|-------|---------------------|---------------------|
| <b>Reconciliation of Cashflows from Operating Activities</b> |       |                     |                     |
| Net Movement in Funds                                        |       | ( 397,188)          | 1,182,775           |
| Depreciation of tangible & intangible fixed assets           |       | 233,367             | 126,980             |
| Revaluation of Investment Properties                         |       | 65,000              | -                   |
| Unrealised loss on investments                               |       | 1,071               | -                   |
| (Increase) in stock                                          |       | ( 19,835)           | -                   |
| Decrease in debtors/(Increase)                               |       | 1,579,543           | ( 2,826,747)        |
| Increase in creditors                                        |       | 1,274,212           | 713,212             |
| Increase/(Decrease) in provisions                            |       | 19,250              | ( 34,999)           |
| Net cash (used in)/provided by operating activities          |       | <u>2,755,420</u>    | <u>( 838,780)</u>   |
| <b>Cashflows from Investing Activities</b>                   |       |                     |                     |
| Purchase of listed investments                               |       | ( 2,008,318)        | -                   |
| Purchase of tangible & intangible fixed assets               |       | <u>( 422,214)</u>   | <u>( 396,590)</u>   |
| Net cash (used in)/provided by investing activities          |       | <u>( 2,430,532)</u> | <u>( 396,590)</u>   |
| <b>Cashflows from Financing Activities</b>                   |       |                     |                     |
| (Decrease) in borrowing                                      |       | <u>( 478,500)</u>   | <u>( 29,000)</u>    |
| Net cash (used in) financing activities                      |       | <u>( 478,500)</u>   | <u>( 29,000)</u>    |
| <b>(Decrease)/Increase in Cash and Cash Equivalents</b>      |       | <u>( 153,612)</u>   | <u>( 1,264,371)</u> |
| <b>Cash and Cash Equivalents at 1 April</b>                  |       | <u>4,516,113</u>    | <u>5,780,485</u>    |
| <b>Cash and Cash Equivalents at 31 March</b>                 | 19    | <u>4,362,501</u>    | <u>4,516,113</u>    |
| <b>Analysis of Cash and Cash Equivalents</b>                 |       |                     |                     |
| Cash at bank and in hand                                     |       | <u>4,362,501</u>    | <u>4,516,113</u>    |
|                                                              |       | <u>4,362,501</u>    | <u>4,516,113</u>    |

**VIA COMMUNITY LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**1 Accounting policies**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

**a) Basis of preparation**

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, 2nd edition, effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. The Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy. The Charity has chosen to take advantage of the exemptions available under section 408 of Companies Act 2006 and has therefore not presented the Charity individual Statement of Financial Activities and Charity individual Cash Flow statement in these financial statements.

**b) Basis of consolidation**

The financial statements consolidate the accounts of Via Community Ltd and its controlled entities Via Residential Ltd and Via Care Ltd. The results of these controlled entities are consolidated on a line by line basis for the year.

**c) Legal status of the Charity**

The Charity, Via Community Ltd, is a company limited by guarantee incorporated in England and Wales. The Charity has no share capital. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity. There are 7 members of the Charity (2022: 7). Company registration 02807934, charitable registration 1031602.

The Charity has two subsidiary companies; Via Residential Ltd - a charitable company limited by guarantee (liability limited to £1 per member), company registration number 03197716, charitable registration number 1055486 and Via Care Ltd - a company limited by share capital, company registration number 12362901.

All three Group companies are incorporated in England and Wales and registered office 18 Dartmouth Street, London, SW1H-9BL.

**d) Going concern**

Following a review of current performance, budgets, cash flow forecasts, business plans and risks to Dec 2024, there are no material uncertainties surrounding the Charity's ability to continue as a going concern. We have analysed the effects of the covid-19 pandemic and concluded that its effects will not be material on the Charity and are diminishing as a risk, specifically for Via Residential Ltd. We have also very closely reviewed the current economic climate and its effects on costs and inflation, we have budgeted for these in the coming year and will manage our associated risks. We will continue to monitor these issues and their effects on staff, financial performance, and future plans. The Charity is investing in the future and has purchased a site to operate a Womens Only Detox unit and entered a joint venture to operate an addiction treatment clinic. The Charity has also been awarded several new contracts for community integrated services in 2023/24 and 2024/25.

Overall, the Trustees are satisfied there are no material uncertainties surrounding the ability of the group to continue as a going concern and the financial statements have been prepared on that basis.

VIA COMMUNITY LTD  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2023

**e) Income**

Income is credited to the statement of financial activities in the period to which it relates. Donations and gifts are recognised when the Charity is entitled to the funds, receipt is probable and the amounts can be measured reliably. Gifts are valued by the Trustees on the basis of their worth to the company. Income from charitable activities comprises contracts for treatment services, advice and information, and outreach work. Income from contracts, advice and outreach work is recognised upon successful provision of the service on a receivables basis and is accrued or deferred where when funds are received in advance or arrears of service provision. Grant income is recognised when the Charity becomes entitled to the funds. Where there are grant conditions, the income is recognised once those conditions have been fulfilled, otherwise it is deferred.

**f) Expenditure**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates. Charitable expenditure comprises services identifiable as wholly or mainly in support of the company's charitable and operational work. These costs are regarded as an integral part of carrying out the direct charitable objectives of the company and include an appropriate proportion of overhead costs. During the year we identified that all such overheads should be apportioned directly to service contracts and subsidiary companies. Comparative information for the prior year remains unchanged as it is impractical to reallocate costs for the prior year. Governance costs comprise expenditure incurred for constitutional and statutory requirements. All resources expended are allocated to the particular activity where the cost relates directly to that activity. Indirect costs and overhead expenses are apportioned by the Trustees on a judgemental basis across all service project cost centres in proportion to the turnover or number of staff directly working in each of the service projects.

**g) Volunteers**

The value of the services provided by volunteers is not incorporated into these financial statements.

**h) Fixed assets**

Expenditure on equipment is only capitalised where the cost of individual items exceeds £2,500. Depreciation is provided at the following annual rates in order to write off the cost of each asset over its expected useful life:

|                                    |                                               |
|------------------------------------|-----------------------------------------------|
| Furniture and Equipment            | 25% straight line                             |
| Fixtures and Fittings              | 20%-33% straight line / Estimated Useful Life |
| Computer Equipment                 | 25%-100% straight line                        |
| Leasehold Improvement              | 20% or term of lease                          |
| Freehold Property (Buildings)      | 2% straight line                              |
| Intangible Fixed Assets - Software | 20% straight line                             |

As is common with many charities, assets are purchased for particular projects from the proceeds of funding specifically given for that purpose. In such circumstances the funds specifically given are treated as income in the year of receipt and the cost of purchase is treated as expenditure in the year of acquisition, which are usually the same financial year. The costs of refurbishment of leasehold premises are matched with any grants recognised as income over the appropriate term of leases.

**VIA COMMUNITY LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**i) *Revaluation of tangible fixed assets***

The Charity has adopted the revaluation model to revalue items of freehold property 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. A full valuation is undertaken every five years.

Revaluation gains and losses are recognised in the Statement of Financial Activities and added to reserves in a separate Revaluation Reserve.

**j) *Fixed Asset Investments***

***Investment Properties***

Investment properties are measured at fair value with any change recognised in the Statement of Financial Activities.

The Trustees deem market value to be a fair approximation of fair value for the purpose of obtaining valuations.

An internal valuation using suitably qualified staff is undertaken every year and a full valuation is undertaken every five years.

***Listed Investments***

Listed investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance Sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments in the Consolidated Statement of Financial Activities. Transactions are expensed as incurred.

**k) *Fund accounting***

Unrestricted accumulated funds consist of those funds that the company may use in furtherance of its objectives at the discretion of the Trustees.

Designated funds are those unrestricted funds that have been set aside (designated) for particular use by the Trustees.

The restricted funds are monies raised for, and their use restricted to, a specific purpose, or donations subject to donor imposed conditions.

**l) *Taxation***

The Charity meets the definition of a charitable company for UK corporation tax purposes.

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.

**m) *Pension Costs***

The Charity operates both defined contribution and defined benefit pension schemes for its employees. The assets of both schemes are held separately from those of the charity.

Defined Contribution Schemes:

The pension costs of the schemes represent the contributions payable by the Charity during the year and are charged to the Statement of Financial Activities within staff costs.

Defined Benefit Schemes:

The pension costs of the schemes represent the contributions payable by the Charity during the year together with any provision for Via's liability in relation to the schemes.

**VIA COMMUNITY LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**m) Pension Costs (Ctd)**

Where the Charity participates in a multi-employer defined benefit scheme it is not always possible to identify on a reasonable and consistent basis the Charity's share of the underlying assets and liabilities as the assets are joined for investment purposes and benefits realised from total assets of any scheme. The accounting charge for the period, under FRS 102 represents the employer's contribution payable. The liability to make payments to fund any deficit relating to past service is recognised where the Charity has entered into an agreement to make those payments. Where notice has been given to exit a scheme then the liability included in the financial statements is the Trustees' best estimate of the liability on withdrawal.

**n) Operating leases**

Rentals applicable to operating leases are charged to the Statement of Financial Activities in the period in which the cost is incurred. Benefits received and receivable as an incentive to sign an operating lease are recognised on a straight line basis over the period of the lease.

**o) Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Accrued income and tax recoverable is included at the best estimate of the amounts receivable at the balance sheet date.

**p) Creditors**

Creditors are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

**q) Financial Instruments**

Financial assets and liabilities are recognised when the entity becomes a party to the contractual provisions of the instrument. All financial assets and liabilities are initially measured at transaction price (including transaction costs). The Charity 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.

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

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Concessionary inter company loan was originally recognised at transaction price and subsequently at amortised cost.

**VIA COMMUNITY LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**r) Country of incorporation and registered office address**

The registered office is situated in England and Wales and its address is 18 Dartmouth Street, London, SW1H 9BL.

**s) 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.

**t) Judgements and key sources of estimation uncertainty**

In the application of the Charity's accounting policies, the Trustees are required to make judgment estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The Trustees have reviewed the current Balance Sheet value of assets and liabilities and in particular property and buildings in the light of the current economic conditions, including the Covid-19 pandemic, cost of living and inflationary pressures and believe the values as stated are correct at this time. The estimates and associated assumptions based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the accounting period in which the estimate is reviewed where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods. Areas of key estimate and judgement include the valuation of land and buildings, the valuation of the defined benefit pension scheme liability and provisions for liabilities including dilapidations.

**2 Income**

|                                                                                                                                                                                                              | 2023<br>£         | 2022<br>£         |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|-------------------|
| Donations                                                                                                                                                                                                    |                   |                   |
| Unrestricted - General                                                                                                                                                                                       | 10,744            | 500               |
| Unrestricted - Designated                                                                                                                                                                                    | 4,190             | -                 |
| Restricted                                                                                                                                                                                                   | 500               | -                 |
|                                                                                                                                                                                                              | <u>15,434</u>     | <u>500</u>        |
| Charitable Activities                                                                                                                                                                                        |                   |                   |
| Drug & Alcohol Services incl Integrated, Adult, Young People & Criminal Justice                                                                                                                              | 23,786,572        | 21,279,824        |
| Residential Detox & Rehab                                                                                                                                                                                    | 1,764,932         | 1,267,688         |
|                                                                                                                                                                                                              | <u>25,551,504</u> | <u>22,547,512</u> |
| The Trustees' Report contains information on the local authorities that fund the Charity's services.<br>There are no unfulfilled conditions or other contingencies attaching to government funding received. |                   |                   |
|                                                                                                                                                                                                              | 2023<br>£         | 2022<br>£         |
| Other Income                                                                                                                                                                                                 |                   |                   |
| Investments                                                                                                                                                                                                  |                   |                   |
| Dividends                                                                                                                                                                                                    | 7,310             | -                 |
| Bank Interest                                                                                                                                                                                                | 3,759             | -                 |
| Rental Income                                                                                                                                                                                                | 41,075            | -                 |
| Sundry Income                                                                                                                                                                                                | 5,980             | 74,495            |
|                                                                                                                                                                                                              | <u>58,124</u>     | <u>74,495</u>     |

**VIA COMMUNITY LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**3 Total Expenditure**

|                           | Staff<br>Costs    | Direct<br>Costs  | Support<br>Costs<br>(Excl staff cost) | Total<br>2023     | <i>Total</i><br>2022 |
|---------------------------|-------------------|------------------|---------------------------------------|-------------------|----------------------|
|                           | £                 | £                | £                                     | £                 | £                    |
| Drug & Alcohol Services   | 15,094,215        | 7,666,919        | 1,288,103                             | 24,049,237        | 19,709,614           |
| Residential Detox & Rehab | 796,748           | 668,604          | 296,080                               | 1,761,432         | 1,526,832            |
| Governance Costs          | -                 | -                | 145,510                               | 145,510           | 203,286              |
|                           | <u>15,890,963</u> | <u>8,335,523</u> | <u>1,729,693</u>                      | <u>25,956,179</u> | <u>21,439,733</u>    |

**Allocation of Support Costs (excl Staff Costs)**

|                           | Executive<br>& Central<br>Admin | Finance &<br>Resources | Business<br>Development | Quality,<br>Data &<br>Performance | Total<br>2023    | <i>Total</i><br>2022 |
|---------------------------|---------------------------------|------------------------|-------------------------|-----------------------------------|------------------|----------------------|
|                           | £                               | £                      | £                       | £                                 | £                | £                    |
| Drug & Alcohol Services   | 1,085,655                       | 118,009                | 14,882                  | 70,257                            | 1,288,803        | 733,379              |
| Residential Detox & Rehab | 295,380                         | -                      | -                       | -                                 | 295,380          | 272,409              |
| Governance Costs          | 100,909                         | 44,600                 | -                       | -                                 | 145,510          | 203,286              |
|                           | <u>1,481,944</u>                | <u>162,609</u>         | <u>14,882</u>           | <u>70,257</u>                     | <u>1,729,693</u> | <u>1,209,075</u>     |

Property repairs and maintenance, insurance and IT costs (including equipment, maintenance, software and internet and communication costs) are now charged directly to service contracts and therefore no longer attributable to support costs.

**Comparative Total Expenditure for the year ended 31 March 2022**

|                           | Staff<br>Costs    | Direct<br>Costs  | Support<br>Costs<br>(Excl staff cost) | Total<br>2022     | <i>Total</i><br>2021 |
|---------------------------|-------------------|------------------|---------------------------------------|-------------------|----------------------|
|                           | £                 | £                | £                                     | £                 | £                    |
| Drug & Alcohol Services   | 12,809,349        | 6,166,886        | 733,379                               | 19,709,614        | 22,060,646           |
| Residential Detox & Rehab | 721,199           | 533,224          | 272,409                               | 1,526,832         | 973,117              |
| Governance Costs          | -                 | -                | 203,286                               | 203,286           | 350,616              |
|                           | <u>13,530,548</u> | <u>6,700,110</u> | <u>1,209,075</u>                      | <u>21,439,733</u> | <u>23,384,378</u>    |

**Comparative Allocation of Support Costs (excl Staff Costs) for the year ended 31 March 2022**

|                           | Executive<br>& Central<br>Admin | Finance &<br>Resources | Business<br>Development | Quality,<br>Data &<br>Performance | Total<br>2022    | <i>Total</i><br>2021 |
|---------------------------|---------------------------------|------------------------|-------------------------|-----------------------------------|------------------|----------------------|
|                           | £                               | £                      | £                       | £                                 | £                | £                    |
| Drug & Alcohol Services   | 330,288                         | 316,077                | 21,058                  | 65,955                            | 733,379          | 1,769,840            |
| Residential Detox & Rehab | 272,409                         | -                      | -                       | -                                 | 272,409          | 40,153               |
| Governance Costs          | 173,286                         | 30,000                 | -                       | -                                 | 203,286          | 350,616              |
|                           | <u>775,984</u>                  | <u>346,078</u>         | <u>21,058</u>           | <u>65,955</u>                     | <u>1,209,075</u> | <u>2,160,608</u>     |

**VIA COMMUNITY LTD**  
**NOTES TO THE ACCOUNTS**  
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**3 Total Expenditure (ctd)**

|                      | 2023           | 2022           |
|----------------------|----------------|----------------|
|                      | £              | £              |
| Governance Costs     |                |                |
| Legal & Professional | 20,833         | 35,470         |
| Audit Fees           | 44,600         | 30,000         |
| Head Office Costs    | 80,077         | 137,817        |
|                      | <u>145,510</u> | <u>203,286</u> |

All governance costs in the current and previous year relate to unrestricted funds.

All expenditure within the Financial Statements is inclusive of unrecoverable Vat.

**4 Net Income**

|                                                     | 2023           | 2022           |
|-----------------------------------------------------|----------------|----------------|
|                                                     | £              | £              |
| Net Income is stated after charging:                |                |                |
| Auditors Remuneration: current year (excluding Vat) | 37,500         | 25,000         |
| Operating Leases                                    | 560,908        | 484,953        |
| Depreciation                                        | 233,367        | 126,980        |
| Interest Paid                                       | 23,394         | 11,401         |
|                                                     | <u>855,169</u> | <u>648,334</u> |

**VIA COMMUNITY LTD**  
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**5 Analysis of Staff Costs & Key Management Personnel**

|                                                 | 2023              | 2022              |
|-------------------------------------------------|-------------------|-------------------|
|                                                 | £                 | £                 |
| Salaries & Wages                                | 13,977,385        | 11,925,939        |
| Social Security Costs                           | 1,481,211         | 1,203,729         |
| Pension Costs                                   | 432,367           | 400,880           |
|                                                 | <u>15,890,963</u> | <u>13,530,548</u> |
| Clinical, Agency Support & Other Staffing Costs | 1,807,848         | 1,450,764         |
|                                                 | <u>17,698,811</u> | <u>14,981,312</u> |

The number of employees whose emoluments for taxation purposes amounted to over £60,000 in the year was as follows:

|                     | 2023 | 2022 |
|---------------------|------|------|
| £60,001 - £70,000   | 3    | 5    |
| £70,001 - £80,000   | 4    | 1    |
| £80,001 - £90,000   | 1    | 1    |
| £90,001 - £100,000  | 2    | 1    |
| £100,001 - £110,000 | 1    | 1    |
| £110,001 - £120,000 | 1    | 3    |
| £120,001 - £130,000 | 3    | 1    |
| £130,001 - £140,000 | 0    | 1    |
| £140,001 - £150,000 | 1    | 0    |
| £150,001 - £160,000 | 0    | 1    |
| £161,001 - £170,000 | 1    | 0    |

|                                                        | £             | £             |
|--------------------------------------------------------|---------------|---------------|
| Pension contributions in respect of the above bandings | <u>48,661</u> | <u>37,814</u> |

Trustees are not remunerated for their services and during the year, no Trustee was reimbursed for any travel expenses (2022 - £nil)

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

|                                      | 2023       | 2022       |
|--------------------------------------|------------|------------|
|                                      | £          | £          |
| Management, Administration & Support | 54         | 43         |
| Drug & Alcohol Services              | 339        | 308        |
| Residential Detox & Rehab            | 19         | 19         |
|                                      | <u>412</u> | <u>370</u> |

During the year the total aggregate amount of termination benefits recognised in the year was £18,806 (2022 - £19,968).

Key management personnel throughout the year consisted of 8 staff (2022 - 10) whose total remuneration, including pension contribution and social security costs paid by Charity equate to £969,512 (2022 - £914,888).

**VIA COMMUNITY LTD**  
**NOTES TO THE ACCOUNTS**  
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**6 Fixed Assets**

| <u>Group</u>            | Tangible                          |                              |                                 | Intangible    | Total<br>2023<br>£ |
|-------------------------|-----------------------------------|------------------------------|---------------------------------|---------------|--------------------|
|                         | Freehold Land<br>& Buildings<br>£ | Leasehold<br>Improvemts<br>£ | Fixtures,<br>Fittings & Eq<br>£ | Software<br>£ |                    |
| Cost or Valuation       |                                   |                              |                                 |               |                    |
| At 1 April 2022         | 3,530,000                         | 633,967                      | 315,257                         | 212,454       | 4,691,678          |
| Additions               | 102,305                           | 188,272                      | 83,046                          | 48,590        | 422,214            |
| Revaluations            | -                                 | -                            | -                               | -             | -                  |
| Disposals               | -                                 | -                            | -                               | -             | -                  |
| At 31 March 2023        | 3,632,305                         | 822,239                      | 398,303                         | 261,044       | 5,113,892          |
| Depreciation            |                                   |                              |                                 |               |                    |
| At 1 April 2022         | 70,600                            | 350,098                      | 262,101                         | 116,855       | 799,653            |
| Charge for year         | 73,078                            | 78,268                       | 44,014                          | 38,007        | 233,367            |
| Released on revaluation | -                                 | -                            | -                               | -             | -                  |
| Disposals               | -                                 | -                            | -                               | -             | -                  |
| At 31 March 2023        | 143,678                           | 428,366                      | 306,115                         | 154,862       | 1,033,020          |
| Net Book Value          |                                   |                              |                                 |               |                    |
| At 31 March 2023        | 3,488,628                         | 393,873                      | 92,188                          | 106,183       | 4,080,871          |
| At 1 April 2022         | 3,459,400                         | 283,869                      | 53,156                          | 95,599        | 3,892,024          |
| <u>Charity</u>          |                                   |                              |                                 |               |                    |
| Cost or Valuation       |                                   |                              |                                 |               |                    |
| At 1 April 2022         | 2,975,000                         | 466,816                      | 265,517                         | 212,454       | 3,919,787          |
| Additions               | 102,305                           | 188,272                      | 82,398                          | 48,590        | 421,566            |
| Revaluation             | -                                 | -                            | -                               | -             | -                  |
| Disposals               | -                                 | -                            | -                               | -             | -                  |
| At 31 March 2023        | 3,077,305                         | 655,088                      | 347,915                         | 261,044       | 4,341,353          |
| Depreciation            |                                   |                              |                                 |               |                    |
| At 1 April 2022         | 59,500                            | 214,252                      | 236,116                         | 116,855       | 626,722            |
| Charge for year         | 61,978                            | 77,153                       | 38,312                          | 38,007        | 215,449            |
| Released on revaluation | -                                 | -                            | -                               | -             | -                  |
| Disposals               | -                                 | -                            | -                               | -             | -                  |
| At 31 March 2023        | 121,478                           | 291,404                      | 274,428                         | 154,862       | 842,171            |
| Net Book Value          |                                   |                              |                                 |               |                    |
| At 31 March 2023        | 2,955,828                         | 363,684                      | 73,487                          | 106,183       | 3,499,182          |
| At 1 April 2022         | 2,915,500                         | 252,564                      | 29,402                          | 95,599        | 3,293,065          |

Freehold Land and Buildings were revalued as at 31 March 2021. The valuation was undertaken by Cluttons Chartered Surveyors. The historical cost of these properties is £1,137,266 (2022 - £1,137,266).

**VIA COMMUNITY LTD**  
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**7 Fixed Assets**

Investments - Property

|                            | Total<br>2023  | Total<br>2022  |
|----------------------------|----------------|----------------|
| <u>Group &amp; Charity</u> | £              | £              |
| Market Value               |                |                |
| At 1 April 2022            | 600,000        | 600,000        |
| Additions                  | -              | -              |
| Revaluations               | ( 65,000)      | -              |
| Disposals                  | -              | -              |
| At 31 March 2023           | <u>535,000</u> | <u>600,000</u> |

Freehold Land and Buildings were revalued as at 31 March 2021. The valuation was undertaken by Cluttons Chartered Surveyors. The historical cost of these properties is £494,425 (2021 - £494,425)  
An annual review is undertaken by suitably qualified internal staff to provide an estimate of any impairment or increase in value

Investments - Listed

|                                             | Total<br>2023    | Total<br>2022 |
|---------------------------------------------|------------------|---------------|
| <u>Group &amp; Charity</u>                  | £                | £             |
| Listed Investments                          |                  |               |
| Market value at 1 April 2022                | -                | -             |
| Additions                                   | 1,122,984        | -             |
| Unrealised (loss)                           | ( 1,071)         | -             |
| Market value at 31 March 2023               | <u>1,121,913</u> | -             |
| Cash deposits held as investments           | 885,334          | -             |
| Total value of investments at 31 March 2023 | <u>2,007,247</u> | -             |

Listed investments have been valued by Canaccord Genuity at 31 March 2023.

**VIA COMMUNITY LTD**  
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**8 Subsidiary Undertakings**

Via has two wholly owned subsidiaries, Via Residential Ltd and Via Care Ltd.

**Via Residential Ltd**

Via Residential Ltd is a charitable company limited by guarantee, company no. 03197716, charity no. 1055486.

Via control the subsidiary by controlling the membership of the Board of Trustees.

The activities and results of Via Residential Ltd are summarised as follows:

|                                          | Via Residential Ltd |              |
|------------------------------------------|---------------------|--------------|
|                                          | 2023                | 2022         |
|                                          | £                   | £            |
| Statement of Financial Activities        |                     |              |
| Total Income                             | 1,351,285           | 1,281,279    |
| Total Expenditure                        | ( 1,764,932)        | ( 1,526,832) |
| Net (Expenditure)                        | ( 413,648)          | ( 245,554)   |
| Gain on revaluation of freehold property | -                   | -            |
| Net Movement on Funds                    | ( 413,648)          | ( 245,554)   |
| Balance Sheet                            |                     |              |
| Total Assets                             | 941,239             | 987,453      |
| Total Liabilities                        | ( 1,980,964)        | ( 1,613,531) |
| Net Liabilities/Funds                    | ( 1,039,725)        | ( 626,078)   |

**Via Care Ltd**

Via Care Ltd is a trading company limited by guarantee, having no share capital, company number 12362901.

Via control the subsidiary by controlling the membership of the Board.

The activities and results of Via Care Ltd are summarised as follows:

|                                  | Via Care Ltd |      |
|----------------------------------|--------------|------|
|                                  | 2023         | 2022 |
|                                  | £            | £    |
| Statement of Retained Earnings   |              |      |
| Turnover                         | 5,612,361    | -    |
| Other Operating Charges          | ( 5,446,160) | -    |
| Operating Profit                 | 166,200      | -    |
| Gift aid to parent organisation  | ( 166,200)   | -    |
| Retained Earnings at end of year | -            | -    |
| Balance Sheet                    |              |      |
| Total Assets                     | 3,652,774    | -    |
| Total Liabilities                | ( 3,652,774) | -    |
| Net Liabilities/Funds            | -            | -    |

**VIA COMMUNITY LTD**  
**NOTES TO THE ACCOUNTS**  
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**9 Debtors**

|                                      | Charity          |                  | Group            |                  |
|--------------------------------------|------------------|------------------|------------------|------------------|
|                                      | 2023             | 2022             | 2023             | 2022             |
|                                      | £                | £                | £                | £                |
| Trade Debtors                        | 1,026,088        | 3,861,291        | 2,697,117        | 4,185,109        |
| Amounts Owed from Group undertakings |                  |                  |                  |                  |
| Concessionary Loan                   | 1,200,000        | 1,200,000        | -                | -                |
| Gift Aid                             | 166,201          | -                | -                | -                |
| Other                                | 3,781,688        | 326,987          | -                | -                |
| Provision for Inter-company debt     | ( 660,838)       | -                | -                | -                |
| Prepayments & Accrued Income         | 236,201          | 337,185          | 242,802          | 339,185          |
| Other debtors                        | 10,067           | 6,153            | 10,984           | 6,153            |
|                                      | <u>5,759,408</u> | <u>5,731,615</u> | <u>2,950,903</u> | <u>4,530,446</u> |

A concessionary loan of £1,200,000 exists from Via Community Ltd, the parent Charity, to Via Residential Ltd. As the concessionary loan is for charitable purposes it is unsecured, repayable on demand and 0% interest. It is expected that the first repayment will be in 2024/25.

Via Community Ltd has provided for inter-company debt of £660,838 (2022 - £nil) from Via Residential Ltd for any amount above the inter-company concessionary loan.

**10 Creditors: amounts falling due within one year**

|                            | Charity          |                  | Group            |                  |
|----------------------------|------------------|------------------|------------------|------------------|
|                            | 2023             | 2022             | 2023             | 2022             |
|                            | £                | £                | £                | £                |
| Bank Loans                 | 478,500          | 29,000           | 478,500          | 29,000           |
| Trade Creditors            | 2,205,964        | 2,281,121        | 2,274,866        | 2,296,688        |
| Accruals & Deferred Income | 333,956          | 106,870          | 361,889          | 151,097          |
| Taxation & Social Security | 360,196          | 354,315          | 382,818          | 371,027          |
| Other Creditors            | 365,005          | 97,409           | 731,399          | 107,447          |
|                            | <u>3,743,622</u> | <u>2,868,715</u> | <u>4,229,472</u> | <u>2,955,260</u> |

**VIA COMMUNITY LTD**  
**NOTES TO THE ACCOUNTS**  
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**11 Creditors: amounts falling due after one year**

|                      | Charity |         | Group |         |
|----------------------|---------|---------|-------|---------|
|                      | 2023    | 2022    | 2023  | 2022    |
|                      | £       | £       | £     | £       |
| Bank Loans           |         |         |       |         |
| Bank loans 2-5 years | -       | 478,500 | -     | 478,500 |
|                      | -       | 478,500 | -     | 478,500 |

Bank loans are secured on freehold properties.

A Barclays Bank Plc loan for £580,000 was made to Via on 2 August 2019 for a term of 5 years for the freehold purchase of Kings Acre, Third Avenue, Harlow. Interest is charged at 2.05% over bank base rate.

This bank loan is repayable in 2024 and terms will be sought to refinance.

**12 Deferred Income**

|                          | 2023      | 2022      |
|--------------------------|-----------|-----------|
|                          | £         | £         |
| Unrestricted             |           |           |
| Opening: Balance 1 April | ( 27,290) | ( 11,375) |
| Amount released in year  | 27,290    | 11,375    |
| Amounts deferred in year | 202,042   | 27,290    |
| Closing balance 31 March | 202,042   | 27,290    |

**13 Provisions for Liabilities**

|                         | At 1 April<br>2022 | Utilised/<br>Released | Provided | At 31 March<br>2023 |
|-------------------------|--------------------|-----------------------|----------|---------------------|
|                         | £                  | £                     | £        | £                   |
| Group                   |                    |                       |          |                     |
| Pension Provision       | 194,000            | -                     | -        | 194,000             |
| Dilapidations & Repairs | 305,500            | -                     | 19,250   | 324,750             |
|                         | 499,500            | -                     | 19,250   | 518,750             |
| Charity                 |                    |                       |          |                     |
| Pension Provision       | 194,000            | -                     | -        | 194,000             |
| Dilapidations & Repairs | 305,500            | -                     | 19,250   | 324,750             |
|                         | 499,500            | -                     | 19,250   | 518,750             |

**Pension Provision**

Costs that the Charity estimate may be incurred to meet existing pension liabilities.

