



Smailes Goldie Group
CREATING ADVANTAGE

**Charities
Commission**

REGISTERED COMPANY NUMBER: 05375809 (England and Wales)
REGISTERED CHARITY NUMBER: 1108595

The Alcohol and Drug Service

Financial Statements

31st March 2021

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for the year ended 31st March 2021**

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The Alcohol and Drug Service

Reference and Administrative Details for the year ended 31st March 2021

TRUSTEES	A Wilkinson (resigned 15.10.2020) J Boddy A Smith K J Yorath D White M Garlick U Vickerton J Watkinson (appointed 15.04.2021)
REGISTERED OFFICE	82 Spring Bank Hull East Yorkshire HU3 1AB
REGISTERED COMPANY NUMBER	05375809 (England and Wales)
REGISTERED CHARITY NUMBER	1108595
AUDITORS	Smailes Goldie Chartered Accountants Statutory Auditor Regent's Court Princess Street Hull East Yorkshire HU2 8BA

The senior staff to whom the day to day management of the charity is delegated are collectively known as the Executive Team. Its members are:

T Young - Chief Executive
S Grunnill - Finance Director

The Alcohol and Drug Service

Report of the Trustees for the year ended 31st March 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Public Benefit

The ADS clearly sets out the benefit it aims to deliver in its mission statement which is the core aim that sits at the centre of all the charity's planning and performance management. The mission is:

"The ADS will work in partnership to support people affected by substance misuse to make positive change"

To further support the mission statement, as a part of the consultation process used to generate the current strategic plan, a set of values and a vision statement were agreed. The vision statement is;

"The ADS aspire to be an organisation where the services we offer are individually tailored, creative, innovative, of the highest quality and result in the optimum outcome for each service user"

Within this the ADS has a clear understanding of the areas which are critical to its success in achieving its mission. Three areas which are central to this are:

- Easy access to services
- Speed at which access can be gained
- Achieving positive change in service users

Access to services (Maximising the number of beneficiaries)

The ADS believe that the initial step to achieving the mission is to ensure that there is access to its services. For without easy public access, no matter how high the quality of a service is, the number of beneficiaries would be limited.

Although local solutions are sought in each service there are common standards across the organisation. For instance,

- All ADS services are DDA compliant and have access to interpreters if required
- A hub and spoke model has been rolled out which in rural areas or larger urban conurbations supports access for service users by taking services into the community
- All ADS services provide interpreters where necessary. Such services are provided within a framework of sound governance underpinned by a comprehensive interpreter policy which has been sanctioned by the charities insurance providers
- During the pandemic the rapid increase in development of the use of technology was underpinned by a parallel development of standard operational procedures and standards. This ensured the governance systems in place were able to work effectively. This is supported by comprehensive, GDPR compliant, data protection policies.
- Where possible services are taken into communities through service 'hubs'

Access

There is often a short window during which substance misusers are motivated to engage with positive change. The charity therefore also focuses on the speed at which the public can access its services, and the ADS Board sets targets for waiting times.

Initial advice and support is ordinarily offered through 'walk in' or Direct Access facilities. However, during the pandemic the service was delivered virtually over the phone. This ensured that service users and carers continued to be able to access this element of the service immediately continuing a zero-waiting time for this service element.

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Barriers to accessing service can include geography and transport difficulties. During the pandemic the charity further developed its virtual offer to enable people to access services and support. This includes Live Chat, a Facebook based Recovery Network and on-line screening and referral.

For structured and care planned interventions waiting times have been maintained within the 3 week target set by the Board and in line with national standards. This was maintained using welcome groups delivered virtually. Thereafter, one to one interventions were delivered virtually for the majority of service users. Where clinical assessments required face to face contact, the services developed standard operating procedures informed by covid-19 risk assessments. PPE was provided to service users where necessary.

The use of virtual clinical appointments was informed and supported by results of the first known randomly controlled trial (RCT) of Telemedicine versus Face-to-Face consultations for patients with opioid dependence attending prescriber review, approved by the Health Research Authority. The research was completed within the East Riding service and the results presented at the June 2021 Royal College of Psychiatrists international congress and published in the BJPsych open journal.

Quality and performance

A robust Quality Assurance framework is in place which contains a range of internal quality indicators for both human resources and service delivery. These are reported monthly to managers and on a quarterly basis to the Board.

The charity holds the ISO9001:2015 Quality Management accreditation and the Investors in People award. These assure the quality of the organization and provide external scrutiny.

An internal quality dashboard is tabled at each Board meeting which includes a range of indicators agreed by the Board.

A good employer and a good place to work

The ADS is proud to be a good employer and a good place to work but continues to seek improvement. During the pandemic the charity developed ways to continue to support employees. These ranged from policy development and review, including the agile working policy and other new initiatives such as the introduction of welfare checks for those working remotely which supplemented the existing supervision system. Regular covid-19 bulletins were issued offering advice, guidance, and information in a rapidly changing world. To ensure connections across the charity a light hearted monthly 'News from around the ADS' newsletter was produced.

Key measures such as average staff turnover and appraisals completed within the target time continue to improve.

Short Term Sickness		
Result		
Year	%	
2020/21	1.53	Improved
2019/20	3.05	

Short term sickness has improved since last year and remains within the target set by the Board of 4%.