**Dilapidations & Repairs**

Costs that the Charity estimate may be incurred upon vacating properties that are currently occupied for the delivery of services. The provision is split over all properties leased by the Charity. Uncertainty exists regarding both the amount and the timing of these costs.

**VIA COMMUNITY LTD**  
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**14 Commitments under Operating Leases**

At 31 March 2023 the Group and Charity had future minimum lease payments under non-cancellable operating leases as follows:

|                                        | Charity          |                  | Group            |                  |
|----------------------------------------|------------------|------------------|------------------|------------------|
|                                        | 2023             | 2022             | 2023             | 2022             |
|                                        | £                | £                | £                | £                |
| Not more than 1 year                   | 463,784          | 371,579          | 463,784          | 371,579          |
| More than 1 year and less than 5 years | 1,032,917        | 720,920          | 1,032,917        | 720,920          |
| More than 5 years                      | 812,000          | -                | 812,000          | -                |
|                                        | <u>2,308,701</u> | <u>1,092,499</u> | <u>2,308,701</u> | <u>1,092,499</u> |

**15 Unrestricted Funds**

|                                                | Charity          |                  | Group            |                  |
|------------------------------------------------|------------------|------------------|------------------|------------------|
|                                                | 2023             | 2022             | 2023             | 2022             |
|                                                | £                | £                | £                | £                |
| Unrestricted Funds                             |                  |                  |                  |                  |
| General Funds                                  |                  |                  |                  |                  |
| Balance at 1 April                             | 7,808,535        | 7,499,129        | 7,182,458        | 7,118,605        |
| Net Income/(Expenditure) before Transfers      | 706,630          | 416,907          | 292,982          | 171,353          |
| Transfers (to)/from Restricted Funds           | ( 28,478)        | -                | ( 28,478)        | -                |
| Transfers (to)/from Designated Funds           | ( 818,334)       | ( 107,500)       | ( 818,334)       | ( 107,500)       |
|                                                | <u>7,668,353</u> | <u>7,808,536</u> | <u>6,628,628</u> | <u>7,182,458</u> |
| Provision for inter-company debt               | ( 660,838)       | -                | -                | -                |
| (Loss) on revaluation of investment property   | ( 65,000)        | -                | ( 65,000)        | -                |
| Unrealised losses on investments               | ( 1,071)         | -                | ( 1,071)         | -                |
| Balance at 31 March                            | <u>6,941,444</u> | <u>7,808,536</u> | <u>6,562,557</u> | <u>7,182,458</u> |
| Designated Funds                               |                  |                  |                  |                  |
| Balance at 1 April                             | 446,320          | 507,719          | 446,320          | 507,719          |
| Net Income/(Expenditure) before Transfers      | ( 793,561)       | ( 168,898)       | ( 793,561)       | ( 168,898)       |
| Transfers (to)/from General Unrestricted Funds | 818,334          | 107,500          | 818,334          | 107,500          |
| Balance at 31 March                            | <u>471,093</u>   | <u>446,320</u>   | <u>471,093</u>   | <u>446,320</u>   |
| Total Unrestricted Funds at 31 March 2023      | <u>7,412,538</u> | <u>8,254,856</u> | <u>7,033,650</u> | <u>7,628,778</u> |

**VIA COMMUNITY LTD**  
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**16 Analysis of Net Assets between Funds**

|                                                        | Revaluation<br>Reserve<br>£ | Unrestricted<br>Fund<br>£ | Designated<br>Fund<br>£ | Restricted<br>Fund<br>£ | Total<br>£               |                          |
|--------------------------------------------------------|-----------------------------|---------------------------|-------------------------|-------------------------|--------------------------|--------------------------|
| Fund balances at 31 March 2023<br>are represented by : |                             |                           |                         |                         |                          |                          |
| Tangible Fixed Assets                                  | 1,970,369                   | 1,998,322                 | -                       | -                       | 3,968,690                |                          |
| Intangible Fixed Assets                                | -                           | 112,181                   | -                       | -                       | 112,181                  |                          |
| Investments - Property                                 | 105,575                     | 429,425                   | -                       | -                       | 535,000                  |                          |
| Investments - Stocks & Shares                          | -                           | 2,007,247                 | -                       | -                       | 2,007,247                |                          |
| Current Assets                                         | -                           | 4,687,661                 | 471,093                 | 2,174,485               | 7,333,239                |                          |
| Creditors: falling due within 1 year                   | - (                         | 4,229,472)                | -                       | -                       | ( 4,229,472)             |                          |
| Creditors: falling due after 1 year                    | -                           | -                         | -                       | -                       | -                        |                          |
| Provisions                                             | - (                         | 518,750)                  | -                       | -                       | ( 518,750)               |                          |
| Total Net Assets                                       | 2,075,944                   | 4,486,613                 | 471,093                 | 2,174,485               | 9,208,135                |                          |
| Movement in Funds                                      | At 1 April<br>2022<br>£     | Income<br>£               | Expenditure<br>£        | Transfers<br>£          | Gains /<br>(Losses)<br>£ | At 31 March<br>2023<br>£ |
| Unrestricted Funds                                     |                             |                           |                         |                         |                          |                          |
| General Funds                                          | 4,972,104                   | 21,182,441                | ( 20,889,459)           | ( 777,402)              | ( 1,071)                 | 4,486,614                |
| Revaluation Reserve                                    | 2,210,353                   | -                         | -                       | ( 69,410)               | ( 65,000)                | 2,075,943                |
| Sub-total                                              | 7,182,457                   | 21,182,441                | ( 20,889,459)           | ( 846,812)              | ( 66,071)                | 6,562,557                |
| Designated Funds                                       |                             |                           |                         |                         |                          |                          |
| Premises Improvement Fund                              | 83,443                      | -                         | -                       | -                       | -                        | 83,443                   |
| Development Fund                                       | 362,877                     | 9,449                     | ( 803,010)              | 818,334                 | -                        | 387,650                  |
| Sub-total                                              | 446,320                     | 9,449                     | ( 803,010)              | 818,334                 | -                        | 471,093                  |
| Total Unrestricted Funds                               | 7,628,777                   | 21,191,890                | ( 21,692,469)           | ( 28,478)               | ( 66,071)                | 7,033,650                |

**VIA COMMUNITY LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**16 Analysis of Net Assets between Funds (Ctd)**

|                                                   |           |            |               |           |           |           |
|---------------------------------------------------|-----------|------------|---------------|-----------|-----------|-----------|
| Total Unrestricted Funds                          | 7,628,777 | 21,191,890 | ( 21,692,469) | ( 28,478) | ( 66,071) | 7,033,650 |
| Restricted Funds                                  |           |            |               |           |           |           |
| Capital Grants                                    | 167,694   | -          | ( 20,489)     | -         | -         | 147,205   |
| West Berks - OHID Grant                           | -         | 119,416    | ( 67,416)     | 3,693     |           | 55,693    |
| Redbridge - OHID Grant                            | 81,151    | 374,650    | ( 390,023)    |           |           | 65,778    |
| Subwize - OHID Grant                              | 32,268    | 210,051    | ( 171,188)    |           |           | 71,131    |
| Harrow - OHID Grant                               | 15,424    | 218,279    | ( 152,127)    |           |           | 81,576    |
| Greenwich - OHID Grant                            | 133,891   | 463,134    | ( 509,465)    |           |           | 87,561    |
| Brent - OHID Grant                                | 139,370   | 281,300    | ( 304,015)    | 8,700     |           | 125,355   |
| CWAC - OHID Grant                                 | 118,526   | 355,071    | ( 465,948)    |           |           | 7,649     |
| Brent - Mental Health                             | 50,510    | 145,500    | ( 131,722)    | 4,500     |           | 68,787    |
| Redbridge Lateral Flow Test                       | 172,232   | -          | ( 345)        |           |           | 171,887   |
| Greenwich Residential                             | 207,232   | 201,300    | ( 408,791)    |           | ( 259)    |           |
| Harrow - Smoking Cessation                        | 48,463    | 44,863     | ( 21,960)     |           |           | 71,367    |
| Merton Homeless Outreach f                        | 66,872    | 53,331     | ( 43,181)     | 1,649     |           | 78,671    |
| Greenwich - Rough Sleepers                        | -         | 137,999    | ( 49,868)     |           |           | 88,131    |
| Brent - Rough Sleepers                            | 81,425    | 299,245    | ( 265,883)    | 9,255     |           | 124,042   |
| Redbridge - Rough Sleepers                        | 39,765    | 462,636    | ( 378,294)    |           |           | 124,106   |
| Islington - Rough Sleepers                        | 185,929   | 398,846    | ( 275,025)    |           |           | 309,750   |
| Camden - Rough Sleepers                           | 274,101   | 403,372    | ( 285,502)    |           |           | 391,971   |
| Others - individual balances<br>less than £50,000 | 161,691   | 264,178    | ( 322,466)    | 680       | -         | 104,083   |
| Total Restricted Funds                            | 1,976,545 | 4,433,171  | ( 4,263,710)  | 28,478    | -         | 2,174,485 |
| Total Funds                                       | 9,605,323 | 25,625,061 | ( 25,956,179) | -         | ( 66,071) | 9,208,135 |

Development funds: funds that have been designated by the Trustee's for future planned expenditure on specific purposes. Total development funds of £383,650 have been created to develop our 'Core Model of Service', along with improvements in quality, breadth of service provision and IT infrastructure.

Restricted Funds: funds that have been restricted in use or purpose by the funder and include both capital and revenue funds for purposes as noted in description.

OHID Grants: OHID is a part of the Department of Health and Social Care representing the Office for Health Improvement and Disparities. Grants given are restricted in nature to purpose.

**VIA COMMUNITY LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**17** Comparative analysis of net assets between funds and movement in funds

|                                       |                         | <i>Revaluation<br/>Reserve<br/>£</i> | <i>Unrestricted<br/>Fund<br/>£</i> | <i>Designated<br/>Fund<br/>£</i> | <i>Restricted<br/>Fund<br/>£</i> | <i>Total<br/>£</i>       |
|---------------------------------------|-------------------------|--------------------------------------|------------------------------------|----------------------------------|----------------------------------|--------------------------|
| <i>Fund balances at 31 March 2022</i> |                         |                                      |                                    |                                  |                                  |                          |
| <i>are represented by :</i>           |                         |                                      |                                    |                                  |                                  |                          |
| Tangible Fixed Assets                 |                         | 2,104,778                            | 1,691,646                          | -                                | -                                | 3,796,425                |
| Intangible Fixed Assets               |                         | -                                    | 95,599                             | -                                | -                                | 95,599                   |
| Investments - Property                |                         | 105,575                              | 494,425                            | -                                | -                                | 600,000                  |
| Current Assets                        |                         | -                                    | 6,623,693                          | 446,320                          | 1,976,546                        | 9,046,559                |
| Creditors: falling due within 1 year  |                         | - (                                  | 2,955,260)                         | -                                | -                                | ( 2,955,260)             |
| Creditors: falling due after 1 year   |                         | - (                                  | 478,500)                           | -                                | -                                | ( 478,500)               |
| Provisions                            |                         | - (                                  | 499,500)                           | -                                | -                                | ( 499,500)               |
| Total Net Assets                      |                         | <u>2,210,353</u>                     | <u>4,972,104</u>                   | <u>446,320</u>                   | <u>1,976,546</u>                 | <u>9,605,323</u>         |
| Movement in Funds                     | At 1 April<br>2021<br>£ | Income<br>£                          | Expenditure<br>£                   | Transfers<br>£                   | Gains /<br>(Losses)<br>£         | At 31 March<br>2022<br>£ |
| Unrestricted Funds                    |                         |                                      |                                    |                                  |                                  |                          |
| General Funds                         | 4,837,651               | 19,063,072                           | ( 18,821,118)                      | ( 107,500)                       | -                                | 4,972,104                |
| Revaluation Reserve                   | 2,280,953               | -                                    | ( 70,600)                          | -                                | -                                | 2,210,353                |
| <i>Sub-total</i>                      | <u>7,118,604</u>        | <u>19,063,072</u>                    | <u>( 18,891,718)</u>               | <u>( 107,500)</u>                | <u>-</u>                         | <u>7,182,458</u>         |
| Designated Funds                      |                         |                                      |                                    |                                  |                                  |                          |
| Premises Improvement Fund             | 83,443                  | -                                    | -                                  | -                                | -                                | 83,443                   |
| Development Fund                      | 424,276                 | -                                    | ( 168,898)                         | 107,500                          | -                                | 362,877                  |
| <i>Sub-total</i>                      | <u>507,719</u>          | <u>-</u>                             | <u>( 168,898)</u>                  | <u>107,500</u>                   | <u>-</u>                         | <u>446,320</u>           |
| Total Unrestricted Funds              | <u>7,626,323</u>        | <u>19,063,072</u>                    | <u>( 19,060,617)</u>               | <u>-</u>                         | <u>-</u>                         | <u>7,628,778</u>         |

**VIA COMMUNITY LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**17** Comparative analysis of net assets between funds and movement in funds (Ctd)

|                             |           |            |               |   |   |           |
|-----------------------------|-----------|------------|---------------|---|---|-----------|
| Total Unrestricted Funds    | 7,626,323 | 19,063,072 | ( 19,060,617) | - | - | 7,628,778 |
| Restricted Funds            |           |            |               |   |   |           |
| Capital Grants              | 167,694   | -          | -             | - | - | 167,694   |
| Redbridge Bewize Covid-19   | 68,891    | 0          | ( 63,619)     | - | - | 5,272     |
| Redbridg Outreach Covid-19  | 96,332    |            | ( 69,583)     | - | - | 26,748    |
| Redbridge - Rough Sleepers  | 108,719   | 84,245     | ( 153,199)    | - | - | 39,765    |
| Brent Mental Health         | 36,438    | 135,000    | ( 120,928)    | - | - | 50,510    |
| Merton - Homeless Outreach  | 53,404    | 43,651     | ( 30,183)     | - | - | 66,872    |
| Redbridge - OHID Grant      | 0         | 254,000    | ( 172,849)    | - | - | 81,151    |
| Brent - Rough Sleepers      | 49,500    | 243,000    | ( 211,075)    | - | - | 81,425    |
| CWAC - OHID Grant           | 0         | 280,450    | ( 161,924)    | - | - | 118,526   |
| Greenwich - OHID Grant      | 0         | 384,000    | ( 250,109)    | - | - | 133,891   |
| Brent - OHID Grant          | 0         | 350,000    | ( 210,630)    | - | - | 139,370   |
| Redbridge Lateral Flow      | 24,155    | 278,028    | ( 129,951)    | - | - | 172,232   |
| Islington - Rough Sleepers  | 0         | 342,815    | ( 156,886)    | - | - | 185,929   |
| Greenwich Residential       | 121,645   | 201,300    | ( 115,713)    | - | - | 207,232   |
| Camden - Rough Sleepers     | 0         | 453,908    | ( 179,807)    | - | - | 274,101   |
| Other Charitable Activities | 69,448    | 509,039    | ( 352,659)    | - | - | 225,828   |
| Total Restricted Funds      | 796,226   | 3,559,435  | ( 2,379,116)  | - | - | 1,976,546 |
| Total Funds                 | 8,422,549 | 22,622,507 | ( 21,439,733) | - | - | 9,605,323 |

**18** Pension Schemes

The Charity's employees belong to four principal pension schemes. The People's Pension Scheme; the NHS Pension Scheme; the Local Government Pension Scheme and the Prudential Platinum Pension Scheme.

**Peoples Pension Scheme**

The Peoples Pension Scheme is a stakeholder pension scheme for the majority of the Charity's staff. The contributions payable in the year amounted to £317,941 (2022 - £280,840).

**NHS Pension Scheme**

Past and present employees are covered by the provisions of NHS Pension Schemes. Details of the benefits payable and rules of the Schemes can be found on the NHS Pensions website at [www.nhsbsa.nhs.uk/pensions](http://www.nhsbsa.nhs.uk/pensions). These are unfunded defined benefit schemes that cover NHS employers, GP practices and other bodies, allowed under the direction of the Secretary of State for Health and Social Care in England and Wales. They are not designed to be run in a way that would enable NHS bodies to identify their share of the underlying scheme assets and liabilities. Therefore, each scheme is accounted for as if it were a defined contribution scheme: the cost to the NHS body of participating in each scheme is taken as equal to the contributions payable to that scheme for the accounting period.

**VIA COMMUNITY LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**18 Pension Schemes (Ctd)**

In order that the defined benefit obligations recognised in the financial statements do not differ materially from those that would be determined at the reporting date by a formal actuarial valuation, the FReM requires that “the period between formal valuations shall be four years, with approximate assessments in intervening years”. An outline of these follows:

**a) Accounting valuation**

A valuation of scheme liability is carried out annually by the scheme actuary (currently the Government Actuary's Department) as at the end of the reporting period. This utilises an actuarial assessment for the previous accounting period in conjunction with updated membership and financial data for the current reporting period, and is accepted as providing suitably robust figures for financial reporting purposes. The valuation of the scheme liability as at 31 March 2023, is based on valuation data as 31 March 2022, updated to 31 March 2023 with summary global member and accounting data.

**b) Full actuarial (funding) valuation**

The purpose of this valuation is to assess the level of liability in respect of the benefits due under the schemes (taking into account recent demographic experience), and to recommend contribution rates payable by employees and employers.

The latest actuarial valuation undertaken for the NHS Pension Scheme was completed as at 31 March 2016. The results of this valuation set the employer contribution rate payable from April 2019 to 20.6% of pensionable pay. The 2016 funding valuation was also expected to test the cost of the Scheme relative to the employer cost cap that was set following the 2012 valuation. In January 2019, the Government announced a pause to the cost control element of the 2016 valuations, due to the uncertainty around member benefits caused by the discrimination ruling relating to the McCloud case. Next actuarial valuation will be released in 2023 for action in April 2024.

The Government subsequently announced in July 2020 that the pause had been lifted, and so the cost control element of the 2016 valuations could be completed. The Government has set out that the costs of remedy of the discrimination will be included in this process. HMT valuation directions will set out the technical detail of how the costs of remedy will be included in the valuation process. The Government has also confirmed that the Government Actuary is reviewing the cost control mechanism (as was originally announced in 2018).

The review will assess whether the cost control mechanism is working in line with original government objectives and reported to Government in April 2021. The findings of this review will not impact the 2016 valuations, with the aim for any changes to the cost cap mechanism to be made in time for the completion of the 2020 actuarial valuations.

The scheme's Combined Statement of Financial Position to 31 March 2023 show an unfunded liability of £460.6billion. The unfunded liability will result in future payments by participating employers. The scheme has approximately 1,815,310 active members, of which 13 (2022 – 21) were employees of Via Community Ltd group as at year end. The expense recognised in the Statement of Financial Activities, which is equal to contributions due for the year, were £77,901 (2022 - £90,802).

**Local Government Pension Scheme**

The Charity participates in the Local Government Pension Schemes.

The market value of the fund's assets as at 31st March 2023 was £359billion with an overall funding level of 98% of its liabilities. The scheme is a multi-employer defined benefit plan but because the Charity cannot ascertain its share of any underlying assets and liabilities and hence deficit, it is accounted for as a defined contribution scheme.

The Charity paid primary and secondary contributions. The amount payable in the year was £19,060 (2022 - £13,194) for 3 active members (2021 - 3). Contribution rates were 5.5% - 12.5%.

VIA COMMUNITY LTD  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2023

18 Pension Schemes (Ctd)

Prudential Platinum Pension Scheme

The Charity also funded 4 employees (2022 - 4) who are members of a scheme with Prudential Platinum Pension Scheme, as at 31 March 2023, all 4 members are deferred.

The scheme started on 1 September 2012 and provides retirement and death in service benefits for members and their dependants. It is a defined benefit scheme which means that the benefits are calculated on a pre-determined basis specified in the scheme's rules.

The scheme is a "Registered Pension Scheme" within the meaning given by section 150(2) of the Finance Act 2004. Members of the section are contracted-out of the earnings-related part of the scheme.

Under rule 38.1 of the scheme, Via gave notice that it was terminating its liability to pay contributions with effect from 1 April 2019. Actuarial valuations will be obtained to allow the scheme to wind up, and as disclosed in Note 13, Via has provided for the best estimate of settling it's obligations and discharging all liabilities under the scheme.

Until the scheme is effectively wound up WDP will be liable for all administration fees, fees in 2023 were £23,081 (2022 - £23,081).

19 Reconciliation of Net Debt

|                          | 2022             | Cashflows         | 2023             |
|--------------------------|------------------|-------------------|------------------|
|                          | £                | £                 | £                |
| Cash at Bank and in Hand | 4,516,113        | ( 153,612)        | 4,362,501        |
| Borrowing                | ( 507,500)       | 29,000            | ( 478,500)       |
|                          | <u>4,008,613</u> | <u>( 124,612)</u> | <u>3,884,001</u> |

20 Related Party Transactions

During the year, there were amounts owed from and to subsidiaries.

Via Residential Ltd

£1,860,838 was owed from Via Residential Ltd (2022 : £1,526,987). Of this balance, £1,200,000 is in the form of an unsecured concessionary loan at 0% interest and repayable on demand. The concessionary loan was signed and agreed 31st March 2021 and it is expected that the first repayment will be in 2024/25.

Other intercompany transactions included an amount of £73,413 charged to Via Residential Ltd for salary recharges, £171,917 for management support charges and, £48,834 charged by Via Residential Ltd for salary recharges and £197,486 for residential rehabilitation and detoxification services.

Via Community has provided for any debt due from Via Residential above the agreed £1.2m loan.

Via Care Ltd

As at 31 March 2023, Via Care Ltd owed £3,287,051 to Via Community Ltd (2022: £nil).

Via Community Ltd incurs all the costs associated with providing health and social care services to commissioners, including the employment of staff and contracting with suppliers, through and inter-company agreement with Via Care Ltd, recharges totalled £5,444,147 during the year (2022 - £nil).

Via Care Ltd donates all profits for the year to Via Community Ltd equating to £166,200 (2022 - £nil).

The Trustees are not remunerated for their services and during there was no reimbursment for expenses (2022 - £nil). During the year no payments (2022: £25,000) were made to Trustee's, during 2022 payments of £25,000 were made to the Chairperson, Ms Yasmin Batliwala, in her capacity for consultancy on communications matters. £12,500 remains outstanding at year end. This arrangement was permitted under clause 6.4.2 of the Charity's Articles of Association.

**VIA COMMUNITY LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**21 Comparative Statement of Financial Activities for the year ended 31 March 2022**

|                                                  | Notes | Unrestricted<br>General<br>£ | Designated<br>£ | Restricted &<br>Endowment<br>£ | Total<br>2022<br>£ | Total<br>2021<br>£ |
|--------------------------------------------------|-------|------------------------------|-----------------|--------------------------------|--------------------|--------------------|
| <b>Income</b>                                    |       |                              |                 |                                |                    |                    |
| Donations                                        | 2     | 500                          | -               | -                              | 500                | 16,332             |
| Charitable Activities                            | 2     | 18,988,076                   | -               | 3,559,435                      | 22,547,512         | 23,247,693         |
| Investment Income                                | 2     | -                            | -               | -                              | -                  | -                  |
| Other Income                                     | 2     | 74,495                       | -               | -                              | 74,495             | 52,215             |
| <b>Total Income</b>                              |       | 19,063,072                   | -               | 3,559,435                      | 22,622,507         | 23,316,239         |
| <b>Expenditure</b>                               |       |                              |                 |                                |                    |                    |
| Charitable Activities                            | 3     | 18,891,718                   | 168,898         | 2,379,116                      | 21,439,733         | 23,384,378         |
| <b>Total Expenditure</b>                         |       | 18,891,718                   | 168,898         | 2,379,116                      | 21,439,733         | 23,384,378         |
| <b>Net Income/(Expenditure) before transfers</b> |       | 171,353 (                    | 168,898)        | 1,180,320                      | 1,182,775 (        | 68,139)            |
| <b>Transfers between Funds</b>                   |       | ( 107,500)                   | 107,500         | -                              | -                  | -                  |
| <b>Net Income/(Expenditure) for the year</b>     |       | 63,853 (                     | 61,398)         | 1,180,320                      | 1,182,775 (        | 68,139)            |
| <b>Other recognised Gains/(Losses)</b>           |       |                              |                 |                                |                    |                    |
| (Losses) on revaluation of freehold property     |       | -                            | -               | -                              | -                  | ( 467,356)         |
| <b>Net Movement on Funds</b>                     |       | 63,853 (                     | 61,398)         | 1,180,320                      | 1,182,775 (        | 535,495)           |
| <b>Funds at 1 April 2021</b>                     |       | 7,118,605                    | 507,719         | 796,226                        | 8,422,549          | 8,958,044          |
| <b>Funds at 31 March 2022</b>                    |       | 7,182,458                    | 446,320         | 1,976,546                      | 9,605,323          | 8,422,549          |

**Via Community Ltd**

England & Wales - Charity number 1031602

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# Accounts

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**WDP**

ANNUAL REPORT  
2021-2022

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## CHAIR'S FOREWORD



2021-22 has been a year where we have continued to successfully apply our learning from the adaptations we made during the pandemic. We have continued to deliver what really matters thanks to the hard work of our staff and volunteers. I therefore once again extend my heartfelt gratitude for the commitment, flexibility and compassion demonstrated by our staff, our volunteers and my fellow members of the Board. I also thank the many partners we work with, especially our commissioners who have worked closely and supportively with us. The challenges we have faced together have at times seemed unrelenting, but they have never been unsurmountable.

At WDP, we are committed to supporting the development of resilient, empowered communities. This year was no exception. We implemented new approaches, built new partnerships and made significant changes in the face of sustained challenges. This Annual Report showcases just a few of many examples of the excellent outcomes and activities delivered by our teams. This includes the important work that we have undertaken on our employment offer, as part of a wider suite of recruitment and retention work which recognises the importance and complexity of the vital work that our diverse and excellent workforce undertake. We are delighted with this work, but it won't stand still – like everything we do, we will always reflect, review and continue to improve.

As we come towards the end of our third decade, we have taken the time to review and reflect on our journey so far. We have worked with our partners to understand our strengths and to harness these for the future. In 2023 we will launch a new strategy and we will do so with a new brand in place that builds on the success of the organisation to date. We recognise that the breadth and reach of our services and expertise has outgrown our current name and we are excited to be building a new brand that truly reflects who we are and can support us to continue our journey to reach more people through new contracts, partnerships and through expertise and innovation. I thank our service users, staff & volunteers, commissioners and partners for supporting this process and look forward to our continued work together.

A handwritten signature in black ink that reads 'Yasmin Batliwala'.

Yasmin Batliwala MBE  
Chair of WDP

## Working together at WDP

At WDP, we recognise that our service users have unique experiences, skills and abilities that put them in the best possible position to provide expert input and advice into what our services should be like.

### We have been doing this in the following ways:

- Creating authentic co-production opportunities across WDP
- Establishing a quality framework and standard approach around service user involvement
- Nurturing a culture where service user involvement and co-production are recognised in both words and actions
- Ensuring a focus on diversity, equity and inclusion at every level of the organisation.

### During 2021-22, we worked together on a number of projects, including:

- Co-producing a new Service User Engagement Strategy
- Holding regular consultations that have led to significant projects and developments around our premises, peer mentors, home visits and group work.
- Establishing a Service User Steering Group to increase and grow service user involvement, share best practice, and ensure collaboration and increased joint working.
- Enhancing our digital approach, using our service users' experiences to make improvements.
- Creating new and bespoke local initiatives based on feedback, such as Rods to Recovery.

### Rods to Recovery

Funded by a Get Fishing grant from the Angling Trust this project uses the green and blue spaces along the River Wandle in Merton to enhance service user wellbeing.

It is a shared activity that gives service users the space and opportunity to discuss and support their mental health, reduce their social isolation, and help them to develop feelings of self-confidence.



## Review and refresh of what we do

One of our key business objectives in 2021 was to carry out a comprehensive and impartial review of each and every element of how we do things at WDP. This is otherwise known as our core delivery model.

We started with our adult community services, looking at service elements from prevention and early intervention all the way through to post treatment support and opportunities for our service users.

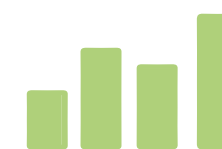
Staff across multiple disciplines worked alongside service users, volunteers, peer mentors and partners to complete the review and inform developments.

This was a valuable opportunity for us to revisit areas of best practice across the organisation but to also see where they may be room for improvement. It has also enabled us to create a consistent and streamlined approach for all WDP-led services going forward.

### What have we been looking at?

- The resources and tools we use
- Our group work programme
- The support we offer to family and carers
- Our needle exchange provision
- The support we offer those in the criminal justice system
- Our case management system
- The support we offer digitally.

This is a large and important project for the organisation which has benefited significantly from the collaborative approach taken and will help us to continue to reach more people and achieve better outcomes going forward.



**100%** of our services delivered better outcomes than the national average.



We reached over **12,500** people through our services.

## Empowering service users to learn to read

Since 2021, we have been working with leading literacy charity, Shannon Trust to address the low literacy rates that are seen across community drug and alcohol services.

Together, we launched their Turning Pages programme in our Barking and Dagenham, Greenwich, Islington and Merton services, and over 20 staff, volunteers and peer mentors were trained to become Reading Coaches.

Since the start of the programme, our service users have reported increased confidence, have gained more opportunities, and feel better able to cope with day-to-day tasks.



*"I used to pretend that I could read all the time and no-one ever really noticed that I struggled. I thought people would just think I was stupid."*

NICOLA



## Opening doors for women in services

Accessing and using drug and alcohol services can have added complexity and challenges for women, which are not always recognised or addressed.

As part of our membership with Collective Voice, the national alliance of drug and alcohol treatment charities, we were proud to help to form and launch a new Women's Treatment Working Group, which advocates for improved drug and alcohol support for women.

Together, alongside and in partnership with other service providers, we want to ensure that every woman has access to a service that meets her needs.

## Raman's story

While I was engaging with WDP to tackle my substance misuse, I was also put in touch with their IPS Into Work service.

To start with, I had no concrete idea of which career path I wanted to follow and wasn't even sure whether I was able to commit to full-time work as the last time I had a job was in 2018 at a pizza restaurant.

With the help of [my employment specialist], we created a CV and cover letter while exploring my hobbies, interests, and transferable skills. I wanted the CV to communicate my friendly nature and communication skills.

Based on these skills we started applying for sales representative roles. I also practiced mock interviews with [my employment specialist] and this taught me how to effectively search and apply for roles, as I had never formally done this before.

*My attitude has improved leaps and bounds, this is due to the support I received.*

In less than two months, I successfully secured a temporary four-week contract as a PPE Salesperson. The job was in central London and despite the four-week contract not being renewed, being out in the city and entering a corporate work environment improved my self-esteem immensely and left me eager and determined to continue working with WDP.

We resumed sending out job applications and within three weeks, I had two interviews lined up: one for a sales role in a company selling PPE equipment and another for a Home Customer Service Agent managing different companies' CRM. I was offered both roles and opted for the latter.

My attitude now has improved leaps and bounds, and this is due to the support I received. Fantastic help from WDP and well worth it to get back on track.

I am now somebody who has stopped using cannabis and this has enabled me to be more independent and be more proactive when looking for jobs.

## Our brand identity and the future of WDP

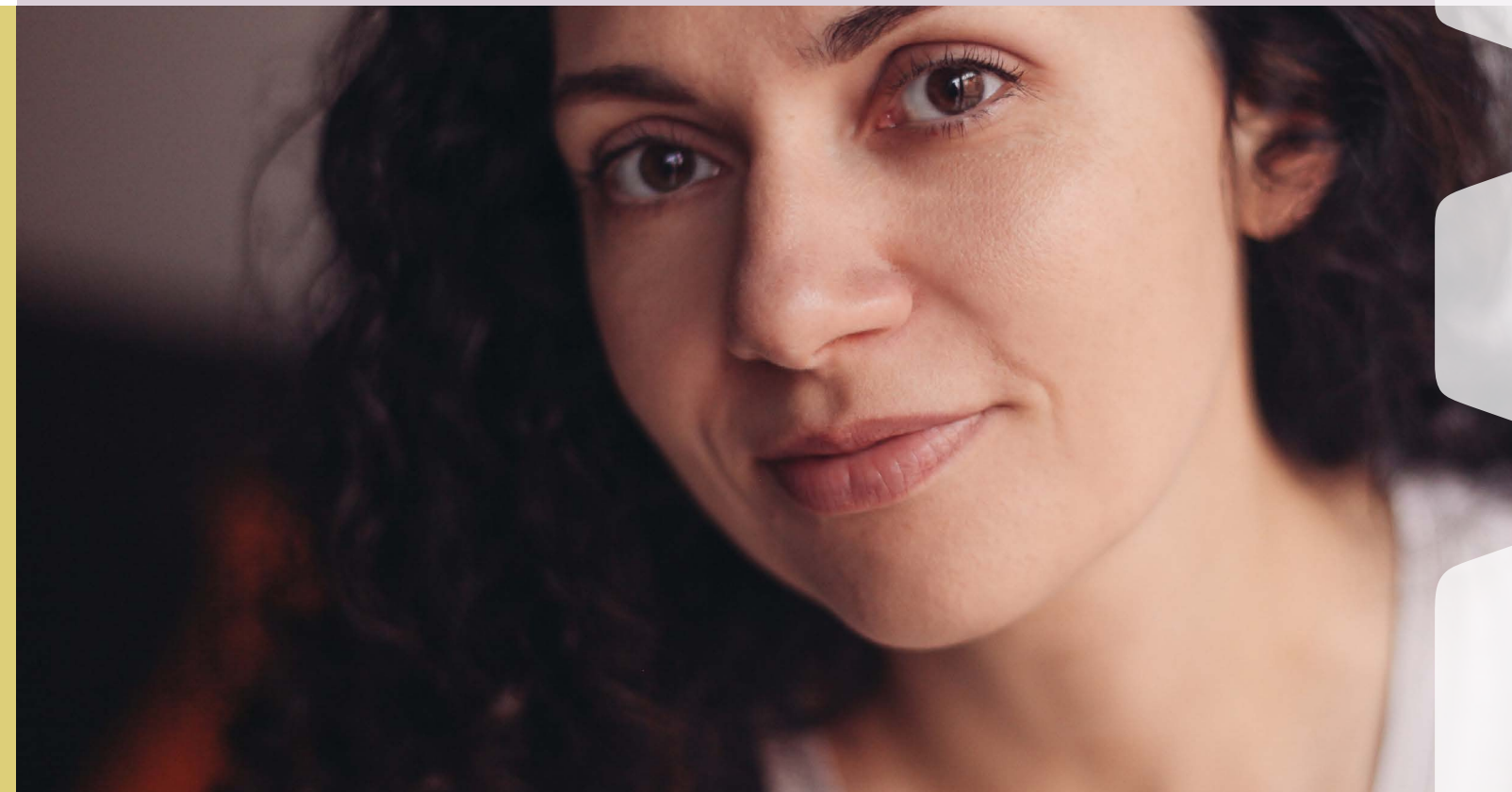
As we came to the end of our organisational strategy period in 2021-22, we reflected on what comes next for WDP.

We wanted to better understand how our stakeholders see us and also independently review our strengths and where we can improve.

During the early stages of 2022, we met with many of our staff, volunteers, service users, partners and commissioners. In total, over 60 individuals participated in these sessions, which were a mix of one-to-ones and small focus groups.

It became very clear that the name 'Westminster Drug Project' which we have previously shortened to WDP, does not now reflect our size, scale or the complexity of the work we do as an organisation. We are proud of our development over the years, but recognize that we have now outgrown our original name.

The range of thought-provoking insight and feedback received has helped to inform our way forward into 2022-23 and we envisage implementing a new brand and name in 2023.



# Making INROADS

During 2021, we started delivering specialist and intensive street support in Camden and Islington.

Our INROADS services work with people aged 18+ who are rough sleeping or are at risk of returning to the street (e.g. in temporary accommodation) and those individuals who are not already engaged in community drug or alcohol treatment.

*"We have been absolutely blown away by the professionalism, commitment, and trauma-informed practice of your team. Since working with WDP we have been able to support two of our clients – both with long histories of entrenched homelessness and chaotic substance use – to access a script. I strongly believe that this is a result of the assertive outreach and in-reach support that your team has offered."*

WOMEN'S RESPITE CENTRE



*"WDP is an amazing service that truly helps and not just handing out scripts. They supported me into accommodation and encouraged me to progress, I know they really care about me."*

CHRIS

# Working in partnership

During 2021-22, we were successful in our bid to work in partnership to deliver drug and alcohol support in Surrey.

This new service started on 1 April 2022 as part of the wider NHS service, i-access, which is jointly provided by Surrey and Borders Partnership NHS Foundation Trust and Public Health (Surrey County Council).

The local team deliver one-to-one and group support, as well as harm reduction, alongside providing our award-winning Capital Card scheme and a unique family safeguarding service co-located with children and families' social services teams.

Surrey & Borders Partnership



# Helping people into paid employment

Focusing on people feeling ready to enter work, a rapid job search, and working with employers, our award-winning **IPS Into Work** team believes that anyone that wants to work can work.

Since 2019, across eight West London boroughs we have:



Over **270** job outcomes

**100%** of clients would recommend IPS Into Work

*"You guys made me not only find my path and passions but also made me believe in people and myself again. You are truly transforming lives."*

MARIO

Following this success, during 2020-21, we have also had our contract extended to 2023 and expanded into a new area of London, Hammersmith & Fulham.



In addition, IPS into Work and the West London Alliance (WLA) won the 'Transforming Lives' award at the 2021 MJ Awards. The MJ Awards celebrate local authorities' delivery of services and showcase the hugely important role they play in communities across the UK.



*"I am delighted that [...] IPS into Work won the 'Transforming Lives' MJ Award. It recognises the quality service WDP staff have provided to their clients to overcome some of the challenges of the last 18 months. IPS can change lives."*

KIM ARCHER  
Programme Lead at West London Alliance

## Additional funding to enrich our services

In 2021, the government announced new and additional funding of £80 million for one year to enhance drug treatment across England, focusing on reducing drug-related crime and drug-related deaths.

This was a significant pot of money to bid for and it was really important for us to work quickly and closely with our commissioners, reviewing what was available and how this could best respond to the needs of their local communities.

As a result of this partnership work with our commissioners, we were delighted to be awarded substantial grants for our services in Brent, Cheshire West & Chester, Greenwich, Harrow, Merton, and Redbridge. This new funding has been used to enrich these current WDP services to provide additional drug treatment and harm reduction support during 2021-2022.

### Examples of this include:

**Providing intensive support** for people on release from prison to access drug and alcohol treatment and aid reintegration back into their local community.

**Building and boosting vital links** with local partners and GPs to support those most in need of help.

**Providing enhanced and specialised support** for rough sleepers, those in unstable housing, and people who may be at risk of homelessness.

**Increasing access to the life-saving overdose reversal medication**, Naloxone.

**Providing additional funding** for inpatient detoxification and residential rehabilitation places.

**Trialing different channels** to reach diverse groups in local communities with harm reduction information and support, e.g. health and wellbeing promotion on online platform Grindr to highlight the support available to men who have sex with men and those who engage in chemsex activities.

## OUR PEOPLE

## Supporting a happy, healthy and impactful workforce

*"The new pay & reward scheme offered by WDP is a game changer in the sector. I feel valued that the organisation has taken a pro-active approach in supporting staff welfare both inside and outside of work through the benefits they now offer."*

During 2021, we carried out an ambitious and extensive consultation with our people about what pay and reward looks like at WDP. We wanted our terms, conditions and benefits to reinforce our culture and values, and ultimately, to say who we are.

We felt very strongly that our people needed to have a progressive and supportive package for them, inside and outside of work, which would also help them continue to make a significant and positive difference to the individuals, families, and communities they work with.

As well as gathering feedback from our people, we also undertook significant research and benchmarking work, in our sector and beyond, to ensure that we respond to the diverse and changing needs of our teams.

All of this work resulted in the creation and launch of a sector-leading pay and reward offer which was met with overwhelmingly positive feedback from our staff. Going forward, it will also support us to attract and retain the very best people.

### New benefits include:

#### Annual leave

30 days, from start of employment, increasing to 33 days over time.

#### Sick leave

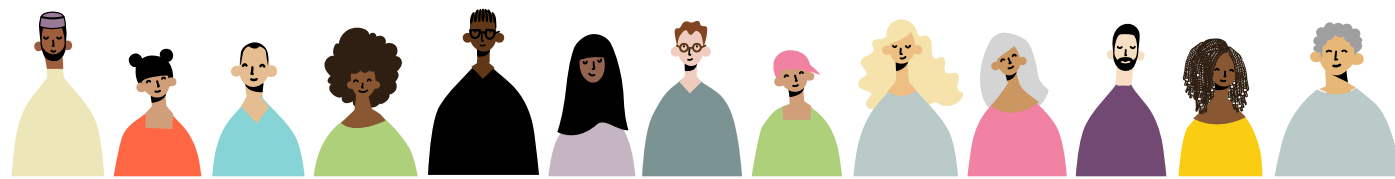
6 months full pay, then 6 months half pay.

**Additional day's leave** for important life events: e.g birthday, getting married, moving house, and child's first day of school.

**Support leave** for IVF (both partners eligible), adoption (replicates maternity leave), gender transition, dependents, compassionate, miscarriage (both partners eligible) and domestic abuse.



*"The addition of new benefits has absolutely made my heart sing [...] To have allowances for life events such as miscarriage, fleeing domestic violence and pet bereavement makes me feel privileged to work for such a progressive and empathic organisation."*



## Nurturing diversity, equity & inclusion

We want to continually develop WDP as a diverse and inclusive organisation and our diversity, equity and inclusion (DEI) work has grown significantly throughout 2021-22. We have established a DEI Group which includes representatives from across the organisation and is focused on delivering meaningful change.

Its aims include:

- Delivering our DEI strategy for 2022-23
- Improving our approach to and understanding of DEI, e.g. around policy review and development
- Supporting continuous improvement in the recruitment, retention and development of a diverse and inclusive workforce, e.g. recruiting Polish and Tamil speaking roles to respond to local need and working with organisations such as South London Tamil Welfare and Polish Families Association.
- Providing resources, tools and frameworks that support DEI-related improvements, e.g. around service user involvement and co-production
- Planning and developing strong, mutually beneficial, accountable and equitable partnerships with diverse organisations and leaders from communities facing disparities, e.g. Friends, Families and Travellers, a national charity that works on behalf of Gypsies, Travellers and Roma.
- Fostering ongoing DEI training, growth and leadership among management, staff and WDP's Board of Trustees
- Enabling accountability at every level in the organisation in relation to DEI-related practices
- Encouraging creative thinking and co-production to support ongoing improvements.

### What have we done so far?

Under the three pillars of our DEI work – Services, People, and Voice and Influence – work already in progress during 2021-22 includes: creating a new 'Welcome Period' to replace our induction process, introducing designated Mental Health First Aid roles across WDP, launching our (Peri) Menopause at Work Policy, recruiting 'Connection Champions' from across our teams to co-produce organisational initiatives, and launching Our People Awards, with categories developed by our Connection Champions, which promote inclusive behaviours.

## Developing a new volunteer approach

Following feedback from our volunteers about how they would like to play a bigger role in supporting our services, we co-produced a new volunteer training programme pilot at our Greenwich service, to help provide the essential training, skills and experience needed to become a Recovery Practitioner.

This bespoke and intensive training programme took place over 10 weeks and covered a variety of

topics such as care planning, key working and group facilitation skills. A new Experience Passport was also created to showcase the work our volunteer trainees completed and evidence of the skills and experiences they gained.

We plan to collaborate with other WDP services over the next year to share this learning and help develop similar local programmes with them.

## Anthony's story

After more than a decade of working hard and playing hard in my spare time, my lifestyle finally caught up with me; I burnt out in spectacular fashion, descending into addiction, losing my job and my home in the process.

Life became a matter of survival until I engaged with WDP and was helped to gradually rebuild from the ground up. I was encouraged to attend training to become a peer mentor by my keyworker.

When the opportunity came up to help welcome new service users in the Induction Group I took it, even though I wasn't sure sharing my experience of recovery would be relevant to anyone else. The positive response I got from the group members hearing from someone who had been in their position and managed to turn things around made me realise I could have an impact.

The role helped me build my self-esteem back up and I felt like I had some purpose again. With the confidence that brought me, I decided to go back to studying, and enrolled on a counselling course.

Over the three years I have been at college, I have continued to volunteer at WDP in various roles. I recently did some great experiential training with other volunteers that gave me a boost in my skills.

Finally, impossibly, I've come full circle and am helping train a brilliant new group of peer mentors. I'd never have believed it if someone had told me that one day I'd be in front of a class teaching, but here I am!

The experience that I've had at WDP has been encouragement to challenge myself in a supportive environment. It has allowed me to build skills that have opened up options for me to get back into work and turned what was a very difficult time in my life into something meaningful.

*I'd never have believed it if someone had told me that one day I'd be in front of a class teaching, but here I am!*



## Reframing our audit process

With high-quality service provision and practice standards being at the centre of what we do, our Quality Team, working with frontline and central staff, has been reviewing and reconfiguring our internal audit process for our services and support departments.

All involved wanted to streamline our approach, to further embed audit into everyday practice and maintain a culture which supports continuous improvement across all areas of our work.

The new process is now a quarterly cycle, which aims to better demonstrate how standards are met and exceeded and it is also more aligned with the key lines of enquiry (KLOEs).

## Investing in clinical leadership

As part of our recognition of the importance of clinical leadership at a senior level, we expanded our clinical leadership team structure to include two new specialist roles - Deputy Medical Director and Director of Care Standards and Practice Improvement.

The Director of Clinical Care and Practice Improvement role oversees the organisational leads for nursing, psychology, pharmacy and psychosocial therapy. It will enable us to increase student/trainee clinician roles, ensuring that we are planning ahead and bringing new talent to the sector and to WDP.

The Deputy Medical Director role was designed to support our Executive Medical Director as well as provide senior clinical delivery and development expertise across the organisation.

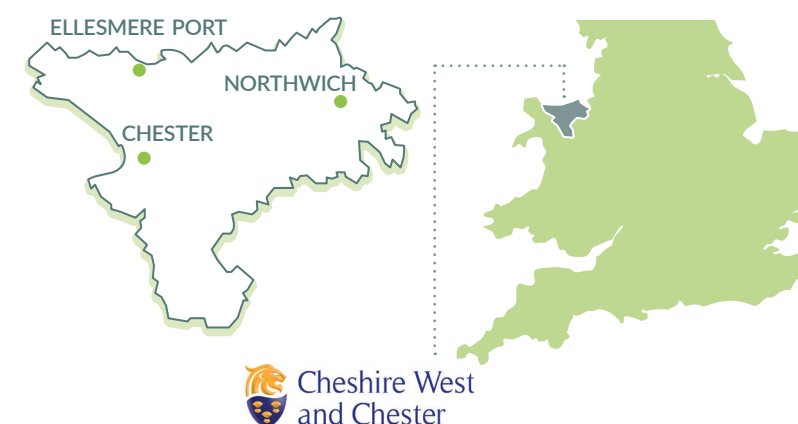


## Excellence in Cheshire

We were proud and delighted that our Cheshire West & Chester service (known locally as New Beginnings) was rated 'Good' by the Care Quality Commission (CQC) following a visit in January 2022.

The CQC inspectors highlighted that staff "treated clients with compassion and kindness" and that the service "provided a range of treatments suitable to the needs of the clients and in line with national guidance about best practice."

The report includes some excellent feedback from service users. The inspectors reported that service users described staff as "considerate, caring and supportive" and they felt staff had "gone the extra mile to help them".



*"The kindness and compassion shown to clients, working in a person-centred way is incredibly clear and shows the commitment of the skilled staff working in WDP New Beginnings across Cheshire West and Chester. The strong relationship between the commission team, public health and WDP allows for us to work together successfully. Thank you to everyone who works for WDP New Beginnings in Cheshire West and Chester."*

**LIANE GORYL**  
Commissioning Manager Public Health,  
Cheshire West and Chester Council



## Eliminating Hepatitis C by 2023

We have been continuing to work with Gilead Sciences and the Hepatitis C Trust to support sector-wide efforts to eliminate hepatitis C virus (HCV) in drug and alcohol services by the end of 2023.

As part of this renewed partnership with Gilead, we recruited a dedicated Hepatitis C Coordinator to help our services achieve this target.

As of 2021-22, WDP has over 2,500 service users in treatment across the Barts, South Thames, West London and Cheshire & Merseyside Operational Delivery Networks (ODNs). The new Hepatitis C Coordinator role will be liaising with these ODN teams to keep up-to-date with local needs and challenges and to ensure ongoing high-quality partnership work. We will also be working in partnership with the Hepatitis C Trust (HCT) and other organisations to improve pathways



## MOVING MOTIVATION ONLINE

Our highly rated motivational programmes NOVA and Next Steps are designed for service users who would benefit from improving their self-esteem and confidence as well as learning about tools to support their recovery and plan what's next in their journey.

Historically these courses have been run as face-to-face groups in our services. However, in response to COVID and the cancellation of in-person groups, we had to pivot quickly and look at how we could provide this type of recovery support virtually during what was an extremely challenging time.

The online versions of these courses have been hugely successful and beneficial to our service users. Not only has being able to run these courses virtually increased the accessibility of our courses, many service users have enjoyed the online environment more, because of childcare, convenience and personal challenges for them leaving their home or mixing with people.

*"I have been in and out of rehabs, in the programme for 14 years and [NOVA Online] is already by far the most valuable work I have done on myself. It's incredible."*

*"I've really enjoyed [Next Steps]. I was nervous as I thought it might be about getting into work, but everything I've learned I can apply to my life right now, it's been so relevant and I've used it for my kids as well as myself."*

*"I loved the [NOVA] course. It was totally relevant and life changing for me. I entered feeling useless, worthless, unmotivated and feeling like 'what have I done with my life?' I came out feeling empowered and like a different person. It has helped me in my everyday life, looking at situations, decisions, my strengths and my worth. It is truly an amazing course and I would say to everyone to give it a go."*



**Peer Mentors**  
Peers engaging, empowering & reaching out.

**NOVA**



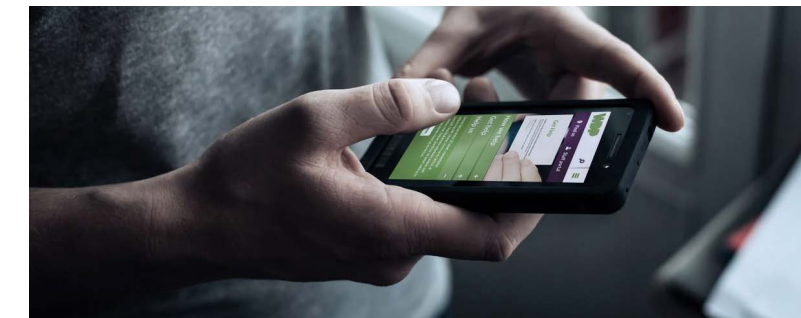
## CAPITAL CARD REWARDS at the click of a button!



Following service user feedback, we launched and rolled out our online Capital Card Reward Finder during 2021-22.

Having heard from our service users that they wanted 'live' information about what was available for them to spend their points on, the Capital Card Reward Finder was born.

Developed in-house, the Reward Finder is a simple and easy-to-use portal where users of the Capital Card can find up-to-date information about spend partners and events available to them in their local area at the click of a button. This information can also be printed off for service users who don't have regular access to the internet.



The Capital Card is WDP's award winning contingency management scheme which awards people for their engagement at their local service, through an earn-spend points system. They can earn points by attending appointments and then spend their points on positive activities in their local community, such as the cinema or gym.

*"Another lovely meal at Nando's. The points system really is one good addition to work with. Good company, a lovely day out. I look forward to the next treat. Thank you so much."*

*"The pop-up shops were especially helpful at the beginning of my recovery journey as it provided nappies and essential food for me and my family."*

## STREAMLINING ACCESS INTO OUR SERVICES

In the autumn of 2021, we began rolling out our digital referral and initial assessment tool to improve access into our WDP- led services.

This updated system enables both individuals and professionals to make referrals for support 24 hours a day, seven days a week and every week of the year.

Having this online option to register for help via our website has also meant that referral information could progress automatically into our case management system, continuing to the initial assessment stage, streamlining and speeding up the process for everyone involved. Ongoing care planning and risk assessment work will also be brought across in the same way.

Our latest IT infrastructure upgrade will also enable us to continue to securely and robustly support and develop this and other digital projects in the pipeline.



## What's next?

Looking ahead to next year, we have identified six core business plan focus areas, along side our strategy development and brand identity review work.

These are:

- 1. Our core model and how we do things-** implementing our refreshed adult community services core model and refining our core model for young people's services.
- 2. Our workforce excellence-** investing in and developing projects that continue to support workforce excellence and our ability to attract and retain the very best people.
- 3. Our income sustainability and diversification-** recognising the changing external context and embracing opportunities to be creative, augmenting what we think it's important to do.
- 4. Our residential services-** developing our specialist residential services, in particular our inpatient detoxification care and facilities at Passmores House.
- 5. Our environmental impact-** contributing to projects, enhancing our properties, and building partnerships to further grow the positive environment impact we want to make across the organisation and beyond.
- 6. Our digital developments-** building on the work completed in 2021-22 to cover enhanced recovery planning and risk assessment, as well as developing digital projects and tools that respond to the needs of and also have a positive impact on our people and service users.

## Trustees' report

# Legal & administrative information

Trustees & Directors

Yasmin Batliwala (Chair)  
James Saunders  
Gillian Benning  
Mark Eaton  
Mike Walsh  
Leckraz Boyjoonauth  
Richard Paul  
His Honour Graham Boal QC

|                   |              |
|-------------------|--------------|
| Chief Executive   | Anna Whitton |
| Company Secretary | Brian McGinn |
| Charity number    | 1031602      |
| Company number    | 2807934      |

Country of incorporation  
United Kingdom

Principal address  
18 Dartmouth Street  
London SW1H 9BL

Auditors  
Crowe U.K. LLP  
Statutory Auditors  
55 Ludgate Hill  
London EC4M 7JW

Bankers  
Barclays Bank  
1 Churchill Place  
London E14 5HP

# Structure, Governance & Management

## Our Objectives including Public Benefit

Our Charity’s purposes as set out in the objects contained in the Company’s memorandum of association are to: benefit the public by providing care, support, education, and training to those in need as a result of multiple and/or particular social and/or personal issues and problems and their affected families, carers and communities, and undertake research into such problems and issues, making the beneficial results publicly available, in particular, to substance misuse related problems and health problems arising from disadvantaged and/or deprived circumstances.

The Trustees have referred to the Charity Commission guidance on public benefit when reviewing our aims and objectives and planning our future activities. Trustees consider how planned activities contribute to our aims and objectives. We have developed our services in supporting people, both adults and young people, affected by:

- Drug and Alcohol issues
- Mental Health
- Sexual health
- Employability
- Smoking Cessation

As a charity, we are mostly funded by local authorities who commission us to deliver high quality services to their communities. We also receive donations, grant funding and corporate support. We also advocate for effective policy and funding for health and social care services through parliamentary groups and government consultations. As with our services, our responses are co-produced with individuals, communities, and partner organisations.

Our overarching aim, to reduce drug and alcohol dependency and promote holistic health in the communities we serve, is fully in line with the Charity’s founding objectives.

## Governing Document & Constitution

Westminster Drug Project (WDP) is a registered Charity (no. 1031602) and was incorporated on 2 April 1993 as a Company Limited by guarantee.

The Company was constituted under a Memorandum of Association that established the objects and powers of the charitable Company and is governed by its Articles of Association. These were adopted on incorporation and updated by special resolutions on 11 October 1993, 18 March 2008, 28 July 2010, 10 January 2011 and 12 September 2011. Under the Articles the Company is managed by its Board of Directors. In the event of the Company being wound up members are required to contribute an amount not exceeding £1.

The Board of Directors is charged with the responsibility of strategy and performance monitoring of the Company.

## Recruitment and Appointment of Management Committee

The Directors are the Trustees of the Charity for the purposes of charity law and are also the members of the Management Committee. The Trustees are recruited to ensure a diverse and broad range of relevant experience, knowledge, and business skills. The Chair regularly reviews the membership of the Board to ensure it remains appropriately equipped to meet the strategic needs of the organisation. Should it be identified that additional expertise is needed the Chair will seek to recruit new or additional Trustees utilising recruitment specialists and media as required to attract suitably qualified applicants with a focus on maintaining a diverse and effective Board.

## Trustee Induction and Training

An induction plan is in place for all new Trustees who join the Board to ensure they are aware of the constitution, their role and responsibilities, organisational activities, strategic plan and financial and governance arrangements. Training needs are reviewed regularly, and appropriate training arranged as required.

## Organisational Structure

The Charity's Board meets a minimum of four times a year for board meetings, as well as scheduling regular strategy specific meetings. Board and strategy meetings also involve the attendance of the Chief Executive and members of the Executive Management Team.

In addition, the Trustees participate in working parties and sub committees appointed by the Board when necessary to progress specific issues, during 2021/22 sub committees were formalised for Finance & Resources, Business Development and Service Delivery & Governance. The Board delegates day-to-day operations and service delivery to the Chief Executive, who is supported by the Executive Management Team. The Executive Management is as follows:

Chief Executive Officer (CEO)

Anna Whitton

Chief Operating Officer (COO)

Brian McGinn

Executive Medical Director

Arun Dhandayudham

Executive Director of Quality, Impact & Performance

Abi Cooper

Executive Director of Services

Thomas Sackville

Executive Director of Services

Craig Middleton

Executive Director of Development

Graham Howard

A performance management framework is in place throughout the organisation involving annual appraisals and regular staff supervision in which performance issues and development needs are addressed. Remuneration is reviewed by

management and Trustees on an annual basis, a new remuneration policy was implemented in October 2021, and we continue to improve the culture of the Charity to become an employer of choice. A broad range of key performance indicators are monitored in line with a comprehensive business plan against which progress is tracked and reported to the Board at regular intervals. This includes the monitoring and reporting of service user and commissioner feedback, operational KPIs, business risk and financial performance.

## Risk Management

The Trustees review the major risks to which the charitable company is exposed and the systems which have been established to mitigate those risks by the review of WDP's organisational Risk Register at Board meetings throughout the year. Mitigating actions are identified and implemented and the current position on these is recorded.

A three-year strategic plan that allows for the diversification of funding and activities has been devised and implemented that continues into 21/22. The 3 main strategic objects: - grow & reach more people, influence and strive for improvements in care, directly address the ongoing risks to WDP's long term prospects. Growth will increase revenue and provide greater central contributions and development funds, influencing will position WDP as a thought leader and naturally drive our ability to shape further commissioning intentions. The continued development of our Innovation and Research Unit (IRU) is supporting our development of an evidence base package of care which further sets WDP apart from many of our competitors. Recent feedback from commissioning panels has highlighted the added value they see from initiatives such as the Capital Card and our links with academic institutions via the IRU. We are also developing a new core model of service delivery that aims to enhance our work and improve the experience and outcome for all service users. Our staff are a vital asset of our organisation and during the year we have instigated a new 'pay and reward' policy realigning all salaries and improving all other least, a three yearly basis for all staff with the objective of paying in the upper quartile for all posts. A new strategic plan will be developed in 22/23.

A major risk to the organisation would be loss of confidence of service users and commissioning were WDP to experience a negative Care Quality Commission (CQC) inspection. This has been mitigated by the implementation of quality assurance procedures and processes that audit against national quality standards. These include those of the CQC for the relevant services; an internal audit process that measures all WDP services against CQC standards and the UK Guidelines on Clinical Management (NICE); the Investors in People standards and ISO 9001 accreditation of central support services.

Increasing demands regarding information security, governance, and adherence to General data Protection Regulation (GDPR) presents an ongoing risk. WDP continues to review its internal systems and processes and has installed a new IT infrastructure during 21/22 to assist with this issue.

Changes in public health commissioning continue to result in a far more challenging economic environment than previously encountered.

Contracts are integrated, more complex and often require us to work in partnership with NHS trusts and other charities.

A further risk to the Charity exists in the form of the covid-19 pandemic. As with all organisations we have monitored its effect and have made plans to cope in the future. As the majority of the Charity's income is funded from government local authority contracts the current income streams are secure however, we are aware that these may come under pressure, and we will continue to monitor the situation. During 2022 we have seen more risks arise in the form of the current economic conditions and their effects on the cost of living and inflation. WDP, similar to other organisations, is not immune to this and the effects on salaries, utility costs and all other goods and services. We continue to monitor this very closely and work with our staff, suppliers, commissioners, partners and service users to ensure we achieve value for money in all that we do through efficient and effective use of our resources. We shall be prudent in our budgets and forecasts in the coming year and acknowledge that these issues may have further effects on our service users, and we will be there to help them.

## Related parties:

### Vale House Stabilisation Services

WDP controls Vale House Stabilisation Services (VHSS) through a formal merger agreement which took effect on 14 April 2011. VHSS is a long established charitable company (company number 3197716 and charity number 1055486) which offers inpatient residential detoxification and rehabilitation services. Operated as part of WDP, VHSS delivers all its work at Passmores House in Harlow, Essex. VHSS results are consolidated into the WDP group results presented in this report.

WDP has the financial capacity and the intention to continue supporting VHSS to the extent it will remain a going concern for the foreseeable future. VHSS was projected to make a small surplus in 2021/22 however this has not happened primarily due to the covid-19 pandemic and the need to social distance and so reduce admittances. Looking further forward, VHSS has plans to expand operations so that additional service users can be cared for as part of an expanded Passmores facility. This expansion would ensure the financial stability and viability of the organisation in the medium to long term. WDP views that supporting VHSS is an investment in an exciting future for VHSS and WDP and that a market leading, innovative and fully utilised facility can be developed.

# Financial Review

## Financial Performance

A majority of WDP's funding comes from publicly tendered health and social care contracts. These are usually local authority based partnerships which commission drug and alcohol services, utilising funding streams from the Home Office and Local Authorities.

In the year to 31 March 2022 our total group income was £22.62m (2021: £23.32m) a decrease of 3% on 2021, the main contributing factor to this was the loss of three main contracts, however this has been compensated for by the increase in services for current contract areas and new funding sources from Public Health England (PHE) and its successor the Office for Health Improvement and Disparities (OHID). Expenditure for the year was £21.4m (2021: £23.38m) translating to net income during the year of £1.18m (2021: net expenditure £68k). It must be noted however, that unrestricted surplus for the year was £2.5k and the main increase in net income was due to restricted funds of £1.18m that will be held until expended on the appropriate purpose. At the year-end total reserves were £9.6m (2021: £8.42m).

WDP supports its subsidiary, Vale House Stabilisation Services (VHSS), which provides residential and day care programmes for detoxification and rehabilitation, complementing the services of WDP.

For the year ended 31 March 2022, VHSS recorded an overall deficit of £246k (2021: £167k). Income and expenditure from the Charities activities both increased against the prior year when closure was enforced by the covid-19 pandemic however while closure was not required in 2021/22 social distancing for patients was enforced for long periods of time and therefore admittances and occupancy were reduced. Income increased 81% to £1.28m (2021: £705k) and expenditure 57% to £1.53m (2021: £973k). It is important to note that when VHSS is operating there is a high level of staff required which is independent of occupancy levels and the losses encountered in recent years show our commitment to the service and quality patient care. Leading into 2022/23 we have been able to return to full operation and with careful bed management we hope to continue to increase occupancy and the ability to provide our much needed service to those in need. The Charity continues to develop business plans for expansion of this residential service in the coming

years with the purchase and development of an adjacent site to increase our ability to welcome more patients and attain financial sustainability.

The Charity had no fundraising activities requiring disclosure under S162A of the Charities Act 2011.

## Investment Policy

The principal funding sources for the Charity are derived from fixed term contracts and future income dependent on winning further contracts from local authorities. Diversification of income is an important matter for the Charity and an investment policy for reserves has been developed and put in practice for 2021/22.

## Reserves Policy

The Trustees regularly review the level of reserves and the extent to which they meet the day-to-day operational requirements of the organisation. The Board's policy is to retain unrestricted funds in order to meet WDP's working capital commitments and to provide for continuity of service in the event of late fund allocation or other such situations requiring contingency funding. The policy sets the level of the reserves to be between one and three months running costs, the minimum currently considered to be £1.99m.

## Reserves

At 31 March 2022, the accumulated fund balance of unrestricted and non-designated funds, excluding tangible fixed assets was £2.7m (2021: £2.9m), equating to 1.5 months unrestricted running costs, which just meets these requirements. We anticipate that this will continue to be met throughout the coming financial year.

Total funds which the group holds as at the year-end are £9.61m (2021: £8.42m). Of this total fund balance, £1.98m is restricted funds (2021: £796k), restricted funds being those funds held for the purposes as prescribed by the funder and include both capital and revenue grants.

Total funds also include a balance of £4.49m (2021: £4.22m) which is related to tangible fixed assets and investment properties. These funds could only be released by disposing of these assets.

Designated funds at the year-end amounted to £466k (2021: £508k). These funds are held for necessary improvements on properties and development funds for projects offering strategic improvements in the same time frame. The Trustees believe that development of the Charity requires investment and in order to do so 0.5% of unrestricted turnover is transferred to development funds each year to fund such investment.

## Going concern

The Trustees are content that future budgets and cash flow projections for the Charity mean that there are no material uncertainties regarding the Charity's ability to continue as a going concern. We have prepared budgets and forecasts which consider our cash position, sources of income and planned expenditure for the year ahead. These forecasts incorporate key challenges surrounding the ongoing pandemic including the reconfiguration of service delivery to ensure staff and beneficiaries remain safe. The forecasts include additional costs and savings arising from our response and have considered sensitivities surrounding our future income. During 2022 we have seen more risks arise in the form of the current economic conditions and their effects on the cost of living and inflation. The Trustees have considered this and, of special note, the effect on salaries and utility. We continue to monitor this very closely and work with our staff, suppliers, commissioners, partners, and service users to ensure we achieve value for money in all that we do through efficient and effective use of our resources. We shall be prudent in our budgets and forecasts in the coming year with the objective to break-even and provide investment funds in the near future. The Trustees have scrutinised the key assumptions within forecasts and are satisfied that the current level of free reserves and cash balances are adequate to meet the group's obligations as they fall due. Having regard to the above, the Trustees are satisfied that there are no material uncertainties around the decision to adopt the going concern basis of accounting in preparing these financial statements

## Auditors

Crowe U.K. LLP were appointed as the charitable Company's Auditors and have expressed their willingness to continue in that capacity.

## Directors' Responsibilities Statement

The Trustees (who are also Directors 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 Directors to prepare financial statements for each financial year. Under that law the Directors have elected to prepare the financial statements with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under Company law the Directors 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 group and of the surplus or deficit of the group for that period. In preparing these financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable group will continue in operation.

The Directors 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 charitable group 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 the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## Disclosure to Auditors

Insofar as each of the Directors of the charity at the date of approval of this report is aware there is no relevant audit information (information needed by the charity's auditor in connection with preparing the audit report) of which the charity's auditor is unaware. Each Director has taken all the steps that they should have taken as a director in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The Trustees' annual report, including the strategic and impact report, was approved by the Board of Directors on 22nd December 2022 and signed on their behalf by

A handwritten signature in black ink, reading 'Yasmin Batliwala'. The signature is fluid and cursive, with the first name 'Yasmin' and last name 'Batliwala' clearly distinguishable.

Yasmin Batliwala – Chair

## Independent Auditor's Report to the Members and the Trustees of Westminster Drug Project

## Opinion

We have audited the financial statements of Westminster Drug Project ('the charitable company') and its subsidiary ('the group') for the year ended 31 March 2022 which comprise The Consolidated Statement of Financial Activities, Group and Charity Balance Sheets, Consolidated statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and the charitable company's affairs as at 31 March 2022 and of the group's income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

## Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's or the group's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

## Other information

The trustees are responsible for the other information contained within the annual report. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

## Opinions on other matters prescribed by the Companies Act 2006

In our opinion based on the work undertaken in the course of our audit

- the information given in the trustees' report, which includes the directors' report and the strategic report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

## Matters on which we are required to report by exception

In light of the knowledge and understanding of the group and charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit

## Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees

determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

## Auditor's responsibilities for the audit of the financial statements

We have been appointed under the Companies Act 2006 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

## Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charitable company and group operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006, the Charities Act 2011, together with the Charities SORP (FRS 102). We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's and the group's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company and the group for fraud. The laws and regulations we considered in this context for the UK operations were, CQC Regulations for service providers and managers, taxation legislation, health and safety legislation, employment legislation and General Data Protection Regulation (GDPR). Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing and recognition of contract income, recording the

impact of CQC regulatory reviews and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management and the Finance Committee about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing accounting estimates for biases, reviewing regulatory correspondence with the Charity Commission, and reading regulatory reports and minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

## Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Tim Redwood  
SENIOR STATUTORY AUDITOR

For and on behalf of  
Crowe U.K. LLP  
Statutory Auditor

LONDON 30 January 2023

# Financial statements

| WESTMINSTER DRUG PROJECT                                                                |       |                              |                 |                                |                    |                    |
|-----------------------------------------------------------------------------------------|-------|------------------------------|-----------------|--------------------------------|--------------------|--------------------|
| CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (including Income & Expenditure Account) |       |                              |                 |                                |                    |                    |
| FOR THE YEAR ENDED 31 MARCH 2022                                                        |       |                              |                 |                                |                    |                    |
|                                                                                         | Notes | Unrestricted<br>General<br>£ | Designated<br>£ | Restricted &<br>Endowment<br>£ | Total<br>2022<br>£ | Total<br>2021<br>£ |
| <b>Income</b>                                                                           |       |                              |                 |                                |                    |                    |
| Donations                                                                               | 2     | 500                          | -               | -                              | 500                | 16,332             |
| Charitable Activities                                                                   | 2     | 18,988,076                   | -               | 3,559,435                      | 22,547,512         | 23,247,693         |
| Other Income                                                                            | 2     | 74,495                       | -               | -                              | 74,495             | 52,215             |
| <b>Total Income</b>                                                                     |       | 19,063,072                   | -               | 3,559,435                      | 22,622,507         | 23,316,239         |
| <b>Expenditure</b>                                                                      |       |                              |                 |                                |                    |                    |
| Charitable Activities                                                                   | 3     | 18,891,718                   | 168,898         | 2,379,116                      | 21,439,733         | 23,384,378         |
| <b>Total Expenditure</b>                                                                |       | 18,891,718                   | 168,898         | 2,379,116                      | 21,439,733         | 23,384,378         |
| <b>Net Income/(Expenditure) before transfers</b>                                        |       | 171,353                      | ( 168,898)      | 1,180,320                      | 1,182,775          | ( 68,139)          |
| <b>Transfers between Funds</b>                                                          |       | ( 107,500)                   | 107,500         | -                              | -                  | -                  |
| <b>Net Income/(Expenditure) for the year</b>                                            |       | 63,853                       | ( 61,398)       | 1,180,320                      | 1,182,775          | ( 68,139)          |
| <b>Other recognised Gains/(Losses)</b>                                                  |       |                              |                 |                                |                    |                    |
| (Losses) on revaluation of freehold property                                            |       | -                            | -               | -                              | -                  | ( 467,356)         |
| <b>Net Movement on Funds</b>                                                            |       | 63,853                       | ( 61,398)       | 1,180,320                      | 1,182,775          | ( 535,495)         |
| <b>Funds at 1 April 2021</b>                                                            |       | 7,118,605                    | 507,719         | 796,226                        | 8,422,549          | 8,958,044          |
| <b>Funds at 31 March 2022</b>                                                           |       | 7,182,458                    | 446,320         | 1,976,546                      | 9,605,323          | 8,422,549          |

The Statement of Financial Activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses was not prepared.

All of the above amounts relate to continuing activities.

The notes on pages 33 to 50 form part of these financial statements.

| WESTMINSTER DRUG PROJECT                            |       |              |              |              |              |
|-----------------------------------------------------|-------|--------------|--------------|--------------|--------------|
| CONSOLIDATED & CHARITY BALANCE SHEETS               |       |              |              |              |              |
| AS AT 31 MARCH 2021                                 |       |              |              |              |              |
|                                                     | Notes | Charity      |              | Group        |              |
|                                                     |       | 2022<br>£    | 2021<br>£    | 2022<br>£    | 2021<br>£    |
| <b>Fixed Assets</b>                                 |       |              |              |              |              |
| Intangible Fixed Assets                             | 6     | 95,599       | 25,166       | 95,599       | 25,166       |
| Tangible Fixed Assets                               | 6     | 3,197,466    | 3,002,962    | 3,796,425    | 3,622,414    |
| Investments - Property                              | 7     | 600,000      | 600,000      | 600,000      | 600,000      |
|                                                     |       | 3,893,065    | 3,628,128    | 4,492,024    | 4,222,414    |
| <b>Current Assets</b>                               |       |              |              |              |              |
| Debtors                                             | 9     | 5,731,615    | 2,530,608    | 4,530,446    | 1,703,699    |
| Cash at bank and in hand                            |       | 4,453,436    | 5,761,853    | 4,516,113    | 5,780,485    |
|                                                     |       | 10,185,051   | 8,292,461    | 9,046,559    | 7,484,183    |
| <b>Current Liabilities</b>                          |       |              |              |              |              |
| Creditors: Amount falling due within one year       | 10    | ( 2,868,715) | ( 2,075,517) | ( 2,955,260) | ( 2,242,048) |
| <b>Net Current Assets</b>                           |       | 7,316,336    | 6,216,944    | 6,091,300    | 5,242,135    |
| <b>Total Assets less Current Liabilities</b>        |       | 11,209,401   | 9,845,073    | 10,583,323   | 9,464,549    |
| Creditors: Amount falling due greater than one year | 11    | ( 478,500)   | ( 507,500)   | ( 478,500)   | ( 507,500)   |
| Provisions for Liabilities                          | 13    | ( 499,500)   | ( 534,500)   | ( 499,500)   | ( 534,500)   |
| <b>Total Net Assets</b>                             |       | 10,231,401   | 8,803,073    | 9,605,323    | 8,422,549    |
| <b>Funds</b>                                        |       |              |              |              |              |
| Unrestricted Funds                                  |       |              |              |              |              |
| General Funds                                       |       | 5,797,407    | 5,428,500    | 4,972,104    | 4,837,651    |
| Revaluation Reserve                                 |       | 2,011,128    | 2,070,628    | 2,210,353    | 2,280,953    |
| Pension Reserve                                     |       | -            | -            | -            | -            |
| Designated Funds                                    |       | 446,320      | 507,719      | 446,320      | 507,719      |
| Total Unrestricted Funds                            | 15    | 8,254,855    | 8,006,847    | 7,628,777    | 7,626,323    |
| Restricted Funds                                    | 16    | 1,976,546    | 796,226      | 1,976,546    | 796,226      |
| <b>Total Funds</b>                                  |       | 10,231,401   | 8,803,073    | 9,605,323    | 8,422,549    |

The Charity generated a surplus of £1,428,328 for the year (2021: deficit £368,105)

Approved by the Trustees and authorised for issue on 22nd December 2022 and signed on their behalf by:

  
Yasmin Batliwala - Director

Charity Registration Number: 1031602  
Company Registration Number: 2807934

WESTMINSTER DRUG PROJECT  
CONSOLIDATED CASHFLOW STATEMENT  
FOR THE YEAR ENDED 31 MARCH 2022

|                                                              | Notes | 2022<br>£         | 2021<br>£        |
|--------------------------------------------------------------|-------|-------------------|------------------|
| <b>Reconciliation of Cashflows from Operating Activities</b> |       |                   |                  |
| Net Movement in Funds                                        |       | 1,182,775         | ( 535,495)       |
| Sales of fixed assets                                        |       | -                 | ( 4,701)         |
| Depreciation of tangible fixed assets                        |       | 126,980           | 166,308          |
| Loss on revaluation of freehold property                     |       | -                 | 467,356          |
| (Increase)/Decrease in debtors                               |       | ( 2,826,747)      | 768,240          |
| Increase/(Decrease) in creditors                             |       | 713,212           | ( 754,057)       |
| (Decrease)/Increase in provisions                            |       | ( 34,999)         | 53,420           |
| Net cash (used in)/provided by operating activities          |       | <u>( 838,780)</u> | <u>161,071</u>   |
| <b>Cashflows from Investing Activities</b>                   |       |                   |                  |
| Profit from sale of fixed assets                             |       | -                 | 4,701            |
| Purchase of fixed assets                                     |       | ( 396,590)        | -                |
| Net cash (used in)/provided by investing activities          |       | <u>( 396,590)</u> | <u>4,701</u>     |
| <b>Cashflows from Financing Activities</b>                   |       |                   |                  |
| (Decrease) in borrowing                                      |       | ( 29,000)         | ( 29,000)        |
| Net cash (used in) financing activities                      |       | <u>( 29,000)</u>  | <u>( 29,000)</u> |
| <b>(Decrease)/Increase in Cash and Cash Equivalents</b>      |       | ( 1,264,371)      | 136,772          |
| <b>Cash and Cash Equivalents at 1 April</b>                  |       | <u>5,780,485</u>  | <u>5,643,713</u> |
| <b>Cash and Cash Equivalents at 31 March</b>                 | 19    | <u>4,516,113</u>  | <u>5,780,485</u> |
| <b>Analysis of Cash and Cash Equivalents</b>                 |       |                   |                  |
| Cash at bank and in hand                                     |       | <u>4,516,113</u>  | <u>5,780,485</u> |
|                                                              |       | <u>4,516,113</u>  | <u>5,780,485</u> |

WESTMINSTER DRUG PROJECT  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2022

**1 Accounting policies**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

**a) Basis of preparation**

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, 2nd edition, effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

**b) Basis of consolidation**

The financial statements consolidate the accounts of Westminster Drug Project and its controlled entity Vale House Stabilisation Services. The results of these controlled entities are consolidated on a line by line basis for the year.

**c) Legal status of the Charity**

The Charity is a company limited by guarantee incorporated in England and Wales whose registered office is 18 Dartmouth Street, London, SW1H 9BL. Registered number 2807934. The Charity has no share capital. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity. There are 7 members of the Charity (2021: 7).

**d) Going concern**

Following a review of current performance, budgets, cash flow forecasts, business plans and risks, there are no material uncertainties surrounding the Charity's ability to continue as a going concern. We have analysed the effects of the covid-19 pandemic and concluded that its effects will not be material on the Charity as a whole but has affected the financial and operational ability of VHSS. We have also very closely reviewed the current economic climate and its effects on costs and inflation, we have budgeted for these in the coming year and will manage our associated risks. We will continue to monitor these issues and their effects on staff, financial performance, future plans and the Charity as a whole. Overall, the Trustees are satisfied there are no material uncertainties surrounding the ability of the group to continue as a going concern and the financial statements have been prepared on that basis.

**e) Income**

Income is credited to the statement of financial activities in the period to which it relates. Donations and gifts are recognised when the Charity is entitled to the funds, receipt is probable and the amounts can be measured reliably. Gifts are valued by the Trustees on the basis of their worth to the company. Income from charitable activities comprises contracts for treatment services, advice and information, and outreach work. Income from contracts, advice and outreach work is recognised upon successful provision of the service on a receivables basis and is accrued or deferred where when funds are received in advance or arrears of service provision. Grant income is recognised when the Charity becomes entitled to the funds. Where there are grant conditions, the income is recognised once those conditions have been fulfilled, otherwise it is deferred.

WESTMINSTER DRUG PROJECT  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2022

f) *Expenditure*

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates. Charitable expenditure comprises services identifiable as wholly or mainly in support of the company's charitable and operational work. These costs are regarded as an integral part of carrying out the direct charitable objectives of the company and include an appropriate proportion of overhead costs. During the year we identified that all such overheads should be apportioned directly to service contracts and subsidiary companies. Comparative information for the prior year remains unchanged as it is impractical to reallocate costs for the prior year.

Governance costs comprise expenditure incurred for constitutional and statutory requirements.

All resources expended are allocated to the particular activity where the cost relates directly to that activity. Indirect costs and overhead expenses are apportioned by the Trustees on a judgemental basis across all service project cost centres in proportion to the turnover or number of staff directly working in each of the service projects.

g) *Volunteers*

The value of the services provided by volunteers is not incorporated into these financial statements.

h) *Fixed assets*

|                                                                                                                                    |                                   |
|------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|
| Expenditure on equipment is only capitalised where the cost of individual items exceeds £2,500.                                    |                                   |
| Depreciation is provided at the following annual rates in order to write off the cost of each asset over its expected useful life: |                                   |
| Furniture and Equipment                                                                                                            | 25% straight line                 |
| Fixtures and Fittings                                                                                                              | Estimated Useful Life, 3-10 years |
| Computer Equipment                                                                                                                 | 25%-33% straight line             |
| Leasehold Improvement                                                                                                              | Term of lease                     |
| Freehold Property (Buildings)                                                                                                      | 2% straight line                  |
|                                                                                                                                    |                                   |
| Intangible Fixed Assets - Software                                                                                                 | 20% straight line                 |

As is common with many charities, assets are purchased for particular projects from the proceeds of funding specifically given for that purpose. In such circumstances the funds specifically given are treated as income in the year of receipt and the cost of purchase is treated as expenditure in the year of acquisition, which are usually the same financial year. The costs of refurbishment of the leasehold premises are being matched with the grants recognised as income over the average terms of the leases in a designated fund.

i) *Revaluation of tangible fixed assets*

The Charity has adopted the revaluation model to revalue items of freehold property 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. A full valuation is undertaken every five years.

Revaluation gains and losses are recognised in the Statement of Financial Activities and added to reserves in a separate Revaluation Reserve.

WESTMINSTER DRUG PROJECT  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2022

j) *Investment Properties*

Investment properties are measured at fair value with any change recognised in the Statement of Financial Activities. The Trustees deem market value to be a fair approximation of fair value for the purpose of obtaining valuations. A full valuation is undertaken every five years.

k) *Fund accounting*

Unrestricted accumulated funds consist of those funds that the company may use in furtherance of its objectives at the discretion of the Trustees.

Designated funds are those unrestricted funds that have been set aside (designated) for particular use by the Trustees. The restricted funds are monies raised for, and their use restricted to, a specific purpose, or donations subject to donor imposed conditions.

l) *Taxation*

The Charity meets the definition of a charitable company for UK corporation tax purposes.

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.

m) *Pension Costs*

The Charity operates both defined contribution and defined benefit pension schemes for its employees. The assets of both schemes are held separately from those of the charity.

Defined Contribution Schemes:

The pension costs of the schemes represent the contributions payable by the Charity during the year and are charged to the Statement of Financial Activities within staff costs.

Defined Benefit Schemes:

The pension costs of the schemes represent the contributions payable by the Charity during the year together with any provision for WDP's liability in relation to the schemes.

Where the Charity participates in a multi-employer defined benefit scheme it is not always possible to identify on a reasonable and consistent basis the Charity's share of the underlying assets and liabilities as the assets are joined for investment purposes and benefits realised from total assets of any scheme. The accounting charge for the period, under FRS 102 represents the employer's contribution payable. The liability to make payments to fund any deficit relating to past service is recognised where the Charity has entered into an agreement to make those payments. Where notice has been given to exit a scheme then the liability included in the financial statements is the Trustees' best estimate of the liability on withdrawal.

n) *Operating leases*

Rentals applicable to operating leases are charged to the Statement of Financial Activities in the period in which the cost is incurred. Benefits received and receivable as an incentive to sign an operating lease are recognised on a straight line basis over the period of the lease.

o) *Debtors*

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Accrued income and tax recoverable is included at the best estimate of the amounts receivable at the balance sheet date.

WESTMINSTER DRUG PROJECT  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2022

p) Creditors

Creditors are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

q) Financial Instruments

Financial assets and liabilities are recognised when the entity becomes a party to the contractual provisions of the instrument. All financial assets and liabilities are initially measured at transaction price (including transaction costs). The Charity 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.

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

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Concessionary inter company loan was originally recognised at transaction price and subsequently at amortised cost

r) Country of incorporation and registered office address

The registered office is situated in England and Wales and its address is 18 Dartmouth Street, London, SW1H 9BL.

s) 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.

t) Judgements and key sources of estimation uncertainty

In the application of the Charity's accounting policies, the Trustees are required to make judgment estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The Trustees have reviewed the current Balance Sheet value of assets and liabilities and in particular property and buildings in the light of the Covid-19 pandemic and believe the values as stated are correct at this time. The estimates and associated assumptions based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the accounting period in which the estimate is reviewed where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods. Areas of key estimate and judgement include the valuation of land and buildings, the valuation of the defined benefit pension scheme liability and provisions for liabilities including dilapidations and pension scheme exit liabilities.

WESTMINSTER DRUG PROJECT  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2022

2 Income

|                                                                                 | 2022<br>£         | 2021<br>£         |
|---------------------------------------------------------------------------------|-------------------|-------------------|
| Donations                                                                       |                   |                   |
| Unrestricted - General                                                          | 500               | 6,332             |
| Restricted                                                                      | -                 | 10,000            |
|                                                                                 | <u>500</u>        | <u>16,332</u>     |
| Charitable Activities                                                           |                   |                   |
| Drug & Alcohol Services incl Integrated, Adult, Young People & Criminal Justice | 21,279,824        | 22,542,291        |
| Residential Detox & Rehab                                                       | 1,267,688         | 705,402           |
|                                                                                 | <u>22,547,512</u> | <u>23,247,693</u> |

The Trustees' Report contains information on the local authorities that fund the Charity's services.  
There are no unfulfilled conditions or other contingencies attaching to government funding received.

|               | 2022<br>£     | 2021<br>£     |
|---------------|---------------|---------------|
| Investments   |               |               |
| Bank Interest | -             | -             |
|               | <u>-</u>      | <u>-</u>      |
| Other Income  |               |               |
| Sundry Income | 74,495        | 52,215        |
|               | <u>74,495</u> | <u>52,215</u> |

3 Total Expenditure

|                           | Staff<br>Costs    | Direct<br>Costs  | Support<br>Costs<br>(Excl staff cost) | Total<br>2022     | Total<br>2021     |
|---------------------------|-------------------|------------------|---------------------------------------|-------------------|-------------------|
|                           | £                 | £                | £                                     | £                 | £                 |
| Drug & Alcohol Services   | 12,809,349        | 6,166,886        | 733,379                               | 19,709,614        | 22,060,646        |
| Residential Detox & Rehab | 721,199           | 533,224          | 272,409                               | 1,526,832         | 973,117           |
| Governance Costs          | -                 | -                | 203,286                               | 203,286           | 350,616           |
|                           | <u>13,530,548</u> | <u>6,700,110</u> | <u>1,209,075</u>                      | <u>21,439,733</u> | <u>23,384,378</u> |

**WESTMINSTER DRUG PROJECT**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**3 Total Expenditure (Ctd)**

| Allocation of Support Costs (excl Staff Costs) | Executive<br>& Central<br>Admin | Finance &<br>Resources | Business<br>Development | Quality,<br>Data &<br>Performance | Total            | <i>Total</i>     |
|------------------------------------------------|---------------------------------|------------------------|-------------------------|-----------------------------------|------------------|------------------|
|                                                | £                               | £                      | £                       | £                                 | 2022             | 2021             |
| Drug & Alcohol Services                        | 330,288                         | 316,077                | 21,058                  | 65,955                            | 733,379          | 1,769,840        |
| Residential Detox & Rehab                      | 272,409                         | -                      | -                       | -                                 | 272,409          | 40,153           |
| Governance Costs                               | 173,286                         | 30,000                 | -                       | -                                 | 203,286          | 350,616          |
|                                                | <u>775,984</u>                  | <u>346,078</u>         | <u>21,058</u>           | <u>65,955</u>                     | <u>1,209,075</u> | <u>2,160,608</u> |

Property repairs and maintenance, insurance and IT costs (including equipment, maintenance, software and internet and communication costs) are now charged directly to service contracts and therefore no longer attributable to support costs. Comparatives for 20/21 have not been restated and these amounted to £1,121,000 for that period.

|                      | 2022           | 2021           |
|----------------------|----------------|----------------|
|                      | £              | £              |
| Governance Costs     |                |                |
| Legal & Professional | 35,470         | 219,462        |
| Audit Fees           | 30,000         | 29,700         |
| Head Office Costs    | 137,817        | 101,453        |
|                      | <u>203,286</u> | <u>350,616</u> |

All governance costs in the current and previous year relate to unrestricted funds.  
All expenditure within the Financial Statements is inclusive of unrecoverable Vat.

**4 Net Income**

|                                                                 | 2022           | 2021           |
|-----------------------------------------------------------------|----------------|----------------|
|                                                                 | £              | £              |
| Net Income is stated after charging:                            |                |                |
| Auditors Remuneration: current year (excluding Vat)             | 25,000         | 24,750         |
| Auditors Remuneration: under-accrual prior year (excluding Vat) | -              | 9,750          |
| Operating Leases                                                | 484,953        | 745,659        |
| Depreciation                                                    | 126,980        | 166,307        |
| Interest Paid                                                   | 11,401         | 12,315         |
|                                                                 | <u>648,334</u> | <u>958,781</u> |

**5 Analysis of Staff Costs & Key Management Personnel**

|                                                 | 2022              | 2021              |
|-------------------------------------------------|-------------------|-------------------|
|                                                 | £                 | £                 |
| Salaries & Wages                                | 11,925,939        | 12,334,760        |
| Social Security Costs                           | 1,203,729         | 1,224,725         |
| Pension Costs                                   | 400,880           | 444,978           |
|                                                 | <u>13,530,548</u> | <u>14,004,464</u> |
| Clinical, Agency Support & Other Staffing Costs | 1,450,764         | 1,278,370         |
|                                                 | <u>14,981,312</u> | <u>15,282,834</u> |

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**5 Analysis of Staff Costs & Key Management Personnel (Ctd)**

The number of employees whose emoluments for taxation purposes amounted to over £60,000 in the year was as follows:

|                     | 2022 | 2021* |
|---------------------|------|-------|
| £60,001 - £70,000   | 5    | 5     |
| £70,001 - £80,000   | 1    | 2     |
| £80,001 - £90,000   | 1    | 0     |
| £90,001 - £100,000  | 1    | 1     |
| £100,001 - £110,000 | 1    | 1     |
| £110,001 - £120,000 | 3    | 2     |
| £120,001 - £130,000 | 1    | 1     |
| £130,001 - £140,000 | 1    | 0     |
| £140,001 - £150,000 | 0    | 1     |
| £150,001 - £160,000 | 1    | 0     |

\*2021 restated to include recharged overtime.

|                                                        | £             | £             |
|--------------------------------------------------------|---------------|---------------|
| Pension contributions in respect of the above bandings | <u>37,814</u> | <u>25,895</u> |

Trustees are not remunerated for their services and during the year, no Trustee was reimbursed for any travel expenses (2021 - £0)

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

|                                      | 2022       | 2021       |
|--------------------------------------|------------|------------|
|                                      | £          | £          |
| Management, Administration & Support | 43         | 44         |
| Drug & Alcohol Services              | 308        | 337        |
| Residential Detox & Rehab            | 19         | 19         |
|                                      | <u>370</u> | <u>400</u> |

During the year the total aggregate amount of termination benefits recognised in the year was £19,968 (2021 - £41,262).

Key management personel throughout the year consisted of 10 staff (2021 - 11) whose total remuneration, including pension contribution and social security costs paid by Charity equate to £914,888 (2021 - £792,104).

**WESTMINSTER DRUG PROJECT**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**6 Fixed Assets**

|                         | Tangible                  |                      |                         | Intangible |            |
|-------------------------|---------------------------|----------------------|-------------------------|------------|------------|
|                         | Freehold Land & Buildings | Leasehold Improvemts | Fixtures, Fittings & Eq | Software   | Total 2022 |
| <u>Group</u>            | £                         | £                    | £                       | £          | £          |
| Cost or Valuation       |                           |                      |                         |            |            |
| At 1 April 2021         | 3,530,000                 | 382,756              | 269,941                 | 112,390    | 4,295,087  |
| Additions               | -                         | 251,210              | 45,316                  | 100,064    | 396,590    |
| Revaluations            | -                         | -                    | -                       | -          | -          |
| Disposals               | -                         | -                    | -                       | -          | -          |
| At 31 March 2022        | 3,530,000                 | 633,967              | 315,257                 | 212,454    | 4,691,678  |
| Depreciation            |                           |                      |                         |            |            |
| At 1 April 2021         | -                         | 348,377              | 237,073                 | 87,224     | 672,673    |
| Charge for year         | 70,600                    | 1,721                | 25,028                  | 29,631     | 126,980    |
| Released on revaluation | -                         | -                    | -                       | -          | -          |
| Disposals               | -                         | -                    | -                       | -          | -          |
| At 31 March 2022        | 70,600                    | 350,098              | 262,101                 | 116,855    | 799,653    |
| Net Book Value          |                           |                      |                         |            |            |
| At 31 March 2022        | 3,459,400                 | 283,869              | 53,156                  | 95,599     | 3,892,024  |
| At 1 April 2021         | 3,530,000                 | 34,379               | 32,869                  | 25,166     | 3,622,414  |
| Charity                 |                           |                      |                         |            |            |
| Cost or Valuation       |                           |                      |                         |            |            |
| At 1 April 2021         | 2,975,000                 | 215,606              | 241,453                 | 112,390    | 3,544,449  |
| Additions               | -                         | 251,210              | 24,064                  | 100,064    | 375,339    |
| Revaluation             | -                         | -                    | -                       | -          | -          |
| Disposals               | -                         | -                    | -                       | -          | -          |
| At 31 March 2022        | 2,975,000                 | 466,816              | 265,517                 | 212,454    | 3,919,787  |
| Depreciation            |                           |                      |                         |            |            |
| At 1 April 2021         | -                         | 213,647              | 215,450                 | 87,224     | 516,320    |
| Charge for year         | 59,500                    | 605                  | 20,666                  | 29,631     | 110,402    |
| Released on revaluation | -                         | -                    | -                       | -          | -          |
| Disposals               | -                         | -                    | -                       | -          | -          |
| At 31 March 2022        | 59,500                    | 214,252              | 236,116                 | 116,855    | 626,722    |
| Net Book Value          |                           |                      |                         |            |            |
| At 31 March 2022        | 2,915,500                 | 252,564              | 29,402                  | 95,599     | 3,293,065  |
| At 1 April 2021         | 2,975,000                 | 1,959                | 26,003                  | 25,166     | 3,028,128  |

Freehold Land and Buildings were revalued as at 31 March 2021. The valuation was undertaken by Cluttons Chartered Surveyors. The historical cost of these properties is £1,137,266 (2021 - £1,137,266).

**WESTMINSTER DRUG PROJECT**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**7 Fixed Assets**

|                        |            |
|------------------------|------------|
| Investments - Property | Total 2022 |
|                        | £          |
| Group & Charity        |            |
| Market Value           |            |
| At 1 April 2021        | 600,000    |
| Additions              | -          |
| Revaluations           | -          |
| Disposals              | -          |
| At 31 March 2022       | 600,000    |

Freehold Land and Buildings were revalued as at 31 March 2021. The valuation was undertaken by Cluttons Chartered Surveyors. The historical cost of these properties is £494,425 (2021 - £494,425)

**8 Subsidiary Undertakings**

WDP has two wholly owned subsidiaries, Vale House Stabilisation Services (VHSS) and WDP Services Ltd.

Vale House Stabilisation Services

VHSS is a charitable company limited by guarantee, company number 03197716, charity number 1055486. WDP control the subsidiary by controlling the membership of the Board of Trustees. The activities and results of VHSS are summarised as follows:

|                                          | 2022<br>£    | 2021<br>£    |
|------------------------------------------|--------------|--------------|
| Statement of Financial Activities        |              |              |
| Total Income                             | 1,281,279    | 705,402      |
| Total Expenditure                        | ( 1,526,832) | ( 973,117)   |
| Net (Expenditure)                        | ( 245,554)   | ( 267,715)   |
| Gain on revaluation of freehold property | -            | 100,325      |
| Net Movement on Funds                    | ( 245,554)   | ( 167,390)   |
| Balance Sheet                            |              |              |
| Total Assets                             | 987,453      | 1,002,527    |
| Total Liabilities                        | ( 1,613,531) | ( 1,383,051) |
| Net Liabilities/Funds                    | ( 626,078)   | ( 380,524)   |

WDP Services Ltd

WDP Services Ltd is a trading company limited by guarantee, having no share capital, company number 12362901. WDP control the subsidiary by controlling the membership of the Board. WDP Services Ltd had no activity in the year and as such is a dormant company.

**WESTMINSTER DRUG PROJECT**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**9 Debtors**

|                                      | Charity          |                  | Group            |                  |
|--------------------------------------|------------------|------------------|------------------|------------------|
|                                      | 2022             | 2021             | 2022             | 2021             |
|                                      | £                | £                | £                | £                |
| Trade Debtors                        | 3,861,291        | 1,055,982        | 4,185,109        | 1,417,674        |
| Amounts Owed from Group undertakings |                  |                  |                  |                  |
| Concessionary Loan                   | 1,200,000        | 1,200,000        | -                | -                |
| Other                                | 326,987          | 16,520           | -                | -                |
| Prepayments & Accrued Income         | 337,185          | 237,515          | 339,185          | 265,434          |
| Other debtors                        | 6,153            | 20,591           | 6,153            | 20,591           |
|                                      | <u>5,731,615</u> | <u>2,530,608</u> | <u>4,530,446</u> | <u>1,703,699</u> |

A concessionary loan of £1,200,000 was made from WDP, the parent Charity, to VHSS during the year  
As the concessionary loan is for charitable purposes it is unsecured, repayable on demand and 0% interest. It is expected that the first repayment will be in 2023/24.

**10 Creditors: amounts falling due within one year**

|                            | Charity          |                  | Group            |                  |
|----------------------------|------------------|------------------|------------------|------------------|
|                            | 2022             | 2021             | 2022             | 2021             |
|                            | £                | £                | £                | £                |
| Bank Loans                 | 29,000           | 29,000           | 29,000           | 29,000           |
| Trade Creditors            | 2,281,121        | 1,061,381        | 2,296,688        | 1,104,485        |
| Accruals & Deferred Income | 106,870          | 597,584          | 151,097          | 640,108          |
| Taxation & Social Security | 354,315          | 287,446          | 371,027          | 301,412          |
| Other Creditors            | 97,409           | 100,105          | 107,447          | 167,043          |
|                            | <u>2,868,715</u> | <u>2,075,517</u> | <u>2,955,260</u> | <u>2,242,048</u> |

**11 Creditors: amounts falling due after one year**

|                      | Charity        |                | Group          |                |
|----------------------|----------------|----------------|----------------|----------------|
|                      | 2022           | 2021           | 2022           | 2021           |
|                      | £              | £              | £              | £              |
| Bank Loans           |                |                |                |                |
| Bank loans 2-5 years | 478,500        | 507,500        | 478,500        | 507,500        |
|                      | <u>478,500</u> | <u>507,500</u> | <u>478,500</u> | <u>507,500</u> |

Bank loans are secured on freehold properties.  
A Barclays Bank Plc loan for £580,000 was made to WDP on 2 August 2019 for a term of 5 years for the freehold purchase of Kings Acre, Third Avenue, Harlow. Interest is charged at 2.05% over bank base rate.

**WESTMINSTER DRUG PROJECT**  
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**FOR THE YEAR ENDED 31 MARCH 2022**

**12 Deferred Income**

|                          | 2022          | 2021          |
|--------------------------|---------------|---------------|
|                          | £             | £             |
| Unrestricted             |               |               |
| Opening: Balance 1 April | ( 11,375)     | 170,259       |
| Amount released in year  | 11,375        | ( 170,259)    |
| Amounts deferred in year | 27,290        | 11,375        |
| Closing balance 31 March | <u>27,290</u> | <u>11,375</u> |

**13 Provisions for Liabilities - Group and Charity**

|                         | At 1 April<br>2021 | Utilised/<br>Released | Provided      | At 31 March<br>2022 |
|-------------------------|--------------------|-----------------------|---------------|---------------------|
|                         | £                  | £                     | £             | £                   |
| Pension Provision       | 194,000            | -                     | -             | 194,000             |
| Dilapidations & Repairs | 340,500            | ( 70,000)             | 35,000        | 305,500             |
|                         | <u>534,500</u>     | <u>( 70,000)</u>      | <u>35,000</u> | <u>499,500</u>      |

**Dilapidations & Repairs**  
Costs that the Charity estimate may be incurred upon vacating properties that are currently occupied for the delivery of services. The provision is split over all properties leased by the Charity. Uncertainty exists regarding both the amount and the timing of these costs.

**Pension Provision**  
Costs that the Charity estimate may be incurred to exit historic pension arrangements.

**WESTMINSTER DRUG PROJECT**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**14 Commitments under Operating Leases**

At 31 March 2022 the Group and Charity had future minimum lease payments under non-cancellable operating leases as follows:

|                                        | Charity          |                | Group            |                |
|----------------------------------------|------------------|----------------|------------------|----------------|
|                                        | 2022             | 2021           | 2022             | 2021           |
|                                        | £                | £              | £                | £              |
| Not more than 1 year                   | 371,579          | 473,987        | 371,579          | 473,987        |
| More than 1 year and less than 5 years | 720,920          | 437,426        | 720,920          | 437,426        |
| More than 5 years                      | -                | -              | -                | -              |
|                                        | <u>1,092,499</u> | <u>911,413</u> | <u>1,092,499</u> | <u>911,413</u> |

**15 Unrestricted Funds**

|                                                | Charity          |                  | Group            |                  |
|------------------------------------------------|------------------|------------------|------------------|------------------|
|                                                | 2022             | 2021             | 2022             | 2021             |
|                                                | £                | £                | £                | £                |
| Unrestricted Funds                             |                  |                  |                  |                  |
| General Funds                                  |                  |                  |                  |                  |
| Balance at 1 April                             | 7,499,129        | 8,481,186        | 7,118,605        | 8,268,052        |
| Net Income/(Expenditure) before Transfers      | 416,907          | ( 164,377)       | 171,353          | ( 432,092)       |
| Transfers (to)/from Designated Funds           | ( 107,500)       | ( 250,000)       | ( 107,500)       | ( 250,000)       |
|                                                | <u>7,808,536</u> | <u>8,066,809</u> | <u>7,182,458</u> | <u>7,585,960</u> |
| Other recognised Gains/(Losses)                | -                | ( 567,681)       | -                | ( 467,356)       |
| Balance at 31 March                            | <u>7,808,536</u> | <u>7,499,129</u> | <u>7,182,458</u> | <u>7,118,605</u> |
| Designated Funds                               |                  |                  |                  |                  |
| Balance at 1 April                             | 507,719          | 461,910          | 507,719          | 461,910          |
| Net Income/(Expenditure) before Transfers      | ( 168,898)       | ( 204,191)       | ( 168,898)       | ( 204,191)       |
| Transfers (to)/from General Unrestricted Funds | 107,500          | 250,000          | 107,500          | 250,000          |
| Balance at 31 March                            | <u>446,320</u>   | <u>507,719</u>   | <u>446,320</u>   | <u>507,719</u>   |
| Total Unrestricted Funds at 31 March 2022      | <u>8,254,856</u> | <u>8,006,847</u> | <u>7,628,778</u> | <u>7,626,323</u> |

**WESTMINSTER DRUG PROJECT**  
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**16 Analysis of Net Assets between Funds**

|                                      | Revaluation<br>Reserve<br>£ | Unrestricted<br>Fund<br>£ | Designated<br>Fund<br>£ | Restricted<br>Fund<br>£ | Total<br>£               |                          |
|--------------------------------------|-----------------------------|---------------------------|-------------------------|-------------------------|--------------------------|--------------------------|
| Fund balances at 31 March 2022       |                             |                           |                         |                         |                          |                          |
| are represented by :                 |                             |                           |                         |                         |                          |                          |
| Tangible Fixed Assets                | 2,104,778                   | 1,691,646                 | -                       | -                       | 3,796,425                |                          |
| Intangible Fixed Assets              | -                           | 95,599                    | -                       | -                       | 95,599                   |                          |
| Investments - Property               | 105,575                     | 494,425                   | -                       | -                       | 600,000                  |                          |
| Current Assets                       | -                           | 6,623,693                 | 446,320                 | 1,976,546               | 9,046,559                |                          |
| Creditors: falling due within 1 year | - (                         | 2,955,260)                | -                       | -                       | ( 2,955,260)             |                          |
| Creditors: falling due after 1 year  | - (                         | 478,500)                  | -                       | -                       | ( 478,500)               |                          |
| Provisions                           | - (                         | 499,500)                  | -                       | -                       | ( 499,500)               |                          |
| Total Net Assets                     | 2,210,353                   | 4,972,104                 | 446,320                 | 1,976,546               | 9,605,323                |                          |
| Movement in Funds                    | At 1 April<br>2021<br>£     | Income<br>£               | Expenditure<br>£        | Transfers<br>£          | Gains /<br>(Losses)<br>£ | At 31 March<br>2022<br>£ |
| Unrestricted Funds                   |                             |                           |                         |                         |                          |                          |
| General Funds                        | 4,837,651                   | 19,063,072                | ( 18,821,118)           | ( 107,500)              | -                        | 4,972,104                |
| Revaluation Reserve                  | 2,280,953                   | -                         | ( 70,600)               | -                       | -                        | 2,210,353                |
| Sub-total                            | 7,118,604                   | 19,063,072                | ( 18,891,718)           | ( 107,500)              | -                        | 7,182,458                |
| Designated Funds                     |                             |                           |                         |                         |                          |                          |
| Premises Improvement Fund            | 83,443                      | -                         | -                       | -                       | -                        | 83,443                   |
| Development Fund                     | 424,276                     | -                         | ( 168,898)              | 107,500                 | -                        | 362,877                  |
| Sub-total                            | 507,719                     | -                         | ( 168,898)              | 107,500                 | -                        | 446,320                  |
| Total Unrestricted Funds             | 7,626,323                   | 19,063,072                | ( 19,060,617)           | -                       | -                        | 7,628,778                |
| Restricted Funds                     |                             |                           |                         |                         |                          |                          |
| Capital Grants                       | 167,694                     | -                         | -                       | -                       | -                        | 167,694                  |
| Gilead HepC                          | 10,812                      | 19,248                    | ( 3,759)                | -                       | -                        | 26,301                   |
| Greenwich Residential Trtmt          | 121,645                     | 201,300                   | ( 115,713)              | -                       | -                        | 207,232                  |
| Redbridge Outreach Covid             | 96,332                      | -                         | ( 69,583)               | -                       | -                        | 26,748                   |
| Redbridge Bewize Covid               | 68,891                      | -                         | ( 63,619)               | -                       | -                        | 5,272                    |
| Redbridge Rough Sleepers             | 108,719                     | 84,245                    | ( 153,199)              | -                       | -                        | 39,765                   |
| Other Charitable Activities          | 222,133                     | 3,254,642                 | ( 1,973,242)            | -                       | -                        | 1,503,534                |
| Total Restricted Funds               | 796,226                     | 3,559,435                 | ( 2,379,116)            | -                       | -                        | 1,976,546                |
| Total Funds                          | 8,422,549                   | 22,622,507                | ( 21,439,733)           | -                       | -                        | 9,605,324                |

WESTMINSTER DRUG PROJECT  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2022

16 Analysis of Net Assets between Funds (ctd.)

Development funds: funds that have been designated by the Trustee's for future planned expenditure on specific purposes. Total development funds of £362,877 have been created to develop our 'Core Model of Service', quality and breadth of service provision.

Restricted Funds: funds that have been restricted in use or purpose by the funder and include both capital and revenue funds for purposes as noted in description.

17 Comparative analysis of net assets between funds and movement in funds

|                                       |                         | Revaluation<br>Reserve<br>£ | Unrestricted<br>Fund<br>£ | Designated<br>Fund<br>£ | Restricted<br>Fund<br>£  | Total<br>£               |
|---------------------------------------|-------------------------|-----------------------------|---------------------------|-------------------------|--------------------------|--------------------------|
| <i>Fund balances at 31 March 2021</i> |                         |                             |                           |                         |                          |                          |
| <i>are represented by :</i>           |                         |                             |                           |                         |                          |                          |
| Fixed Assets                          |                         | 2,280,953                   | 1,941,461                 |                         |                          | 4,222,414                |
| Current Assets                        |                         |                             | 6,180,239                 | 507,719                 | 796,226                  | 7,484,183                |
| Creditors: falling due within 1 year  |                         |                             | ( 2,242,048)              |                         |                          | ( 2,242,048)             |
| Creditors: falling due after 1 year   |                         |                             | ( 507,500)                |                         |                          | ( 507,500)               |
| Provisions                            |                         |                             | ( 534,500)                |                         |                          | ( 534,500)               |
| Total Net Assets                      |                         | 2,280,953                   | 4,837,651                 | 507,719                 | 796,226                  | 8,422,549                |
| <i>Movement in Funds</i>              |                         |                             |                           |                         |                          |                          |
|                                       | At 1 April<br>2020<br>£ | Income<br>£                 | Expenditure<br>£          | Transfers<br>£          | Gains /<br>(Losses)<br>£ | At 31 March<br>2021<br>£ |
| <i>Unrestricted Funds</i>             |                         |                             |                           |                         |                          |                          |
| Revaluation Reserve                   | 2,748,309               | -                           | -                         | -                       | ( 467,356)               | 2,280,953                |
| Pension Reserve                       | -                       | -                           | -                         | -                       | -                        | -                        |
| <i>Designated Funds</i>               |                         |                             |                           |                         |                          |                          |
| Premises Improvement Fund             | 83,443                  | -                           | -                         | -                       | -                        | 83,443                   |
| Development Fund                      | 378,467                 | -                           | ( 204,191)                | 250,000                 | -                        | 424,276                  |
|                                       | 3,210,219               | -                           | ( 204,191)                | 250,000                 | ( 467,356)               | 2,788,672                |
| General Funds                         | 5,519,744               | 22,468,056                  | ( 22,900,148)             | ( 250,000)              | -                        | 4,837,651                |
|                                       | 8,729,963               | 22,468,056                  | ( 23,104,339)             | -                       | ( 467,356)               | 7,626,323                |
| <i>Restricted Funds</i>               |                         |                             |                           |                         |                          |                          |
| Capital Grants                        | 183,041                 | -                           | ( 15,347)                 | -                       | -                        | 167,694                  |
| Gilead HepC                           | 45,041                  | -                           | ( 34,229)                 | -                       | -                        | 10,812                   |
| Greenwich Residential Trtmt           | -                       | 201,300                     | ( 79,655)                 | -                       | -                        | 121,645                  |
| Redbridge Outreach Covid              | -                       | 120,000                     | ( 23,668)                 | -                       | -                        | 96,332                   |
| Redbridge Bewize Covid                | -                       | 100,000                     | ( 31,109)                 | -                       | -                        | 68,891                   |
| Redbridge Rough Sleepers              | -                       | 108,719                     | -                         | -                       | -                        | 108,719                  |
| Other Charitable Activities           | -                       | 318,165                     | ( 96,032)                 | -                       | -                        | 222,133                  |
|                                       | 228,082                 | 848,184                     | ( 280,039)                | -                       | -                        | 796,226                  |
| Total Funds                           | 8,958,045               | 23,316,239                  | ( 23,384,379)             | -                       | ( 467,356)               | 8,422,549                |

WESTMINSTER DRUG PROJECT  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2022

18 Pension Schemes

The Charity's employees belong to four principal pension schemes. The People's Pension Scheme; the NHS Pension Scheme; the Local Government Pension Scheme and the Prudential Platinum Pension Scheme.

Peoples Pension Scheme

The Peoples Pension Scheme is a stakeholder pension scheme for the majority of the Charity's staff. The contributions payable in the year amounted to £280,840 (2021 - £305,987).

NHS Pension Scheme

Past and present employees are covered by the provisions of NHS Pension Schemes. Details of the benefits payable and rules of the Schemes can be found on the NHS Pensions website at [www.nhsbsa.nhs.uk/pensions](http://www.nhsbsa.nhs.uk/pensions). These are unfunded defined benefit schemes that cover NHS employers, GP practices and other bodies, allowed under the direction of the Secretary of State for Health and Social Care in England and Wales. They are not designed to be run in a way that would enable NHS bodies to identify their share of the underlying scheme assets and liabilities. Therefore, each scheme is accounted for as if it were a defined contribution scheme: the cost to the NHS body of participating in each scheme is taken as equal to the contributions payable to that scheme for the accounting period.

In order that the defined benefit obligations recognised in the financial statements do not differ materially from those that would be determined at the reporting date by a formal actuarial valuation, the FReM requires that “the period between formal valuations shall be four years, with approximate assessments in intervening years”. An outline of these follows:

a) Accounting valuation

A valuation of scheme liability is carried out annually by the scheme actuary (currently the Government Actuary's Department) as at the end of the reporting period. This utilises an actuarial assessment for the previous accounting period in conjunction with updated membership and financial data for the current reporting period, and is accepted as providing suitably robust figures for financial reporting purposes. The valuation of the scheme liability as at 31 March 2022, is based on valuation data as 31 March 2021, updated to 31 March 2022 with summary global member and accounting data.

b) Full actuarial (funding) valuation

The purpose of this valuation is to assess the level of liability in respect of the benefits due under the schemes (taking into account recent demographic experience), and to recommend contribution rates payable by employees and employers.

The latest actuarial valuation undertaken for the NHS Pension Scheme was completed as at 31 March 2016. The results of this valuation set the employer contribution rate payable from April 2019 to 20.6% of pensionable pay. The 2016 funding valuation was also expected to test the cost of the Scheme relative to the employer cost cap that was set following the 2012 valuation. In January 2019, the Government announced a pause to the cost control element of the 2016 valuations, due to the uncertainty around member benefits caused by the discrimination ruling relating to the McCloud case.

The Government subsequently announced in July 2020 that the pause had been lifted, and so the cost control element of the 2016 valuations could be completed. The Government has set out that the costs of remedy of the discrimination will be included in this process. HMT valuation directions will set out the technical detail of how the costs of remedy will be included in the valuation process. The Government has also confirmed that the Government Actuary is reviewing the cost control mechanism (as was originally announced in 2018).

WESTMINSTER DRUG PROJECT  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2022

18 Pension Schemes (Ctd)

The review will assess whether the cost control mechanism is working in line with original government objectives and reported to Government in April 2021. The findings of this review will not impact the 2016 valuations, with the aim for any changes to the cost cap mechanism to be made in time for the completion of the 2020 actuarial valuations.

The scheme's Combined Statement of Financial Position to 31 March 2021 show an unfunded liability of £868,972,671,000. The unfunded liability will result in future payments by participating employers. The scheme has approximately 1,749,681 active members, of which 21 (2021 – 24) were employees of Westminster Drug Project as at year end. The expense recognised in the Statement of Financial Activities, which is equal to contributions due for the year, were £90,802 (2021 - £112,685).

Local Government Pension Scheme

The Charity participates in the Local Government Pension Schemes where appropriate. The market value of the fund's assets as at 31st March 2021 was £342billion with an overall funding level of 98% of its liabilities. The scheme is a multi-employer defined benefit plan but because the Charity cannot ascertain its share of any underlying assets and liabilities and hence deficit, it is accounted for as a defined contribution scheme. The Charity paid primary and secondary contributions. The amount payable in the year was £13,194 (2021 - £26,306) for 3 active members (2021 - 3). Contribution rates were 5.5% - 12.5%. The next scheme actuarial valuation is due as at 31 March 2022

Prudential Platinum Pension Scheme

The Charity also funded 4 employees (2021 - 4) who are members of a scheme with Prudential Platinum Pension Scheme, as at 31 March 2021, all 4 members are deferred. The scheme started on 1 September 2012 and provides retirement and death in service benefits for members and their dependants. It is a defined benefit scheme which means that the benefits are calculated on a pre-determined basis specified in the scheme's rules. The scheme is a "Registered Pension Scheme" within the meaning given by section 150(2) of the Finance Act 2004. Members of the section are contracted-out of the earnings-related part of the scheme. Under rule 38.1 of the scheme, WDP gave notice that it was terminating its liability to pay contributions with effect from 1 April 2019. By doing so the winding-up of the WDP section of the scheme was triggered and all remaining liabilities will be discharged. Actuarial valuations will be obtained to allow the scheme to wind up, and as disclosed in Note 13, WDP has provided for the best estimate of settling it's obligations and discharging all liabilities under the scheme. Until the scheme is effectively wound up WDP will be liable for all administration fees, fees in 2022 were £23,081 (2021 - £23,081).

WESTMINSTER DRUG PROJECT  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2022

19 Reconciliation of Net Debt

|                          | 2021             | Cashflows           | 2022             |
|--------------------------|------------------|---------------------|------------------|
|                          | £                | £                   | £                |
| Cash at Bank and in Hand | 5,780,485        | ( 1,264,372)        | 4,516,113        |
| Borrowing                | ( 536,500)       | 29,000              | ( 507,500)       |
|                          | <u>5,243,985</u> | <u>( 1,235,372)</u> | <u>4,008,613</u> |

20 Related Party Transactions

During the year, there were amounts owed from and to subsidiaries. For the year ended 31st March 2022, £1,526,987 was owed from Vale House Stabilisation Services (2021 : £1,216,520). Of this balance, £1,200,000 is in the form of an unsecured concessionary loan at 0% interest and repayable on demand. The concessionary loan was signed and agreed 31st March 2021 and it is expected that the first repayment will be in 2023/24. Other intercompany transactions included an amount of £174,187 charged to Vale House Stabilisation Services for salary recharges, £155,510 for management support charges and, £23,722 charged by Vale House Stabilisation Services for salary recharges and £73,777 for residential rehabilitation and detoxification services. The Trustees are not remunerated for their services and during there was no reimbursment for travel expenses (2021 - £0). During the year payments of £25,000 (2021: £25,000) were made to the chair, Ms Yasmin Batliwala, in her capacity for consultancy on communications matters. £12,500 remains outstanding at year end. This arrangement is permitted under clause 6.4.2 of the Charity's Articles of Association.

**WESTMINSTER DRUG PROJECT**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**21 Comparative Statement of Financial Activities for the year ended 31 March 2021**

|                                                          |              |   | <i>Unrestricted</i> |                   | <i>Restricted &amp;</i> | <i>Total</i> | <i>Total</i> |
|----------------------------------------------------------|--------------|---|---------------------|-------------------|-------------------------|--------------|--------------|
|                                                          |              |   | <i>General</i>      | <i>Designated</i> | <i>Endowment</i>        | <i>2021</i>  | <i>2020</i>  |
|                                                          | <i>Notes</i> |   | £                   | £                 | £                       | £            | £            |
| <b>Income</b>                                            |              |   |                     |                   |                         |              |              |
| <i>Donations</i>                                         | 2            |   | 6,332               | -                 | 10,000                  | 16,332       | 5,224        |
| <i>Charitable Activities</i>                             | 2            |   | 22,409,509          | -                 | 838,184                 | 23,247,693   | 26,111,653   |
| <i>Investment Income</i>                                 | 2            |   | -                   | -                 | -                       | -            | 1,240        |
| <i>Other Income</i>                                      | 2            |   | 52,215              | -                 | -                       | 52,215       | 33,149       |
| <b>Total Income</b>                                      |              |   | 22,468,056          | -                 | 848,184                 | 23,316,240   | 26,151,266   |
| <b>Expenditure</b>                                       |              |   |                     |                   |                         |              |              |
| <i>Charitable Activities</i>                             | 3            |   | 22,900,148          | 204,191           | 280,039                 | 23,384,378   | 25,502,824   |
| <b>Total Expenditure</b>                                 |              |   | 22,900,148          | 204,191           | 280,039                 | 23,384,378   | 25,502,824   |
| <b>Net Income/(Expenditure) before transfers</b>         |              |   | ( 432,092)          | ( 204,191)        | 568,144                 | ( 68,139)    | 648,442      |
| <b>Transfers between Funds</b>                           |              |   | ( 250,000)          | 250,000           | -                       | -            | -            |
| <b>Net Income/(Expenditure) for the year</b>             |              |   | ( 682,092)          | 45,809            | 568,144                 | ( 68,139)    | 648,442      |
| <b>Other recognised Gains/(Losses)</b>                   |              |   |                     |                   |                         |              |              |
| <i>(Losses) on revaluation of freehold property</i>      |              | ( | 467,356)            | -                 | -                       | ( 467,356)   | -            |
| <i>Actuarial gains on defined benefit pension scheme</i> |              |   | -                   | -                 | -                       | -            | 123,061      |
| <b>Net Movement on Funds</b>                             |              |   | ( 1,149,448)        | 45,809            | 568,144                 | ( 535,495)   | 771,503      |
| <b>Funds at 1 April 2020</b>                             |              |   | 8,268,052           | 461,910           | 228,082                 | 8,958,044    | 8,186,541    |
| <b>Funds at 31 March 2021</b>                            |              |   | 7,118,604           | 507,719           | 796,226                 | 8,422,549    | 8,958,044    |

**Via Community Ltd**

England & Wales - Charity number 1031602

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# Accounts

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# Annual Report

1 April 2020 – 31 March 2021

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## Foreword

It has, in many ways, been a difficult yet positive year for WDP as well as one of significant change. The pandemic remained a key focus as we are learning to live and work in a COVID-ridden world. We have adapted and adapted well thanks to the hard work of our staff and volunteers. I therefore once again extend my heartfelt gratitude for the commitment, flexibility and compassion demonstrated by our staff, our volunteers, and my fellow members of the Board. I also thank the many partners we work with especially our commissioners who have worked closely and supportively with us. The challenges we have faced together have at times seemed unrelenting, but they have never been unsurmountable.

At WDP, we are committed to supporting the development of resilient, empowered communities. This year was no exception. We were not only able to adapt effectively in continuing to reach those most in need, but we were also able to innovate. We implemented new services and we have demonstrated enormous strength in the face of significant and sustained challenges.

This Annual Strategic & Impact Report showcases just a few of many examples of the excellent outcomes and activities delivered by our teams, while at the same time learning from the adaptations that were made to respond to the pandemic. Alongside this, we actively contributed to the Independent Review of Drugs (Part II), enabling important

feedback from our service users and frontline staff to be heard, and we have been encouraged to find it reflected in the review.

In 2020, we recruited a new Chief Executive Officer. Anna Whitton joined us in July 2020 and in August 2020 Brian McGinn joined as our new Director of Finance & Resources and has subsequently become our COO. Together, they bring significant experience of the voluntary sector including specific drug, alcohol, and care sector experience. They add enormous value to our established leadership team, and they are applying their considerable skills to further our reach and impact. Indeed, there is already good evidence to demonstrate the effect they have had.

Looking ahead, we will continue to build on the work that we have started, for example by developing a sector-leading approach to the recruitment and retention of an exceptional workforce. We will continue to reach more people through new contracts, partnerships and through innovation that makes a genuine difference. We will do all of this together, recognising the importance of sharing our learning and valuing the voices and perspectives of our service users, staff, commissioners, and partners.

Yasmin Batliwala MBE  
Chair of WDP

## We exist to make a positive difference to people's lives

Due to the COVID-19 pandemic, 2020-21 was a unique year. That did not change our focus on making a difference. It did, however, mean that we had to do things differently. This is one of the things we do best – innovating, adapting our approach and co-designing activities that will genuinely transform people's lives.

We are grateful to our staff, volunteers and partners for their significant commitment and contribution to keeping services open and safe throughout the pandemic. Our commissioners enabled important adaptations and flexibility, which we appreciate. WDP services are true partnerships both internally and externally. By working together, we have continued to support service users and their families to achieve significant, life-transforming change.

*"You've taught me so much and created a safe space for me to open up and be my true self. You are amazing at what you do. I will continue to use the techniques you taught me when I feel down."*

Against the backdrop of the pandemic during 2020-21:

**90% of our services delivered better outcomes than the national average.**

**We reached over 15,000 people through our services.**

A close-up portrait of a young Black man with short, curly hair, smiling warmly at the camera. He is wearing a dark blue sweater and a small hoop earring in his left ear. The background is a plain, light-colored wall.

## Sam's story

I was doing ok until the first COVID lockdown hit. My medication for my mental health was stopped because they thought I had traits of bipolar. My counsellor just gradually didn't ring me anymore. And because I didn't have anything, I started self-medicating with cocaine and alcohol, and it just spiralled. I tried to deal with it all myself.

I self-referred myself to WDP, because [my children were taken away] and I wanted to do everything I could to make sure they could come home. My keyworker was really friendly, she would tell me that I could do it. I trusted her and felt like I could talk to her. I was listening to other people's stories in a group, and I thought 'I want to be a keyworker'. So, I decided I wanted to do all the training and self-development to become a keyworker. I started aftercare and after only 2 weeks, the opportunity to do the NOVA course came up. I felt like [NOVA] showed me how to love myself and how to have boundaries. Because I never ever had boundaries before and it helped me.

During the Next Steps course, we did a meditation and all I could see was all my children together in our house, as it is now. That group gave me a focus. I used to always think about the worst scenarios, like 'my children are not going to come home'. That's when I learnt my saying, 'It's not you can't, it's you can'.

[The groups] helped me realise what's inside of me. It was like anything is possible, you just have to believe in yourself. And that's it, I'm determined. I asked my sister and brother, "Do you think I'm back to me?" and they said "No, you are reborn. You are a completely different person." The way I speak, the way I act, everything – and it's all because of WDP.

I didn't do it all by myself – I did it with all the people in the groups, my keyworker, everyone I've spoken to along the way have helped me to get to where I am now.

I'm now doing the peer mentoring course and it's really good, we're learning so much. When we were doing the [role play] and I was the peer mentor, I thought 'this is what I want to do'. I thought I wanted to do it before but now I KNOW. I want to show people it can be done. I want to be the proof that even though you are down, if you have a focus, if you have one thing you really want, you will do anything to achieve it.

I'm now eight months' clean and I've never felt better in my whole entire life.

I asked 'Do you think I'm back to me? [...] and they said "No, you are reborn. You are a completely different person". The way I speak, the way I act, everything –and it's all because of WDP'.

# We didn't stop delivering – we found more ways of making a positive difference.

Our multi-disciplinary COVID-19 task group navigated an effective response to keep our services running. The important and impressive work of this group was also recognised during our ISO 45001 and 9001 inspections. Giving continual support, listening and providing clear information to our staff, service users and partners kept us safe. 100% of our community services kept their doors open and continued delivering to vulnerable people.



We took services to people – using online video conferencing and telephone support as well as delivery services. With service locations continuing to function too, we enabled service user choice over how they stayed connected and were able to adapt to the needs of the most vulnerable.



Our service users told us that accessing our services by phone or online helped them to:

- Access support more easily – travel costs and time were saved; people were also not exposed to potential relapse triggers they might encounter on their journey.
- Meet and befriend people they may not have otherwise – our pan-organisation online groups allowed them to meet people from other locations and speak to people they may not have met in a physical setting.
- Alleviate anxiety of attending services/seeing someone in person – service users suggested this could particularly benefit those who might be worried about attending in person for the first time.



We developed new partnerships with Hermes and InPost to get essential items to service users via our Capital Card Shop On Wheels.



More than 3,700 items were delivered, including toiletries and non-perishable food items.



“It is very important for me to know that there is somebody out there thinking about me as I have been shielding since March 2020. Thank you for the lovely parcels.”

“Thank you ever so much for helping both myself and my child to get through those difficult times.”

# We continued to clinically innovate.

We were an early adopter of Buprenorphine, a prolonged-release version of Buprenorphine, as an important option for our service users. Buprenorphine is administered as a monthly injection, compared to supervised consumption of Buprenorphine (an opiate substitution medication) several times per week. It was initially launched in our Redbridge service, but we made sure that this important innovation was able to reach more service users during 2020-21.

“This has been a great example of partnership working. It will support good clinical outcomes and give service users greater autonomy to focus on other aspects of their lives.”

Dr Arun Dhandayudham,  
WDP Medical Director



We worked closely with our pharmacy partners to support safe, connected services by offering comprehensive and localised workshops for their staff. Information sessions and training around Hepatitis C testing and treatment were well received and looked at how pharmacies can support efforts to work towards the elimination of this serious but largely curable virus.

We also offered pharmacy staff training in the administration of the life-saving opioid overdose reversal medication, Naloxone. As a result of these sessions, many of our pharmacy partners signed up to distribute take-home Naloxone to service users and their loved ones.

“Very helpful information and understanding of how Naloxone works. I would like to provide the Naloxone service as I believe it will help my patients in times of need.”

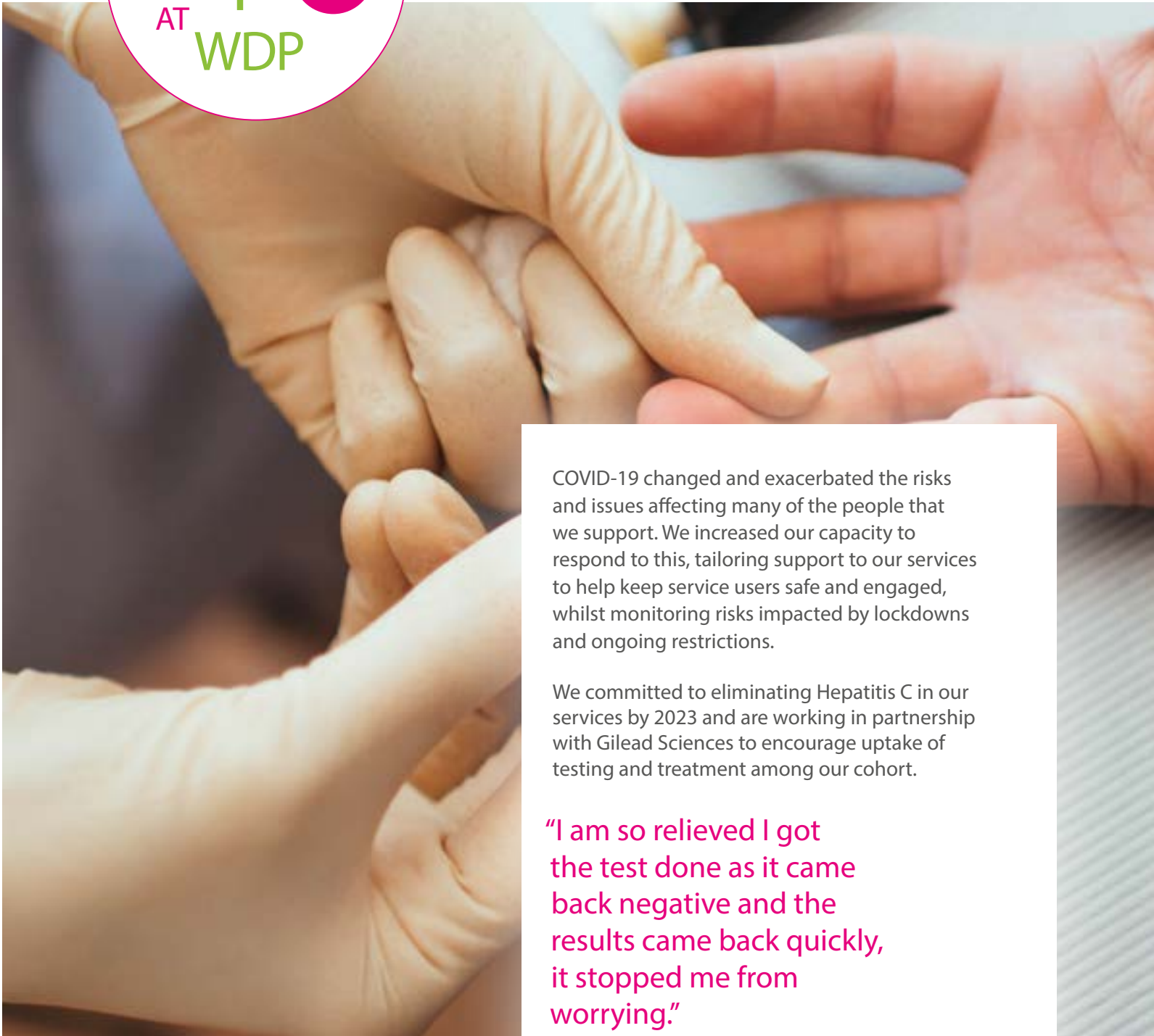
We continued to prioritise our learning to improve our services. As part of our commitment to provide safe and high-quality services and to further develop as a learning organisation, we brought additional resource into our Quality team. We invested in extra capacity and expertise to assist with the roll-out of a new audit framework.

“Stigma is something our service users experience every day, from themselves and others. This option gives a break from it and offers a taste of normality. This can be a very powerful tool psychologically to move forward in their recovery journey.”

Dr Della Santhakumar, Clinical Lead,  
R3 (WDP’s Redbridge service)



Our BBV testing uptake increased by **114%\***



COVID-19 changed and exacerbated the risks and issues affecting many of the people that we support. We increased our capacity to respond to this, tailoring support to our services to help keep service users safe and engaged, whilst monitoring risks impacted by lockdowns and ongoing restrictions.

We committed to eliminating Hepatitis C in our services by 2023 and are working in partnership with Gilead Sciences to encourage uptake of testing and treatment among our cohort.

“I am so relieved I got the test done as it came back negative and the results came back quickly, it stopped me from worrying.”

“The test was quick and easy to complete, I wish I’d done it sooner.”

\*In our adult community services between September-December 2020, compared to the same three-month period the year before.

# We welcomed new services to the WDP family



## WDP | Greenwich

In April 2020, we mobilised an integrated substance misuse service for adults in Greenwich. The transfer of this new contract was achieved both safely and effectively, in a very different context due to the pandemic.

“[We] have been really impressed with the commitment and resilience that the entire staff team at WDP have shown. The service launched just days into the national lockdown. Not only were the staff adjusting to the new services, but they also had to simultaneously adopt rapid changes to ways of working that would have been a challenge in ordinary circumstances. The fact that staff and volunteers were able to respond so well has meant that many vulnerable individuals have been kept safe. Many more have maintained their engagement as a direct result of the dedication of their support workers and the peer support provided through the WDP service.”

John McGirr,  
Drug and Alcohol Strategy Coordinator/Contract  
Manager for Adult Drug & Alcohol Services,  
Royal Borough of Greenwich



In 2020, we also started providing a new mental health outreach service to young people in Brent. This service joins our growing portfolio of young people’s services. This new street-based mental health service works alongside WDP’s ELEVEN young people’s substance misuse team in the borough to provide support to young people under 25 years old. It takes a trauma-informed and person-centred approach.



“The tools you have given me have really changed my life so thank you for the bottom of my heart for making me feel safe from the moment we started our sessions together.”



In January 2021, we launched a new lateral flow testing and COVID vaccination programme to support and protect rough sleepers in Redbridge. This was one of the first services in the country to offer testing and vaccinations to this vulnerable group



## We supported more service users into work

### IPS Into Work

We are proud of the continued development of our employability service, IPS Into Work. Our intensive and personalised IPS service is provided by expert employment specialists who understand the ebbs and flows of recovery. Our dynamic and innovative team importantly, believes that anyone that wants to work can work.

During 2020-21:



Some of these roles included a Resident Concierge, Restaurant Food and Beverage Delivery Driver, Multiskilled Operative, Labourer, Traffic Warden, Senior Accounts Payable and a Helpdesk Customer Service Operator.

Read our 2019-2021 Impact Report to hear about the success of IPS Into Work from our service users, partners & commissioners

<https://www.wdp.org.uk/ips-impact-report>

## We developed our partnerships

We launched an important new partnership with the Shannon Trust, which will support us to deliver peer-led literacy support as part of a tailored and holistic service offer.

We also joined Collective Voice, the national alliance of drug and alcohol treatment charities, which works together to ensure the voice of the drug and alcohol treatment sector, and the people who use its services, is heard in policy and political discussions.



## Leo's story

I didn't pick up my first drink until the age of 20 but from that point, I drank very heavily. In the mid-1990s, cocaine became part of my story as well and the consequences started to kick in.

By 2000, I was completely out of control, hanging on to my job barely, and went to the first of six treatment centres. When I left, I should have gone to a 'dry house', but I chose not to – I wanted to return to work. I returned to work five weeks after leaving and relapsed within a week. By 2001, my employer said, "We need to part company with you".

In 2002, I sold a property for quite a sum of money. But if you've got a cocaine habit of at least 1-2 grams a day and you are drinking, buying holidays, sports cars, that type of thing – by 2008, the money had gone. From then until a year and half ago, I started to claim benefits and was doing odd jobs, manual jobs, gardening.

I was very fortunate as I ended up engaged with a treatment service (now WDP) and a housing officer found me a secure roof over my head. But up until a year and a half ago, I had become a hermit. I didn't engage with life, with people, and I wasn't in a good place. I was so lonely, worried, and fearful, and I didn't know what was going to happen.

But things changed infinitely for the better 18 months ago. I had tried to commit suicide but was lucky – I woke up, I escaped, I got away with it. I then reconnected with WDP and was also referred to the IPS service.

My employment specialist carried out a detailed assessment and really got to know me. He wanted to know my journey and understand what my needs were. He then put together a tailored support package. He was very helpful with my CV as there were some significant gaps which we jointly addressed. He would send through jobs every week based on what I wanted, which was a customer service position.

One job was with a US corporate hospitality and food company, and I had to answer some questions by video. They said they were very happy with my interview and offered me a job. I am now working there and about to start another job as an events steward. My focus for this year is working for these two companies and then I'll start to think about what's next.

IPS has been an extraordinarily supportive tool to me returning to normality. It builds your self-esteem, your self-worth, and it provides structure and socialisation once you are back in work. I am very grateful and couldn't commend them more highly.



## Clara's story

The first time I got in touch with WDP, I was pregnant and I'd been in recovery for about a year. I'd been to rehab and wanted to know what support was around me when I came back as I didn't know how I'd act after I had the baby.

When my daughter was about 3 or 4, I started getting a bit of anxiety, like an adrenaline rush going up but also a sadness. I couldn't find a balance. Even though I wasn't drinking, I got in touch with WDP, and they got me some counselling and I started going to groups.

But then I had a relapse. Apparently, I turned up at WDP one day quite intoxicated. I didn't think I was as drunk as I was. But straightaway, they put me on the programme.

There was a couple of times where I was just like "I need to stop drinking" [...] And WDP did listen, I think because I had so much determination. I wanted to be clean. I knew I had to stop, there was no other choice.

Then I got a home detox and that worked for a bit. It wasn't down to WDP not working, that was down to me. Because I had put myself in a situation where I was overwhelmed – I took on too much and I relapsed again.

But WDP never turned me away. They never, ever judged me. I didn't feel any time that I couldn't pick up the phone and say, "I need help." They really listened to what I was saying, and they knew that I was determined to stop. Even after the first and second time but I still failed, but they still took me back. You know how you are sometimes fearful of the shame of it. I didn't feel that in there. [After doing NOVA and Next Steps courses] I have completely changed my way of thinking. I've noticed and everyone around me has noticed how much I've changed.

I think it's because [WDP] understand, they get it. You're not another [case] file to them, you're a human with problems. And it doesn't matter if you turn up at the door pissed drunk and you've fallen to the floor. Or you go in there smiling and chirpy. The door is open and they take you in. There's no discrimination in what part of addiction you are in. And I think that's the difference for me.

Even now, I'm not with WDP because I've been in recovery, but I know for a fact, I can pick that phone up and they are there. I've got WDP on my side, I'm alright!

"I have completely changed my way of thinking. I've noticed and everyone around me has noticed how much I've changed."

# Supporting our people

Working with our staff and volunteers to keep them safe, supported and connected was a key priority during 2020-21.

For many people, this meant spending more time working remotely from home which although initially challenging, had many benefits. We heard positive feedback from staff about ,

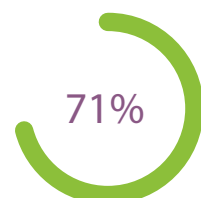
...being able to spend time with a client without the interruptions experienced when working in a building-based setting.

In feedback surveys that we carried out during 2020 with staff, volunteers, and service users , 71% of service users and 92% of staff and volunteers felt that remote delivery should be embedded into normal practice. However, all surveyed felt strongly that it should complement but never replace in-person support.

Those who felt that remote delivery should be embedded into normal practice.



WDP staff



WDP service users



"I believe that the [video call] support allows us to be closer to the client due to all the non-verbal information we can obtain [rather than with] the telephone support, although the latter sometimes works as an emotional unblocking due to the greater anonymity."

Our Volunteer Counsellors maintained sessions with their service users by both telephone and video calls. Although it took some getting used to, on both sides, some found that service users "preferred telephone sessions" as it helped them to better fit the appointments into their lives, especially during the pandemic. Some service users even said that if they couldn't have sessions remotely, they wouldn't have been able to attend them.

Our Volunteer Counsellors said:

"Using the phone has been practical and convenient and has worked well. It allows me to focus solely on the words of the client. Where I have used [video calls], this has been even better with the extra layer of visual communication".



# Supporting each other

“The one thing that I will always remember about the last year and working for WDP is that I never felt alone.”

Many in our workforce were working remotely more or for most of the time during 2020-2021. This was a big adjustment to how people worked, as well as taking place during a challenging time both inside and outside of WDP.

We provided a range of opportunities for staff and volunteers to stay connected to each other, and the organisation as a whole, and also different options for accessing wellbeing support.

Some examples of what was available include: informal catch ups with our Senior Management Team (SMT), virtual coffee mornings, mindfulness sessions, online team quizzes, and Lunch and Learn sessions (which showcased the work of external agencies and supported learning and partnership working).



Staff told us that working remotely also provided them with a better “work life balance” which allows them to work on their own wellbeing, with one saying:

“I now use time I would have been commuting exercising.”

Communication between the SMT and all staff was frequent, open and focused on shared solutions to the challenges that we were facing. We will continue to build on this organisational strength through our new People Strategy and by taking action that makes a tangible difference to our staff and the people that we are here to support.

“I feel very proud to be part of WDP and I know that for however long the pandemic lasts, no one will ever lose sight of the wellbeing and safety of the staff, without that, our passionate care of our service users is unsustainable. Little kindnesses, like having time off to have a haircut after all those months of lockdown showed an understanding of staff morale that only comes through a truly caring SMT.”

“I always knew that everyone was working their hardest to keep the company together for all the staff and service users and no matter what role we played in WDP, we were valued and supported, and our welfare was paramount.”

# What's next?

2020-21 has been an important year for WDP.

Through the pandemic, our staff and volunteers have worked hard to adapt our delivery to COVID-19 restrictions. We have continued to deliver safe and effective services, built new partnerships, and introduced innovations that will continue to support our ability to transform lives.

Our 2021-22 priorities will see us build on the learning from this unique year and continue our strengths-based approach to development.

In 2021-22, we will:

Work with our service users to co-produce service developments, including the expansion of our inpatient detoxification services and digital solutions.

Focus on the recruitment, development, and retention of our exceptional workforce, including reviewing our approach to pay and reward.

Take the learning from our pandemic response to support the continued development of our core delivery model and innovations, enabling us to build on the impact that we make.

Expand our service provision into new areas with new contracts and new partners.

We will do all of these things in close partnership, recognising that we can only deliver great results if we continue to listen, learn and engage with diverse voices and perspectives.

The development of our new Diversity, Equity & Inclusion Strategy will help to maintain and nurture this approach as we progress through the next year.

# Trustees' report

## Legal & administrative information

### Trustees & Directors

Yasmin Batliwala (Chair)  
James Saunders  
Gillian Benning  
Mark Eaton  
Mike Walsh  
Leckraz Boyjoonauth  
Richard Paul  
His Honour Graham Boal QC

|                   |              |
|-------------------|--------------|
| Chief Executive   | Anna Whitton |
| Company Secretary | Richard Paul |
| Charity number    | 1031602      |
| Company number    | 2807934      |

Country of incorporation  
United Kingdom

Principal address  
18 Dartmouth Street  
London  
SW1H 9BL

Auditors  
Crowe U.K. LLP  
Statutory Auditors  
55 Ludgate Hill  
London  
EC4M 7JW

Bankers  
Barclays Bank  
1 Churchill Place  
London  
E14 5HP

# Structure, governance and management

## Our objectives including Public Benefit

Our Charity's purposes as set out in the objects contained in the Company's Memorandum of Association are to:

- benefit the public by providing care, support, education and training to those in need as a result of multiple and/or particular social and/or personal issues and problems and their affected families, carers and communities, and
- undertake research into such problems and issues, making the beneficial results publicly available, in particular to substance misuse related problems and health problems arising from disadvantaged and/or deprived circumstances.

The Trustees have referred to the Charity Commission guidance on public benefit when reviewing our aims and objectives and planning our future activities. In particular, Trustees consider how planned activities contribute to our aims and objectives. We have developed our services in supporting people, both adults and young people, affected by:

Drug and alcohol issues  
Mental health  
Sexual health  
Employability  
Smoking cessation

As a charity, we are mostly funded by local authorities who commission us to deliver high-quality services to their communities. We also receive donations, grant funding and corporate support. We also advocate for effective policy and funding for health and social care services through parliamentary groups and government consultations. As with our services, our responses are co-produced with individuals, communities and partner organisations.

Our overarching aim, to reduce drug and alcohol dependency and promote holistic health in the communities we serve, is fully in line with the Charity's founding objectives.

## Governing document and constitution

WDP (Westminster Drug Project) is a registered Charity (no. 1031602) and was incorporated on 2 April 1993 as a Company Limited by guarantee.

The Company was constituted under a Memorandum of Association that established the objects and powers of the charitable Company and is governed by its Articles of Association. These were adopted on incorporation and updated by special resolutions on 11 October 1993, 18 March 2008, 28 July 2010, 10 January 2011 and 12 September 2011. Under the Articles the Company is managed by its Board of Directors. In the event of the Company being wound up members are required to contribute an amount not exceeding £1.

The Board of Directors is charged with the responsibility of strategy and performance monitoring of the Company.

## Recruitment and appointment of Management Committee

The Directors are the Trustees of the Charity for the purposes of charity law and are also the members of the Management Committee. The Trustees are recruited to ensure a diverse and broad range of relevant experience, knowledge, and business skills. The Chair regularly reviews the membership of the Board to ensure it remains appropriately equipped to meet the strategic needs of the organisation.

Should it be identified that additional expertise is needed the Chair will seek to recruit new or additional Directors, utilising recruitment specialists and media as required to attract suitably qualified applicants with a focus on maintaining a diverse and effective Board.

## Trustee induction and training

An induction plan is in place for all new Trustees who join the Board to ensure they are aware of the constitution, their role and responsibilities, organisational activities, strategic plan, and financial and governance arrangements. Training needs are reviewed regularly, and appropriate training arranged as required.

## Organisational structure

The Charity's Board of Directors meets a minimum of four times a year for board meetings, as well as scheduling regular strategy specific meetings.

Board and strategy meetings also involve the attendance of the Chief Executive and members of the Senior Management Team.

In addition, the Directors participate in working parties and sub committees appointed by the Board when necessary to progress specific issues, during 2020/21 sub committees were formalised for Finance & Resources, Business Development, and Service Delivery & Governance.

The Board delegates day-to-day operations and service delivery to the Chief Executive, who is supported by the Senior Management Team:

**Chief Executive** Anna Whitton

**Medical Director** Dr Arun Dhandayudham

**Director of Finance and Resources** Brian McGinn

**Director of Quality & Compliance** Abi Cooper

**Head of People and Culture** Symon Wheelhouse

**Head of Services** Thomas Sackville and Craig Middleton

**Head of IT** Sri Muthukumar

**Head of Commercial Development** Graham Howard

A performance management framework is in place throughout the organisation involving annual appraisals and regular staff supervision in which performance issues and development needs are addressed. Remuneration is reviewed by management and Trustees on an annual basis and currently we are undertaking a wide bench-marking exercise throughout the Charity. A new remuneration policy will follow in 21/22 as we aim to improve the culture of the Charity and become an employer of choice. A broad range of key performance indicators are monitored in line with a comprehensive business plan against which progress is tracked and reported to the Board at regular intervals. This includes the monitoring and reporting of service user and commissioner feedback, operational KPIs, business risk and financial performance.

## Risk management

The Directors review the major risks to which the charitable Company is exposed and the systems which have been established to mitigate those risks by the review of WDP's organisational Risk Register at Board meetings throughout the year. Mitigating actions are identified and implemented and the current position on these is recorded.

Significant external risks to funding led to the development in 2016/17 of a three-year strategic plan that allows for the diversification of funding and activities, this has been continued into 20/21.

The 3 main strategic objectives: - grow & reach more people, influence and strive for improvements in care, directly address the ongoing risks to WDP's long term prospects. Growth will increase revenue and provide greater central contributions and development funds, influencing will position WDP as a thought leader and naturally drive our ability to shape further commissioning intentions. The continued development of our Innovation and Research Unit (IRU) is supporting our development of an evidence base package of care which further sets WDP apart from many of our competitors. Recent feedback from commissioning panels has highlighted the added value they see from initiatives such as the Capital Card and our links with academic institutions via the IRU. A new strategic plan will be developed in 21/22 under the management of our new CEO.

A major risk to the organisation would be loss of confidence of service users and commissioning were WDP to experience a negative CQC inspection. This has been mitigated by the implementation of quality assurance procedures and processes that audit against national quality standards. These include those of the Care Quality Commission (CQC) for the relevant services; an internal audit process that measures all WDP services against CQC standards and the UK Guidelines on Clinical Management (NICE); the Investors in People standards and ISO 9001 accreditation of Head Office departments. A CQC report published in May 2018 relating to our Harrow service highlighted a number of areas of good practice, in particular referencing lots of positive feedback from our service users.

Increasing demands regarding information security, governance and adherence to GDPR presents an ongoing risk. WDP is in the process of reviewing its internal systems and processes and aims to have a new IT infrastructure in place during 21/22.

Changes in public health commissioning continue to result in a far more challenging economic environment than previously encountered. Contracts are integrated, more complex and often require us to work in partnership with NHS trusts and other charities.

A further risk to the Charity exists in the form of the Covid19 pandemic. As with all organisations we have monitored its effect and have made plans to cope in the future. As the majority of the Charity's income is funded from government local authority contracts the current income streams are secure however we are aware that these may come under pressure and we will continue to monitor the situation.

## Related parties

Vale House Stabilisation Services  
WDP controls Vale House Stabilisation Services (VHSS) through a formal merger agreement which took effect on 14 April 2011. Vale House Stabilisation Services is a long established charitable Company (Company number 3197716 and Charity number 1055486) which offers inpatient residential detoxification and rehabilitation services. Operated as part of WDP, VHSS delivers all its work at Passmores House in Harlow, Essex. VHSS results are consolidated into the WDP group results presented in this report. WDP has the financial capacity and the intention to continue supporting VHSS to the extent it will remain a going concern for the foreseeable future. VHSS was projected to make a small surplus in 2020/21 however this has not happened. Looking further forward, VHSS has plans to expand operations so that additional service users can be cared for as part of an expanded Passmores facility. This expansion would ensure the financial stability and viability of the organisation in the medium to long term.

## Financial review

### Financial performance

A majority of WDP's funding comes from publicly tendered health and social care contracts. These are usually local authority-based partnerships which commission drug and alcohol services, utilising funding streams from the Home Office and Local Authorities.

In the year to 31 March 2021 our total group income was £23.32m (2020: £26.15m) a decrease of 11% on 2020, the main contributing factor to this decrease was the loss of contracts in Havering, Hackney, City and Barnet however we were able to partially compensate for this through a new contract with the Royal Borough of Greenwich. There was a corresponding 9% decrease in total expenditure for the year, to £23.38m (2020: £25.5m) translating to net expenditure during the year of £68k (2020: net income £648k). At the year-end total reserves were £8.42m (2020: £8.96m).

WDP supports its subsidiary, Vale House Stabilisation Services (VHSS), which provides residential and day care programmes for detoxification and rehabilitation, complementing the services of WDP. For the year ended 31 March 2021, VHSS recorded an overall deficit of £167k (2020: £104k). Income and expenditure from the Charity's activities both reduced due to closure in May and June 2020 and subsequent social distancing for patients caused by the Covid-19 pandemic.

Income decreased 37% to £705k (2020: £1.11) and expenditure 22% to £973k (2020: £1.2). Staff costs remain the largest proportion of VHSS's annual costs at 71% of total expenditure however through expansion and careful bed management we hope to achieve some economies of scale. The Charity will develop business plans for expansion of this residential service in 2021/22 and will develop positive contributions in the coming years.

The Charity had no fundraising activities requiring disclosure under S162A of the Charities Act 2011.

### Investment policy

The principal funding sources for the Charity are derived from fixed term contracts and future income dependent on winning further contracts from local authorities. Private sources of income will also be reviewed and an investment policy for reserves is to be developed and put in practice for 2021/22.

### Reserves policy

The Trustees regularly review the level of reserves and the extent to which they meet the day-to-day operational requirements of the organisation. The Board's policy is to retain unrestricted funds in order to meet WDP's working capital commitments and to provide for continuity of service in the event of late fund allocation or other such situations requiring contingency funding. The policy sets the level of the reserves to be between one and three month's running costs, the minimum currently considered to be £1.95m.

### Reserves

At 31 March 2021, the accumulated fund balance of unrestricted and non-designated funds, excluding tangible fixed assets was £2.9m, equating to 1.5 months running costs, (2020: £3.4m) which meets these requirements. We anticipate that this will continue to be met throughout the coming financial year.

Total funds which the group holds as at the year-end are £8.42m (2020: £8.96m). Of this total fund balance, £796k is restricted funds (2020: £228k), restricted funds being those funds held for the purposes as prescribed by the funder and include both capital and revenue grants.

Total funds also include a balance of £4.22m (2020: £4.86m) which is related to tangible fixed assets. These funds could only be released by disposing of these assets.

Designated funds at the year-end amounted to £508k (2020: £462k). These funds are held for necessary improvements on properties and development funds for projects offering strategic improvements in the same time frame.

### Going concern

The Trustees are content that future budgets and cash flow projections for the Charity mean that there are no material uncertainties regarding the Charity's ability to continue as a going concern. We have prepared budgets and forecasts which consider our cash position, sources of income and planned expenditure for the year ahead. These forecasts incorporate key challenges surrounding the ongoing pandemic including the reconfiguration of service delivery to ensure staff and beneficiaries remain safe. The forecasts include additional costs and savings arising from our response and have considered sensitivities surrounding our future income. The Trustees' have scrutinised the key assumptions within forecasts and are satisfied that the current level of free reserves and cash balances are adequate to meet the group's obligations as they fall due. Having regard to the above, the Trustees are satisfied that there are no material uncertainties around the decision to adopt the going concern basis of accounting in preparing these financial statements.

### Auditors

Crowe U.K. LLP were appointed as the charitable Company's Auditors and have expressed their willingness to continue in that capacity.

### Directors' responsibilities statement

The Trustees (who are also Directors 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 Directors to prepare financial statements for each financial year. Under that law the Directors have elected to prepare the financial statements with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under Company law the Directors 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 group and of the surplus or deficit of the group for that period. In preparing these financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable group will continue in operation.

The Directors 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 charitable group 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 the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### Disclosure to auditors

Insofar as each of the Directors of the charity at the date of approval of this report is aware there is no relevant audit information (information needed by the charity's auditor in connection with preparing the audit report) of which the charity's auditor is unaware. Each Director has taken all the steps that they should have taken as a Director in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The Trustees' annual report, including the strategic report was approved by the Board of Directors on 28 March 2022 and signed on their behalf by



Yasmin Batliwala, Chair.

# Independent Auditor's Report to the Members and the Trustees of Westminster Drug Project

## Opinion

We have audited the financial statements of Westminster Drug Project ('the charitable company') and its subsidiary ('the group') for the year ended 31 March 2021 which comprise The Consolidated Statement of Financial Activities, Group and Charity Balance Sheets, Consolidated statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and the charitable company's affairs as at 31 March 2021 and of the group's income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

## Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's or the group's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

## Other information

The trustees are responsible for the other information contained within the annual report. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

## Opinions on other matters prescribed by the Companies Act 2006

In our opinion based on the work undertaken in the course of our audit

- the information given in the trustees' report, which includes the directors' report and the strategic report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

## Matters on which we are required to report by exception

In light of the knowledge and understanding of the group and charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit

## Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

## Auditor's responsibilities for the audit of the financial statements

We have been appointed under the Companies Act 2006 and report in accordance with the Acts and relevant regulations made or having effect there under.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

## Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members.

We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charitable company and group operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006, the Charities Act 2011, together with the Charities SORP (FRS 102). We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's and the group's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company and the group for fraud. The laws and regulations we considered in this context for the UK operations were, CQC Regulations for service providers and managers, taxation legislation, health and safety legislation, employment legislation and General Data Protection Regulation (GDPR).

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing and recognition of contract income, recording the impact of CQC regulatory reviews and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management and the Finance Committee about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing accounting estimates for biases, reviewing regulatory correspondence with the Charity Commission, and reading regulatory reports and minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

### Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Tim Redwood  
Senior Statutory Auditor  
For and on behalf of  
Crowe U.K. LLP  
Statutory Auditor  
London

30 March 2022

# Financial statements

**WESTMINSTER DRUG PROJECT**  
**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (including Income & Expenditure Account)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

|                                                             | Notes | Unrestricted<br>General<br>£ | Designated<br>£   | Restricted &<br>Endowment<br>£ | Total<br>2021<br>£ | Total<br>2020<br>£ |
|-------------------------------------------------------------|-------|------------------------------|-------------------|--------------------------------|--------------------|--------------------|
| <b>Income</b>                                               |       |                              |                   |                                |                    |                    |
| Donations                                                   | 2     | 6,332                        | -                 | 10,000                         | 16,332             | 5,224              |
| Charitable Activities                                       | 2     | 22,409,509                   | -                 | 838,184                        | 23,247,693         | 26,111,653         |
| Investment Income                                           | 2     | -                            | -                 | -                              | -                  | 1,240              |
| Other Income                                                | 2     | 52,215                       | -                 | -                              | 52,215             | 33,149             |
| <b>Total Income</b>                                         |       | <b>22,468,056</b>            | <b>-</b>          | <b>848,184</b>                 | <b>23,316,239</b>  | <b>26,151,266</b>  |
| <b>Expenditure</b>                                          |       |                              |                   |                                |                    |                    |
| Charitable Activities                                       | 3     | 22,900,148                   | 204,191           | 280,039                        | 23,384,378         | 25,502,824         |
| <b>Total Expenditure</b>                                    |       | <b>22,900,148</b>            | <b>204,191</b>    | <b>280,039</b>                 | <b>23,384,378</b>  | <b>25,502,824</b>  |
| <b>Net Income/(Expenditure) before transfers</b>            |       | <b>( 432,092)</b>            | <b>( 204,191)</b> | <b>568,144</b>                 | <b>( 68,139)</b>   | <b>648,442</b>     |
| <b>Transfers between Funds</b>                              |       | <b>( 250,000)</b>            | <b>250,000</b>    | <b>-</b>                       | <b>-</b>           | <b>-</b>           |
| <b>Net Income/(Expenditure) for the year</b>                |       | <b>( 682,092)</b>            | <b>45,809</b>     | <b>568,144</b>                 | <b>( 68,139)</b>   | <b>648,442</b>     |
| <b>Other recognised Gains/(Losses)</b>                      |       |                              |                   |                                |                    |                    |
| Gains/(Losses) on revaluation of freehold property          |       | ( 467,356)                   |                   |                                | ( 467,356)         | -                  |
| Actuarial gains/(losses) on defined benefit pension schemes |       |                              | -                 | -                              | -                  | 123,061            |
| <b>Net Movement on Funds</b>                                |       | <b>( 1,149,448)</b>          | <b>45,809</b>     | <b>568,144</b>                 | <b>( 535,495)</b>  | <b>771,503</b>     |
| <b>Funds at 1 April 2020</b>                                |       | <b>8,268,052</b>             | <b>461,910</b>    | <b>228,082</b>                 | <b>8,958,044</b>   | <b>8,186,541</b>   |
| <b>Funds at 31 March 2021</b>                               |       | <b>7,118,605</b>             | <b>507,719</b>    | <b>796,226</b>                 | <b>8,422,549</b>   | <b>8,958,044</b>   |

The Statement of Financial Activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses was not prepared.  
All of the above amounts relate to continuing activities.

The notes on pages 32 to 48 form part of these financial statements.

**WESTMINSTER DRUG PROJECT**  
**CONSOLIDATED & CHARITY BALANCE SHEETS**  
**AS AT 31 MARCH 2021**

|                                                      |       | Charity          |                   | Group            |                  |
|------------------------------------------------------|-------|------------------|-------------------|------------------|------------------|
|                                                      |       | 2021             | 2020              | 2021             | 2020             |
|                                                      |       | £                | £                 | £                | £                |
| <b>Fixed Assets</b>                                  | Notes |                  |                   |                  |                  |
| Tangible Fixed Assets                                | 6     | 3,028,128        | 3,806,805         | 3,622,414        | 4,311,078        |
| Investments - Property                               | 7     | 600,000          | 545,000           | 600,000          | 545,000          |
|                                                      |       | <u>3,628,128</u> | <u>4,351,805</u>  | <u>4,222,414</u> | <u>4,856,078</u> |
| <b>Current Assets</b>                                |       |                  |                   |                  |                  |
| Debtors                                              | 9     | 2,530,608        | 3,134,805         | 1,703,699        | 2,471,939        |
| Cash at bank and in hand                             |       | 5,761,853        | 5,539,691         | 5,780,485        | 5,643,713        |
|                                                      |       | <u>8,292,461</u> | <u>8,674,496</u>  | <u>7,484,183</u> | <u>8,115,652</u> |
| <b>Current Liabilities</b>                           |       |                  |                   |                  |                  |
| Creditors: Amounts falling due within one year       | 10    | ( 2,075,517)     | ( 2,866,543)      | ( 2,242,048)     | ( 2,996,105)     |
| <b>Net Current Assets</b>                            |       | <u>6,216,944</u> | <u>5,807,953</u>  | <u>5,242,135</u> | <u>5,119,547</u> |
| <b>Total Assets less Current Liabilities</b>         |       | <u>9,845,073</u> | <u>10,159,758</u> | <u>9,464,549</u> | <u>9,975,625</u> |
| Creditors: Amounts falling due greater than one year | 11    | ( 507,500)       | ( 536,500)        | ( 507,500)       | ( 536,500)       |
| Provisions for Liabilities                           | 13    | ( 534,500)       | ( 452,081)        | ( 534,500)       | ( 481,081)       |
| <b>Total Net Assets</b>                              |       | <u>8,803,073</u> | <u>9,171,178</u>  | <u>8,422,549</u> | <u>8,958,044</u> |
| <b>Funds</b>                                         |       |                  |                   |                  |                  |
| Unrestricted Funds                                   |       |                  |                   |                  |                  |
| General Funds                                        |       | 5,428,500        | 5,842,877         | 4,837,651        | 5,519,743        |
| Revaluation Reserve                                  |       | 2,070,628        | 2,638,309         | 2,280,953        | 2,748,309        |
| Pension Reserve                                      |       | -                | -                 | -                | -                |
| Designated Funds                                     |       | 507,719          | 461,910           | 507,719          | 461,910          |
| Total Unrestricted Funds                             | 15    | <u>8,006,847</u> | <u>8,943,096</u>  | <u>7,626,323</u> | <u>8,729,962</u> |
| Restricted Funds                                     | 16    | <u>796,226</u>   | <u>228,082</u>    | <u>796,226</u>   | <u>228,082</u>   |
| <b>Total Funds</b>                                   |       | <u>8,803,073</u> | <u>9,171,178</u>  | <u>8,422,549</u> | <u>8,958,044</u> |

The Charity generated a deficit of £368,105 for the year (2020: surplus £874,952)

Approved by the Trustees and authorised for issue on 28th March 2022 and signed on their behalf by:



Yasmin Batliwala - Director

Charity Registration Number: 1031602

Company Registration Number: 2807934

**WESTMINSTER DRUG PROJECT**  
**CONSOLIDATED CASHFLOW STATEMENT**  
**FOR THE YEAR ENDED 31 MARCH 2021**

|                                                              | Notes | 2021<br>£               | 2020<br>£               |
|--------------------------------------------------------------|-------|-------------------------|-------------------------|
| <b>Reconciliation of Cashflows from Operating Activities</b> |       |                         |                         |
| Net Movement in Funds                                        |       | ( 535,495)              | 369,975                 |
| Bank Interest Received                                       |       | -                       | ( 1,240)                |
| Sales of Fixed Assets                                        |       | ( 4,701)                | ( 118,145)              |
| Depreciation of Tangible Fixed Assets                        |       | 166,308                 | 448,568                 |
| (Gain)/Loss on Revaluation of Freehold Property              |       | 467,356                 | -                       |
| (Increase)/Decrease in Debtors                               |       | 768,240                 | 539,839                 |
| Increase/(Decrease) in Creditors                             |       | ( 754,057)              | 1,271,059               |
| Increase/(Decrease) in Provisions                            |       | 53,420                  | ( 444,275)              |
| Net cash provided by (used in) operating activities          |       | <u>161,071</u>          | <u>2,065,781</u>        |
| <b>Cashflows from Investing Activities</b>                   |       |                         |                         |
| Bank Interest                                                |       | -                       | 1,240                   |
| Profit from sale of fixed assets                             |       | 4,701                   | 8,342                   |
| Purchase of fixed assets                                     |       | -                       | ( 903,182)              |
| Net cash provided by (used in) investing activities          |       | <u>4,701</u>            | <u>( 893,600)</u>       |
| <b>Cashflows from Financing Activities</b>                   |       |                         |                         |
| Increase/(decrease) in borrowing                             |       | ( 29,000)               | 470,647                 |
| Net cash provided by (used in) financing activities          |       | <u>( 29,000)</u>        | <u>470,647</u>          |
| <b>Increase in Cash and Cash Equivalents</b>                 |       | 136,772                 | 1,642,828               |
| <b>Cash and Cash Equivalents at 1 April</b>                  |       | <u>5,643,713</u>        | <u>4,000,884</u>        |
| <b>Cash and Cash Equivalents at 31 March</b>                 | 19    | 5,780,485               | 5,643,713               |
|                                                              |       | <u><u>5,780,485</u></u> | <u><u>5,643,713</u></u> |
| <b>Analysis of Cash and Cash Equivalents</b>                 |       |                         |                         |
| Cash at bank and in hand                                     |       | 5,780,485               | 5,643,713               |
|                                                              |       | <u><u>5,780,485</u></u> | <u><u>5,643,713</u></u> |

**WESTMINSTER DRUG PROJECT  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**1 Accounting policies**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

**a) Basis of preparation**

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, 2nd edition, effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

**b) Basis of consolidation**

The financial statements consolidate the accounts of Westminster Drug Project and its controlled entity Vale House Stabilisation Services. The results of these controlled entities are consolidated on a line by line basis for the year.

**c) Legal status of the Charity**

The Charity is a company limited by guarantee incorporated in England and Wales whose registered office is 18 Dartmouth Street, London, SW1H 9BL. Registered number 2807934. The Charity has no share capital. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity. There are 7 members of the Charity (2020: 7).

**d) Going concern**

Following a review of current performance, budgets, cash flow forecasts, business plans and risks, there are no material uncertainties surrounding the Charity's ability to continue as a going concern. We have analysed the effects of the Covid-19 pandemic and concluded that its effects will not be material. We continue to monitor this issue and its effects on staff, financial performance, future plans and the Charity as a whole. This is covered in more detail in the performance and risk sections of the Trustees' annual report.

**e) Income**

Income is credited to the statement of financial activities in the period to which it relates.

Donations and gifts are recognised when the Charity is entitled to the funds, receipt is probable and the amounts can be measured reliably. Gifts are valued by the Trustees on the basis of their worth to the company.

Income from charitable activities comprises contracts for treatment services, advice and information, and outreach work. Income from contracts, advice and outreach work is recognised upon successful provision of the service on a receivables basis and is accrued or deferred where when funds are received in advance or arrears of service provision.

Grant income is recognised when the Charity becomes entitled to the funds. Where there are grant conditions, the income is recognised once those conditions have been fulfilled, otherwise it is deferred.

**WESTMINSTER DRUG PROJECT**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**f) Expenditure**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates. Charitable expenditure comprises services identifiable as wholly or mainly in support of the company's charitable and operational work. These costs are regarded as an integral part of carrying out the direct charitable objectives of the company and include an appropriate proportion of overhead costs.

Governance costs comprise expenditure incurred for constitutional and statutory requirements.

All resources expended are allocated to the particular activity where the cost relates directly to that activity. Indirect costs and overhead expenses are apportioned by the Trustees on a judgemental basis across all service project cost centres in proportion to the turnover or number of staff directly working in each of the service projects.

**g) Volunteers**

The value of the services provided by volunteers is not incorporated into these financial statements.

**h) Tangible fixed assets**

Expenditure on equipment is only capitalised where the cost of individual items exceeds £2,500.

Depreciation is provided at the following annual rates in order to write off the cost of each asset over its expected useful life:

|                                      |                   |
|--------------------------------------|-------------------|
| Furniture and Equipment              | 25% straight line |
| Computer Equipment                   | 33% straight line |
| Motor Vehicles                       | 25% straight line |
| Leasehold Improvement                | Term of lease     |
| Freehold Property (Land & Buildings) | 2% straight line  |

As is common with many charities, assets are purchased for particular projects from the proceeds of funding specifically given for that purpose. In such circumstances the funds specifically given are treated as income in the year of receipt and the cost of purchase is treated as expenditure in the year of acquisition, which are usually the same financial year. The costs of refurbishment of the leasehold premises are being matched with the grants recognised as income over the average terms of the leases in a designated fund.

**i) Revaluation of tangible fixed assets**

The Charity has adopted the revaluation model to revalue items of freehold property 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.

Investment properties are measured at fair value with any change recognised in the Statement of Financial Activities.

The Trustees deem market value to be a fair approximation of fair value for the purpose of obtaining valuations.

A full valuation is undertaken every five years.

Revaluation gains and losses are recognised in the Statement of Financial Activities and added to reserves in a separate Revaluation Reserve.

**WESTMINSTER DRUG PROJECT  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**j) Fund accounting**

The accumulated fund consists of those funds that the company may use in furtherance of its objectives at the discretion of the Trustees.

The unrestricted designated fund comprises the net book value of the leasehold improvements.

The restricted funds are monies raised for, and their use restricted to, a specific purpose, or donations subject to donor imposed conditions.

**k) Taxation**

The Charity meets the definition of a charitable company for UK corporation tax purposes.

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.

**l) Pension Costs**

The Charity operates both defined contribution and defined benefit pension schemes for its employees. The assets of both schemes are held separately from those of the charity.

Defined Contribution Schemes:

The pension costs of the schemes represent the contributions payable by the Charity during the year and are charged to the Statement of Financial Activities within staff costs.

Defined Benefit Schemes:

The pension costs of the schemes represent the contributions payable by the Charity during the year together with any provision for WDP's liability in relation to the schemes.

Where the Charity participates in a multi-employer defined benefit scheme it is not always possible to identify on a reasonable and consistent basis the Charity's share of the underlying assets and liabilities as the assets are joined for investment purposes and benefits realised from total assets of any scheme. The accounting charge for the period, under FRS 102 represents the employer's contribution payable. The liability to make payments to fund any deficit relating to past service is recognised where the Charity has entered into an agreement to make those payments.

**m) Operating leases**

Rentals applicable to operating leases are charged to the Statement of Financial Activities in the period in which the cost is incurred. Benefits received and receivable as an incentive to sign an operating lease are recognised on a straight line basis over the period of the lease.

**n) Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Accrued income and tax recoverable is included at the best estimate of the amounts receivable at the balance sheet date.

**o) Creditors**

Creditors are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

**WESTMINSTER DRUG PROJECT**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**p) Financial Instruments**

Financial assets and liabilities are recognised when the entity becomes a party to the contractual provisions of the instrument. All financial assets and liabilities are initially measured at transaction price (including transaction costs).

The Charity 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.

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

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Concessionary inter company loan was originally recognised at transaction price and subsequently at amortised cost

**q) Country of incorporation and registered office address**

The registered office is situated in England and Wales and its address is 18 Dartmouth Street, London, SW1H 9BL.

**r) 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.

**s) Judgements and key sources of estimation uncertainty**

In the application of the Charity's accounting policies, the Trustees are required to make judgment estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The Trustees have reviewed the current Balance Sheet value of assets and liabilities and in particular property and buildings in the light of the Covid-19 pandemic and believe the values as stated are correct at this time. The estimates and associated assumptions based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the accounting period in which the estimate is reviewed where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods. Areas of key estimate and judgement include the valuation of land and buildings, the valuation of the defined benefit pension scheme liability and provisions for liabilities including dilapidations and pension scheme exit liabilities.

**WESTMINSTER DRUG PROJECT**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**2 Income**

|                                                                                 | 2021<br>£         | 2020<br>£         |
|---------------------------------------------------------------------------------|-------------------|-------------------|
| Donations                                                                       |                   |                   |
| Unrestricted - General                                                          | 6,332             | -                 |
| Restricted                                                                      | 10,000            | 5,224             |
|                                                                                 | <u>16,332</u>     | <u>5,224</u>      |
| Charitable Activities                                                           |                   |                   |
| Drug & Alcohol Services incl Integrated, Adult, Young People & Criminal Justice | 22,542,291        | 25,000,602        |
| Residential Detox & Rehab                                                       | 705,402           | 1,111,051         |
|                                                                                 | <u>23,247,693</u> | <u>26,111,653</u> |

The Trustees' Report contains information on the local authorities that fund the Charity's services.  
There are no unfulfilled conditions or other contingencies attaching to government funding received.

|               | 2021<br>£     | 2020<br>£     |
|---------------|---------------|---------------|
| Investments   |               |               |
| Bank Interest | -             | 1,240         |
|               | <u>-</u>      | <u>1,240</u>  |
| Other Income  |               |               |
| Sundry Income | 52,215        | 33,149        |
|               | <u>52,215</u> | <u>33,149</u> |

**3 Total Expenditure**

|                           | Staff<br>Costs<br>£ | Direct<br>Costs<br>£ | Support<br>Costs<br>£<br>(Excl staff cost) | Total<br>2021<br>£ | Total<br>2020<br>£ |
|---------------------------|---------------------|----------------------|--------------------------------------------|--------------------|--------------------|
| Drug & Alcohol Services   | 13,326,525          | 6,964,280            | 1,769,840                                  | 22,060,646         | 24,117,435         |
| Residential Detox & Rehab | 677,939             | 255,026              | 40,153                                     | 973,117            | 1,212,164          |
| Governance Costs          | -                   | -                    | 350,616                                    | 350,616            | 173,225            |
|                           | <u>14,004,464</u>   | <u>7,219,306</u>     | <u>2,160,608</u>                           | <u>23,384,378</u>  | <u>25,502,824</u>  |

**WESTMINSTER DRUG PROJECT**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**3 Total Expenditure (Ctd)**

Allocation of Support Costs (excl Staff Costs)

|                           | Executive<br>& Central<br>Admin | Finance &<br>Resources | Business<br>Development | Quality,<br>Data &<br>Performance | Total<br>2021<br>£ | Total<br>2020<br>£ |
|---------------------------|---------------------------------|------------------------|-------------------------|-----------------------------------|--------------------|--------------------|
|                           | £                               | £                      | £                       | £                                 | £                  | £                  |
| Drug & Alcohol Services   | 437,399                         | 1,264,478              | 16,353                  | 51,610                            | 1,769,840          | 1,690,814          |
| Residential Detox & Rehab | 40,153                          | -                      | -                       | -                                 | 40,153             | 77,622             |
| Governance Costs          | 325,866                         | 24,750                 |                         |                                   | 350,616            | 173,225            |
|                           | <u>803,417</u>                  | <u>1,289,228</u>       | <u>16,353</u>           | <u>51,610</u>                     | <u>2,160,608</u>   | <u>1,941,661</u>   |
|                           |                                 |                        |                         |                                   | 2021<br>£          | 2020<br>£          |
| Governance Costs          |                                 |                        |                         |                                   |                    |                    |
| Legal & Professional      |                                 |                        |                         |                                   | 224,412            | 93,259             |
| Audit Fees                |                                 |                        |                         |                                   | 24,750             | 28,500             |
| Head Office Costs         |                                 |                        |                         |                                   | 101,453            | 51,466             |
|                           |                                 |                        |                         |                                   | <u>350,616</u>     | <u>173,225</u>     |

All governance costs in the current and previous year relate to unrestricted funds.

All expenditure within the Financial Statements is inclusive of Vat.

**4 Net Income**

|                                                                 |                |                  |
|-----------------------------------------------------------------|----------------|------------------|
|                                                                 | 2021<br>£      | 2020<br>£        |
| Net Income is stated after charging:                            |                |                  |
| Auditors Remuneration: current year (excluding Vat)             | 24,750         | 23,750           |
| Auditors Remuneration: under-accrual prior year (excluding Vat) | 9,750          | -                |
| Operating Leases                                                | 745,659        | 665,433          |
| Depreciation                                                    | 166,307        | 448,568          |
| Interest Paid                                                   | 12,315         | 26,794           |
|                                                                 | <u>958,781</u> | <u>1,164,545</u> |

**5 Analysis of Staff Costs & Key Management Personnel**

|                                                 |                   |                   |
|-------------------------------------------------|-------------------|-------------------|
|                                                 | 2021<br>£         | 2020<br>£         |
| Salaries & Wages                                | 12,334,760        | 12,336,672        |
| Social Security Costs                           | 1,224,725         | 1,213,679         |
| Pension Costs                                   | 444,978           | 488,960           |
|                                                 | <u>14,004,464</u> | <u>14,039,311</u> |
| Clinical, Agency Support & Other Staffing Costs | 1,278,370         | 1,986,976         |
|                                                 | <u>15,282,834</u> | <u>16,026,287</u> |

**WESTMINSTER DRUG PROJECT**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**5 Analysis of Staff Costs & Key Management Personnel (Ctd)**

The number of employees whose emoluments for taxation purposes amounted to over £60,000 in the year was as follows:

|                                                        | 2021          | 2020          |
|--------------------------------------------------------|---------------|---------------|
| £60,001 - £70,000                                      | 5             | 4             |
| £70,001 - £80,000                                      | 3             | 1             |
| £80,001 - £90,000                                      | 0             | 0             |
| £90,001 - £100,000                                     | 1             | 0             |
| £100,001 - £110,000                                    | 0             | 1             |
| £110,001 - £120,000                                    | 2             | 2             |
| £120,001 - £130,000                                    | 1             | 0             |
| £130,001 - £140,000                                    | 0             | 0             |
| £140,001 - £150,000                                    | 1             | 1             |
| £150,001 - £160,000                                    | 0             | 1             |
|                                                        | £             | £             |
| Pension contributions in respect of the above bandings | <u>25,895</u> | <u>22,178</u> |

Trustees are not remunerated for their services and during the year, one Trustee was reimbursed £0 (2020 - £62) for travel expenses.

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

|                                      | 2021       | 2020        |
|--------------------------------------|------------|-------------|
|                                      | £          | £           |
| Management, Administration & Support | 44         | 47          |
| Drug & Alcohol Services              | 337        | 342         |
| Residential Detox & Rehab            | 19         | 20          |
|                                      | <u>400</u> | <u>*410</u> |

During the year the total aggregate amount of termination benefits recognised in the year was £41,262 (2020 - £55,041).

During the year the total remuneration of 11 (2020 - 12) key management personnel totalled £792,104 (2020 - £815,901) which also includes the above termination benefits.

\*Prior year figures for 2020 have been restated to new staff groupings.

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**6 Tangible Fixed Assets**

| <u>Group</u>                      | Freehold Land & Buildings<br>£ | Leasehold Improvements<br>£ | Motor Vehicles<br>£ | Fixtures, Fittings & Eq<br>£ | Total 2021<br>£ |
|-----------------------------------|--------------------------------|-----------------------------|---------------------|------------------------------|-----------------|
| Cost or Valuation                 |                                |                             |                     |                              |                 |
| At 1 April 2020 <i>(Restated)</i> | 4,097,332                      | 763,043                     | 13,500              | 399,341                      | 5,273,216       |
| Additions                         | -                              | -                           | -                   | -                            | -               |
| Revaluations                      | ( 567,332)                     | -                           | -                   | -                            | ( 567,332)      |
| Disposals                         | -                              | ( 380,286)                  | ( 13,500)           | ( 17,010)                    | ( 410,797)      |
| At 31 March 2021                  | 3,530,000                      | 382,756                     | -                   | 382,331                      | 4,295,087       |
| Depreciation                      |                                |                             |                     |                              |                 |
| At 1 April 2020 <i>(Restated)</i> | 44,402                         | 649,660                     | 12,938              | 255,139                      | 962,139         |
| Charge for year                   | 574                            | 79,003                      | 563                 | 86,168                       | 166,307         |
| Released on revaluation           | ( 44,977)                      | -                           | -                   | -                            | ( 44,977)       |
| Disposals                         | -                              | ( 380,286)                  | ( 13,500)           | ( 17,010)                    | ( 410,797)      |
| At 31 March 2021                  | -                              | 348,377                     | -                   | 324,297                      | 672,673         |
| Net Book Value                    |                                |                             |                     |                              |                 |
| At 31 March 2021                  | 3,530,000                      | 34,380                      | -                   | 58,034                       | 3,622,414       |
| At 1 April 2020 <i>(Restated)</i> | 4,052,930                      | 113,382                     | 563                 | 144,203                      | 4,311,077       |

*Opening balances at 1 April 2020 have been restated in order to redefine asset type with no effect on net book value.*

|                                   |            |            |   |           |            |
|-----------------------------------|------------|------------|---|-----------|------------|
| <u>Charity</u>                    |            |            |   |           |            |
| Cost or Valuation                 |            |            |   |           |            |
| At 1 April 2020 <i>(Restated)</i> | 3,642,658  | 587,943    | - | 370,853   | 4,601,454  |
| Additions                         | -          | -          | - | -         | -          |
| Revaluation                       | ( 667,658) | -          | - | -         | ( 667,658) |
| Disposals                         | -          | ( 372,337) | - | ( 17,010) | ( 389,348) |
| At 31 March 2021                  | 2,975,000  | 215,606    | - | 353,843   | 3,544,449  |
| Depreciation                      |            |            |   |           |            |
| At 1 April 2020 <i>(Restated)</i> | 44,402     | 512,307    | - | 237,939   | 794,649    |
| Charge for year                   | 574        | 73,677     | - | 81,745    | 155,996    |
| Released on revaluation           | ( 44,977)  | -          | - | -         | ( 44,977)  |
| Disposals                         | -          | ( 372,337) | - | ( 17,010) | ( 389,348) |
| At 31 March 2021                  | -          | 213,647    | - | 302,674   | 516,320    |
| Net Book Value                    |            |            |   |           |            |
| At 31 March 2021                  | 2,975,000  | 1,959      | - | 51,169    | 3,028,128  |
| At 1 April 2020 <i>(Restated)</i> | 3,598,255  | 75,635     | - | 132,915   | 3,806,805  |

*Opening balances at 1 April 2020 have been restated in order to redefine asset type with no effect on net book value.*

Freehold Land and Buildings were revalued as at 31 March 2021. The valuation was undertaken by Cluttons Chartered Surveyors. The historical cost of these properties is £1,137,266 (2020 - £1,137,266 restated)

A bank loan of £536,500 as disclosed in notes 10 and 11 is secured against the property situated at Kings Acre.

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**7 Investments - Property**

| <u>Group</u>                        | Investment<br>Property<br>£ | Total<br>2021<br>£ |
|-------------------------------------|-----------------------------|--------------------|
| Cost or Valuation                   |                             |                    |
| At 1 April 2020 ( <i>Restated</i> ) | 545,000                     | 545,000            |
| Additions                           | -                           | -                  |
| Revaluations                        | 55,000                      | 55,000             |
| Disposals                           | -                           | -                  |
| At 31 March 2021                    | <u>600,000</u>              | <u>600,000</u>     |
| Depreciation                        |                             |                    |
| At 1 April 2020 ( <i>Restated</i> ) | -                           | -                  |
| Charge for year                     | -                           | -                  |
| Released on revaluation             | -                           | -                  |
| Disposals                           | -                           | -                  |
| At 31 March 2021                    | <u>-</u>                    | <u>-</u>           |
| Net Book Value                      |                             |                    |
| At 31 March 2021                    | <u>600,000</u>              | <u>600,000</u>     |
| At 1 April 2020 ( <i>Restated</i> ) | <u>545,000</u>              | <u>545,000</u>     |

*Opening balances at 1 April 2020 have been restated in order to redefine asset type with no effect on net book value.*

|                                     |                |                |
|-------------------------------------|----------------|----------------|
| <u>Charity</u>                      |                |                |
| Cost or Valuation                   |                |                |
| At 1 April 2020 ( <i>Restated</i> ) | 545,000        | 545,000        |
| Additions                           | -              | -              |
| Revaluation                         | 55,000         | 55,000         |
| Disposals                           | -              | -              |
| At 31 March 2021                    | <u>600,000</u> | <u>600,000</u> |
| Depreciation                        |                |                |
| At 1 April 2020 ( <i>Restated</i> ) | -              | -              |
| Charge for year                     | -              | -              |
| Released on revaluation             | -              | -              |
| Disposals                           | -              | -              |
| At 31 March 2021                    | <u>-</u>       | <u>-</u>       |
| Net Book Value                      |                |                |
| At 31 March 2021                    | <u>600,000</u> | <u>600,000</u> |
| At 1 April 2020 ( <i>Restated</i> ) | <u>545,000</u> | <u>545,000</u> |

*Opening balances at 1 April 2020 have been restated in order to redefine asset type with no effect on net book value.*

Freehold Land and Buildings were revalued as at 31 March 2021. The valuation was undertaken by Cluttons Chartered Surveyors. The historical cost of these properties is £494,425 (2020 - £494,425 restated)

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**8 Subsidiary Undertakings**

WDP has two wholly owned subsidiaries, Vale House Stabilisation Services (VHSS) and WDP Services Ltd.

**Vale House Stabilisation Services**

VHSS is a charitable company limited by guarantee, company number 03197716, charity number 1055486.

WDP control the subsidiary by controlling the membership of the Board of Trustees. The activities and results of VHSS are summarised as follows:

|                                          | 2021<br>£    | 2020<br>£    |
|------------------------------------------|--------------|--------------|
| <b>Statement of Financial Activities</b> |              |              |
| Total Income                             | 705,402      | 1,114,297    |
| Total Expenditure                        | ( 973,117)   | ( 1,217,747) |
| Net Income/(Expenditure)                 | ( 267,715)   | ( 103,450)   |
| Gain on revaluation of freehold property | 100,325      | -            |
| Net Movement on Funds                    | ( 167,390)   | ( 103,450)   |
| <b>Balance Sheet</b>                     |              |              |
| Total Assets                             | 1,002,527    | 905,872      |
| Total Liabilities                        | ( 1,383,051) | ( 1,119,007) |
| Net Assets/Funds                         | ( 380,524)   | ( 213,135)   |

**WDP Services Ltd**

WDP Services Ltd is a trading company limited by guarantee, having no share capital, company number 12362901.

WDP control the subsidiary by controlling the membership of the Board.

WDP Services Ltd had no activity in the year and as such is a dormant company.

**9 Debtors**

|                                      | Charity          |                  | Group            |                  |
|--------------------------------------|------------------|------------------|------------------|------------------|
|                                      | 2021<br>£        | 2020<br>£        | 2021<br>£        | 2020<br>£        |
| Trade Debtors                        | 1,055,982        | 1,517,251        | 1,417,674        | 1,781,247        |
| Amounts Owed from Group undertakings |                  |                  |                  |                  |
| Concessionary Loan                   | 1,200,000        | -                | -                | -                |
| Other                                | 16,520           | 960,445          | -                | -                |
| Prepayments & Accrued Income         | 237,515          | 595,784          | 265,434          | 628,767          |
| Other debtors                        | 20,591           | 61,326           | 20,591           | 61,926           |
|                                      | <u>2,530,608</u> | <u>3,134,806</u> | <u>1,703,699</u> | <u>2,471,940</u> |

A concessionary loan of £1,200,000 was made from WDP, the parent Charity, to VHSS during the year

As the concessionary loan is for charitable purposes it is unsecured, repayable on demand and 0% interest. It is expected that the first repayment will be March 2023.

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**10 Creditors: amounts falling due within one year**

|                            | Charity          |                  | Group            |                  |
|----------------------------|------------------|------------------|------------------|------------------|
|                            | 2021             | 2020             | 2021             | 2020             |
|                            | £                | £                | £                | £                |
| Bank Loans                 | 29,000           | 29,000           | 29,000           | 29,000           |
| Trade Creditors            | 1,061,381        | 617,837          | 1,104,435        | 622,254          |
| Accruals & Deferred Income | 597,584          | 1,654,816        | 640,108          | 1,762,010        |
| Taxation & Social Security | 287,446          | 318,835          | 301,412          | 333,367          |
| Other Creditors            | 100,105          | 246,055          | 167,043          | 249,474          |
|                            | <u>2,075,517</u> | <u>2,866,543</u> | <u>2,241,998</u> | <u>2,996,105</u> |

**11 Creditors: amounts falling due after one year**

|                      | Charity        |                | Group          |                |
|----------------------|----------------|----------------|----------------|----------------|
|                      | 2021           | 2020           | 2021           | 2020           |
|                      | £              | £              | £              | £              |
| Bank Loans           |                |                |                |                |
| Bank loans 2-5 years | 507,500        | 536,500        | 507,500        | 536,500        |
|                      | <u>507,500</u> | <u>536,500</u> | <u>507,500</u> | <u>536,500</u> |

Bank loans are secured on freehold properties.

A Barclays Bank Plc loan for £580,000 was made to WDP on 2 August 2019 for a term of 5 years for the freehold purchase of Kings Acre, Third Avenue, Harlow. Interest is charged at 2.05% over bank base rate.

**12 Deferred Income**

|                          | 2021          | 2020           |
|--------------------------|---------------|----------------|
|                          | £             | £              |
| Unrestricted             |               |                |
| Opening: Balance 1 April | 170,259       | 64,536         |
| Amount released in year  | ( 170,259)    | ( 79,459)      |
| Amounts deferred in year | 11,375        | 185,182        |
| Closing balance 31 March | <u>11,375</u> | <u>170,259</u> |

**13 Provisions for Liabilities - Group**

|                                      | At 1 April<br>2020 | Utilised/<br>Released | Provided       | At 31 March<br>2021 |
|--------------------------------------|--------------------|-----------------------|----------------|---------------------|
|                                      | £                  | £                     | £              | £                   |
| Pension Provision                    | -                  | -                     | 194,000        | 194,000             |
| Dilapidations & Repairs              | 481,081            | ( 214,481)            | 73,900         | 340,500             |
|                                      | <u>481,081</u>     | <u>( 214,481)</u>     | <u>267,900</u> | <u>534,500</u>      |
| Provisions for Liabilities - Charity |                    |                       |                |                     |
|                                      | At 1 April<br>2020 | Utilised/<br>Released | Provided       | At 31 March<br>2021 |
|                                      | £                  | £                     | £              | £                   |
| Pension Provision                    | -                  | -                     | 194,000        | 194,000             |
| Dilapidations & Repairs              | 452,081            | ( 185,481)            | 73,900         | 340,500             |
|                                      | <u>452,081</u>     | <u>( 185,481)</u>     | <u>267,900</u> | <u>534,500</u>      |

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**13 Provisions for Liabilities (Ctd)**

**Dilapidations & Repairs**

Costs that the Charity estimate may be incurred upon vacating properties that are currently occupied for the delivery of services. The provision is split over all properties leased by the Charity. Uncertainty exists regarding both the amount and the timing of these costs.

**Pension Provision**

Costs that the Charity estimate may be incurred to exit historic pension arrangements.

**14 Commitments under Operating Leases**

At 31 March 2020 the Group and Charity had future minimum lease payments under non-cancellable operating leases as follows:

|                                        | Charity        |                  | Group          |                  |
|----------------------------------------|----------------|------------------|----------------|------------------|
|                                        | 2021           | 2020             | 2021           | 2020             |
|                                        | £              | £                | £              | £                |
| Not more than 1 year                   | 473,987        | 409,597          | 473,987        | 409,597          |
| More than 1 year and less than 5 years | 437,426        | 693,153          | 437,426        | 693,153          |
| More than 5 years                      | -              | 110,833          | -              | 110,833          |
|                                        | <u>911,413</u> | <u>1,213,583</u> | <u>911,413</u> | <u>1,213,583</u> |

**15 Unrestricted Funds**

|                                                  | Charity                 |                         | Group                   |                         |
|--------------------------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
|                                                  | 2021                    | 2020                    | 2021                    | 2020                    |
|                                                  | £                       | £                       | £                       | £                       |
| <b>Unrestricted Funds</b>                        |                         |                         |                         |                         |
| <b>General Funds</b>                             |                         |                         |                         |                         |
| Balance at 1 April                               | 8,481,186               | 8,047,524               | 8,268,052               | 7,937,839               |
| Net Income/(Expenditure) before Transfers        | ( 164,377)              | 589,058                 | ( 432,092)              | 485,609                 |
| Transfers (to)/from Designated Funds             | ( 250,000)              | ( 278,457)              | ( 250,000)              | ( 278,457)              |
|                                                  | <u>8,066,809</u>        | <u>8,358,125</u>        | <u>7,585,960</u>        | <u>8,144,991</u>        |
| Other recognised Gains/(Losses)                  | ( 567,681)              | 123,061                 | ( 467,356)              | 123,061                 |
| Balance at 31 March                              | <u>7,499,129</u>        | <u>8,481,186</u>        | <u>7,118,605</u>        | <u>8,268,052</u>        |
| <b>Designated Funds</b>                          |                         |                         |                         |                         |
| Balance at 1 April                               | 461,910                 | 183,453                 | 461,910                 | 183,453                 |
| Net Income/(Expenditure) before Transfers        | ( 204,191)              | -                       | ( 204,191)              | -                       |
| Transfers (to)/from Unrestricted Funds           | 250,000                 | 278,457                 | 250,000                 | 278,457                 |
| Balance at 31 March                              | <u>507,719</u>          | <u>461,910</u>          | <u>507,719</u>          | <u>461,910</u>          |
| <b>Total Unrestricted Funds at 31 March 2021</b> | <u><u>8,006,847</u></u> | <u><u>8,943,096</u></u> | <u><u>7,626,323</u></u> | <u><u>8,729,962</u></u> |

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**16 Analysis of Net Assets between Funds**

|                                      | Revaluation<br>Reserve<br>£ | Unrestricted<br>Fund<br>£ | Designated<br>Fund<br>£ | Restricted<br>Fund<br>£ | Total<br>£               |                          |
|--------------------------------------|-----------------------------|---------------------------|-------------------------|-------------------------|--------------------------|--------------------------|
| Fund Analysis                        |                             |                           |                         |                         |                          |                          |
| Fund balances at 31 March 2021       |                             |                           |                         |                         |                          |                          |
| are represented by :                 |                             |                           |                         |                         |                          |                          |
| Tangible Fixed Assets                | 2,280,953                   | 1,941,461                 |                         |                         | 4,222,414                |                          |
| Current Assets                       |                             | 6,180,239                 | 507,719                 | 796,226                 | 7,484,183                |                          |
| Creditors: falling due within 1 year |                             | ( 2,242,048)              |                         |                         | ( 2,242,048)             |                          |
| Creditors: falling due after 1 year  |                             | ( 507,500)                |                         |                         | ( 507,500)               |                          |
| Provisions                           |                             | ( 534,500)                |                         |                         | ( 534,500)               |                          |
| Total Net Assets                     | 2,280,953                   | 4,837,651                 | 507,719                 | 796,226                 | 8,422,549                |                          |
|                                      |                             |                           |                         |                         |                          |                          |
| Movement in Funds                    | At 1 April<br>2020<br>£     | Income<br>£               | Expenditure<br>£        | Transfers<br>£          | Gains /<br>(Losses)<br>£ | At 31 March<br>2021<br>£ |
| Unrestricted Funds                   |                             |                           |                         |                         |                          |                          |
| Revaluation Reserve                  | 2,748,309                   | -                         | -                       | -                       | ( 467,356)               | 2,280,953                |
| Pension Reserve                      | -                           | -                         | -                       | -                       | -                        | -                        |
| Designated Funds                     |                             |                           |                         |                         |                          |                          |
| Premises Improvement Fund            | 83,443                      | -                         | -                       | -                       | -                        | 83,443                   |
| Development Fund                     | 378,467                     | -                         | ( 204,191)              | 250,000                 | -                        | 424,276                  |
|                                      | 3,210,219                   | -                         | ( 204,191)              | 250,000                 | ( 467,356)               | 2,788,672                |
| General Funds                        | 5,519,744                   | 22,468,056                | ( 22,900,148)           | ( 250,000)              | -                        | 4,837,651                |
|                                      | 8,729,963                   | 22,468,056                | ( 23,104,339)           | -                       | ( 467,356)               | 7,626,323                |
| Restricted Funds                     |                             |                           |                         |                         |                          |                          |
| Capital Grants                       | 183,041                     | -                         | ( 15,347)               | -                       | -                        | 167,694                  |
| Gilead HepC                          | 45,041                      | -                         | ( 34,229)               | -                       | -                        | 10,812                   |
| Greenwich Residential Trtmt          | -                           | 201,300                   | ( 79,655)               | -                       | -                        | 121,645                  |
| Redbridge Outreach Covid-19          | -                           | 120,000                   | ( 23,668)               | -                       | -                        | 96,332                   |
| Redbridge Bewize Covid-19            | -                           | 100,000                   | ( 31,109)               | -                       | -                        | 68,891                   |
| Redbridge Rough Sleepers             | -                           | 108,719                   | -                       | -                       | -                        | 108,719                  |
| Other Charitable Activities          | -                           | 318,165                   | ( 96,032)               | -                       | -                        | 222,133                  |
|                                      | 228,082                     | 848,184                   | ( 280,039)              | -                       | -                        | 796,226                  |
| Total Funds                          | 8,958,045                   | 23,316,239                | ( 23,384,379)           | -                       | ( 467,356)               | 8,422,549                |

Development funds: funds that have been designated by the Trustee's for future planned expenditure on specific purposes. Total development funds of £424,276 have been created to develop our Core Model of Service, Digitalisation program and investment in our IT Infrastructure in the coming year.

Restricted Funds: funds that have been restricted in use or purpose by the funder and include both capital and revenue funds for purposes as noted as noted in description

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**17 Comparative analysis of net assets between funds and movement in funds**

|                                          | Revaluation<br>Reserve<br>£ | Unrestricted<br>Fund<br>£ | Designated<br>Fund<br>£ | Restricted<br>Fund<br>£ | Total<br>£               |                          |
|------------------------------------------|-----------------------------|---------------------------|-------------------------|-------------------------|--------------------------|--------------------------|
| Fund Analysis                            |                             |                           |                         |                         |                          |                          |
| Fund balances at 31 March 2020           |                             |                           |                         |                         |                          |                          |
| are represented by :                     |                             |                           |                         |                         |                          |                          |
| Tangible Fixed Assets                    | 2,748,309                   | 2,107,769                 | -                       | -                       | 4,856,078                |                          |
| Current Assets                           | -                           | 7,425,660                 | 461,910                 | 228,082                 | 8,115,652                |                          |
| Creditors: falling due within 1 year     | - ( 2,996,105)              |                           | -                       | -                       | ( 2,996,105)             |                          |
| Creditors: falling due after 1 year      | - ( 536,500)                |                           | -                       | -                       | ( 536,500)               |                          |
| Provisions                               | - ( 481,081)                |                           | -                       | -                       | ( 481,081)               |                          |
| Defined Benefit Pension Scheme Liability | -                           | -                         | -                       | -                       | -                        |                          |
| Total Net Assets                         | 2,748,309                   | 5,519,743                 | 461,910                 | 228,082                 | 8,958,044                |                          |
|                                          |                             |                           |                         |                         |                          |                          |
| Movement in Funds                        | At 1 April<br>2019<br>£     | Income<br>£               | Expenditure<br>£        | Transfers<br>£          | Gains /<br>(Losses)<br>£ | At 31 March<br>2020<br>£ |
| Unrestricted Funds                       |                             |                           |                         |                         |                          |                          |
| Revaluation Reserve                      | 2,748,309                   | -                         | -                       | -                       | -                        | 2,748,309                |
| Pension Reserve                          | ( 123,061)                  | -                         | -                       | -                       | 123,061                  | -                        |
| Designated Funds                         |                             |                           |                         |                         |                          |                          |
| Premises Improvement Fund                | 83,443                      | -                         | -                       | -                       | -                        | 83,443                   |
| Development Fund                         | 100,000                     | -                         | -                       | 278,467                 | -                        | 378,467                  |
|                                          | 2,808,691                   | -                         | -                       | 278,467                 | 123,061                  | 3,210,219                |
| General Funds                            | 5,312,602                   | 25,917,945                | ( 25,432,336)           | ( 278,467)              | -                        | 5,519,744                |
|                                          | 8,121,293                   | 25,917,945                | ( 25,432,336)           | -                       | 123,061                  | 8,729,963                |
| Restricted Funds                         |                             |                           |                         |                         |                          |                          |
| Lisson Grove Capital Grant               | 65,249                      | -                         | -                       | -                       | -                        | 65,249                   |
| PHE Brent Capital Grant                  | -                           | 188,280                   | ( 70,488)               | -                       | -                        | 117,792                  |
| Gilead HepC Capital Grant                | -                           | 45,041                    | -                       | -                       | -                        | 45,041                   |
|                                          | 65,249                      | 233,321                   | ( 70,488)               | -                       | -                        | 228,082                  |
| Total Funds                              | 8,186,542                   | 26,151,266                | ( 25,502,824)           | -                       | 123,061                  | 8,958,045                |

**18 Pension Schemes**

The Charity's employees belong to four principal pension schemes. The People's Pension Scheme; the NHS Pension Scheme; the Local Government Pension Scheme and the Prudential Platinum Pension Scheme.

**Peoples Pension Scheme**

The Peoples Pension Scheme is a stakeholder pension scheme for the majority of the Charity's staff. The contributions payable in the year amounted to £305,987 (2020 - £301,262).

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**18 Pension Schemes (Ctd)**

**NHS Pension Scheme**

Past and present employees are covered by the provisions of NHS Pension Schemes. Details of the benefits payable and rules of the Schemes can be found on the NHS Pensions website at [www.nhsbsa.nhs.uk/pensions](http://www.nhsbsa.nhs.uk/pensions). These are unfunded defined benefit schemes that cover NHS employers, GP practices and other bodies, allowed under the direction of the Secretary of State for Health and Social Care in England and Wales. They are not designed to be run in a way that would enable NHS bodies to identify their share of the underlying scheme assets and liabilities. Therefore, each scheme is accounted for as if it were a defined contribution scheme: the cost to the NHS body of participating in each scheme is taken as equal to the contributions payable to that scheme for the accounting period.

In order that the defined benefit obligations recognised in the financial statements do not differ materially from those that would be determined at the reporting date by a formal actuarial valuation, the FReM requires that “the period between formal valuations shall be four years, with approximate assessments in intervening years”. An outline of these follows:

**a) Accounting valuation**

A valuation of scheme liability is carried out annually by the scheme actuary (currently the Government Actuary’s Department) as at the end of the reporting period. This utilises an actuarial assessment for the previous accounting period in conjunction with updated membership and financial data for the current reporting period, and is accepted as providing suitably robust figures for financial reporting purposes. The valuation of the scheme liability as at 31 March 2021.

**b) Full actuarial (funding) valuation**

The purpose of this valuation is to assess the level of liability in respect of the benefits due under the schemes (taking into account recent demographic experience), and to recommend contribution rates payable by employees and employers.

The latest actuarial valuation undertaken for the NHS Pension Scheme was completed as at 31 March 2016. The results of this valuation set the employer contribution rate payable from April 2019 to 20.6% of pensionable pay. The 2016 funding valuation was also expected to test the cost of the Scheme relative to the employer cost cap that was set following the 2012 valuation. In January 2019, the Government announced a pause to the cost control element of the 2016 valuations, due to the uncertainty around member benefits caused by the discrimination ruling relating to the McCloud case.

The Government subsequently announced in July 2020 that the pause had been lifted, and so the cost control element of the 2016 valuations could be completed. The Government has set out that the costs of remedy of the discrimination will be included in this process. HMT valuation directions will set out the technical detail of how the costs of remedy will be included in the valuation process. The Government has also confirmed that the Government Actuary is reviewing the cost control mechanism (as was originally announced in 2018). The review will assess whether the cost control mechanism is working in line with original government objectives and reported to Government in April 2021. The findings of this review will not impact the 2016 valuations, with the aim for any changes to the cost cap mechanism to be made in time for the completion of the 2020 actuarial valuations.

The scheme’s Combined Statement of Financial Position to 31 March 2020 show an unfunded liability of £653,200,000,000. The unfunded liability will result in future payments by participating employers. The scheme has approximately 1,551,000 active members, of which 24 (2020 – 15) were employees of Westminster Drug Project as at year end. The expense recognised in the Statement of Financial Activities, which is equal to contributions due for the year, were £112,685 (2020 - £145,206).

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**18 Pension Schemes (Ctd)**

**Local Government Pension Scheme**

The Charity participates in the Local Government Pension Schemes where appropriate.

The market value of the fund's assets as at 31st March 2020 was £1,028.7m and sufficient to cover 90% of its liabilities. The scheme is a multi-employer defined benefit plan but because the Charity cannot ascertain its share of any underlying assets and liabilities and hence deficit, it is accounted for as a defined contribution scheme.

The Charity paid primary and secondary contributions. The amount payable in the year was £26,306 (2020 - £37,674) for 3 active members (2020 - 5). Contribution rates were 5.5% - 12.5%.

The next scheme actuarial valuation is due as at 31 March 2022

**Prudential Platinum Pension Scheme**

The Charity also funded 4 employees (2020 - 4) who are members of a scheme with Prudential Platinum Pension Scheme, as at 31 March 2020, all 4 members are deferred.

The scheme started on 1 September 2012 and provides retirement and death in service benefits for members and their dependants. It is a defined benefit scheme which means that the benefits are calculated on a pre-determined basis specified in the scheme's rules.

The scheme is a "Registered Pension Scheme" within the meaning given by section 150(2) of the Finance Act 2004. Members of the section are contracted-out of the earnings-related part of the scheme.

Under rule 38.1 of the scheme, WDP gave notice that it was terminating its liability to pay contributions with effect from 1 April 2019. By doing so the winding-up of the WDP section of the scheme was triggered and all remaining liabilities will be discharged. Actuarial valuations will be obtained to allow the scheme to wind up, and as disclosed in Note 13, WDP has provided for the best estimate of settling its obligations and discharging all liabilities under the scheme. Until the scheme is effectively wound up WDP will be liable for all administration fees, fees in 2021 were £23,081 (2020 - £21,811).

**19 Reconciliation of Net Debt**

|              | 2020             | Cashflows      | 2021             |
|--------------|------------------|----------------|------------------|
|              | £                | £              | £                |
| Cash in Hand | 5,643,713        | 136,772        | 5,780,485        |
| Borrowing    | ( 565,500)       | 29,000         | ( 536,500)       |
|              | <u>5,078,213</u> | <u>165,772</u> | <u>5,243,985</u> |

**WESTMINSTER DRUG PROJECT**  
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**20 Related Party Transactions**

During the year, there were amounts owed from and to subsidiaries. For the year ended 31st March 2021, £1,216,520 was owed from Vale House Stabilisation Services (2020 : £960,445). Of this balance £1,200,000 is in the form of an unsecured concessionary loan at 0% interest and repayable on demand. The concessionary loan was signed and agreed 31st march 2021 and it is expected that the first repayment will be in March 2023. Other intercompany transactions included an amount of £12,921 within Vale House Stabilisation Services (2020 - £148,719).

The Trustees are not remunerated for their services and during there was no reimbursment for travel expenses (2020 - £62).

During the year payments of £25,000 (2020: £25,000) were made to the chair, Ms Yasmin Batliwala, in her capacity for consultancy on communications matters. This arrangement is permitted under clause 6.4.2 of the Charity's Articles of Association.

**21 Comparative Statement of Financial Activities for the year ended 31 March 2020**

|                                                             | Notes | Unrestricted<br>General<br>£ | Designated<br>£ | Restricted &<br>Endowment<br>£ | Total<br>2020<br>£ | Total<br>2019<br>£ |
|-------------------------------------------------------------|-------|------------------------------|-----------------|--------------------------------|--------------------|--------------------|
| <b>Income</b>                                               |       |                              |                 |                                |                    |                    |
| Donations                                                   | 2     | 5,224                        | -               | -                              | 5,224              | 8,379              |
| Charitable Activities                                       | 2     | 25,878,332                   | -               | 233,321                        | 26,111,653         | 24,461,752         |
| Investment Income                                           | 2     | 1,240                        | -               | -                              | 1,240              | 12,470             |
| Other Income                                                | 2     | 33,149                       | -               | -                              | 33,149             | 77,327             |
| <b>Total Income</b>                                         |       | <b>25,917,945</b>            | <b>-</b>        | <b>233,321</b>                 | <b>26,151,266</b>  | <b>24,559,928</b>  |
| <b>Expenditure</b>                                          |       |                              |                 |                                |                    |                    |
| Charitable Activities                                       | 3     | 25,432,336                   | -               | 70,488                         | 25,502,824         | 23,490,728         |
| <b>Total Expenditure</b>                                    |       | <b>25,432,336</b>            | <b>-</b>        | <b>70,488</b>                  | <b>25,502,824</b>  | <b>23,490,728</b>  |
| <b>Net Income/(Expenditure) before transfers</b>            |       | <b>485,609</b>               | <b>-</b>        | <b>162,833</b>                 | <b>648,442</b>     | <b>1,069,200</b>   |
| <b>Transfers between Funds</b>                              |       | <b>( 278,457)</b>            | <b>278,457</b>  | <b>-</b>                       | <b>-</b>           | <b>-</b>           |
| <b>Net Income/(Expenditure) for the year</b>                |       | <b>207,152</b>               | <b>278,457</b>  | <b>162,833</b>                 | <b>648,442</b>     | <b>1,069,200</b>   |
| <b>Other recognised Gains/(Losses)</b>                      |       |                              |                 |                                |                    |                    |
| Actuarial gains/(losses) on defined benefit pension schemes |       | 123,061                      | -               | -                              | 123,061            | -                  |
| <b>Net Movement on Funds</b>                                |       | <b>330,213</b>               | <b>278,457</b>  | <b>162,833</b>                 | <b>771,503</b>     | <b>1,069,200</b>   |
| <b>Funds at 1 April 2019</b>                                |       | <b>7,937,848</b>             | <b>183,443</b>  | <b>65,249</b>                  | <b>8,186,540</b>   | <b>7,117,340</b>   |
| <b>Funds at 31 March 2020</b>                               |       | <b>8,268,061</b>             | <b>461,900</b>  | <b>228,082</b>                 | <b>8,958,043</b>   | <b>8,186,540</b>   |