Turnover		
Result		
Year	%	
2020/21	0.80	Improved
2019/20	1.24	

Turnover has improved since last year to 0.80% and remains within the target set by the Board of 3%.

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The charity offers a supportive environment for employees, encouraging personal development. 98.89% of appraisals were completed within 28 days of the due date. This is an improvement in performance since last year. All employees had a personal training plan in place. With all Health and Safety targets met, the charity can demonstrate its commitment to assuring the health and safety of its employees at work.

Appraisals		
Result		
Year	%	
2020/21	98.89	Improved
2019/20	91.51	

Financially sound

The ADS has effective financial controls in place which enable it to manage its internal finances and provide timely information to commissioners in order to support the management of their budgets.

Due to continued good financial planning and management, this year it has been possible to plan for and implement a number of new initiatives. These include investing in Generis an exciting new service aiming to extend support beyond traditional services to employees and employers and the continued provision of the service user funds to all services.

Towards the end of the year this enabled the charity to provide significant resources to support its response to the covid-19 pandemic and subsequent lock down including the purchase of equipment to allow virtual groups and the design and production of short 20 second films giving vital information to service users and the wider drug and alcohol using population.

Offer value for money

The ADS has been able to support commissioners in a difficult financial climate by returning services which are value for money. In many instances the agency has been able to deliver contracts under the contracted price thus ensuring that the benefit from public money is maximized. The charity has been able to enhance services through making bids to grant making bodies and other sources outside of the statutory commissioning system.

Through fundraising, the ADS can support recovery beyond contract specifications including enhancements and activities such as service users and family events. This year more than many others the ability to purchase additional resources was critical in ensuring service users continued to receive support. For example, the live chat facility was extended and staffed using a rota drawn from across all the charities services.

Deliver high quality services

The ADS collect evidence which monitors that its services are effective in supporting positive change in people affected by substance misuse. Data is submitted to the National Drug Treatment Monitoring System (NDTMS). The performance figures demonstrate that ADS services successfully promoted and delivered positive outcomes for service users

Approximately 9(8.8) people per week leave services free of the substance used problematically and do not return. (Ref: NDTMS <https://www.ndtms.net/> data to 31 March 2020)1)

Mission statement

The charities mission statement is "... to support people affected by substance misuse to make positive change". The charity strives to ensure that all service users it has contact with benefit from that contact including those who do not exit drug or alcohol free or in a planned way. In order to measure the wider impact of services the charity has invested in software which enabled the collection and analysis of changes in wellbeing domains. The data is collected using the Treatment Outcome Profile (TOP's) a validated tool of measurement.

The data below shows the percentage improvement for all service users with whom the charity has contact, indicating that there is a benefit to those we see.

The Alcohol and Drug Service

Report of the Trustees for the year ended 31st March 2021

Domain	Percentage improvement across all discharges	
	East Riding	Doncaster
Psychological Health	27.0%	30.7%
Quality of Life	20.2%	30.0%
Physical Health	17.0%	22.6%

Regularly seek the opinions of its stakeholders

Commissioners are consulted in a number of formal and informal ways. In addition to formal monitoring meetings a partnership approach to developments and joint planning ensures the opinions of commissioners are embedded in the service development.

Service Users are regularly consulted throughout the ADS services, with some services operating an on-going formal consultation and others using periodic surveys. Feedback is sought on an on-going basis from Service User Groups and mentors to ensure their ideas and thoughts are reflected and their involvement is included, in the co-design and implementation of new developments.

For employees, consultation is through team and other meetings, supervision, and whole service events. An annual ADS conference offers the opportunity for all ADS employees and those of partnership organisations to be consulted. An employee forum is in place through which employee representatives meet with the Chief Executive. News and the publication of annual plans continue to be posted on the ADS intranet ensuring that all employees have access to information, policies and plans in an easy to access format.

Diversity

The charity has a formal diversity monitoring mechanism and the data from this is reviewed regularly by the Board. The recruitment and employment process is monitored to enable the charity to monitor and ensure that the processes themselves do not discriminate and act as a barrier to employment with the charity. All indicators were positive.

The Agency

Based upon its stated focus, the Alcohol and Drug Service offers a confidential, professional, modern approach to alcohol and drug problems. At present our services cover the areas of the East Riding, Doncaster and Hull.

The ADS has maintained its commitment to its core focus under the following four headings.

- The full range of community based services
- Delivering services to both rural and urban areas
- Partnership working.
- Supporting early intervention outside of specialist services

Service delivery

All service delivery has continued throughout the pandemic and the associated restrictions using a mix of innovative solutions, new technology and expertise.

The charity continues to develop alliances and partnerships to provide service users with access to key wrap around support vital for sustaining recovery. Talks to bring a supported accommodation provider into the fold have resulted in a verbal agreement to proceed. The formal agreement and contracts are expected to be signed early in the 2021/22 financial year.

The charity also recognises the need to continue enhancing the skills of its employees and to seek to retain these skills. A career map has been agreed and will be rolled out in 2021/22. The map describes the academic qualifications for each role in the service and operational structure offering assurance of quality, while at the same time allowing employees to plan a career with ADS.

The Alcohol and Drug Service

Report of the Trustees for the year ended 31st March 2021

Despite the pandemic ADS have continued to offer the Assessed and Supported Year in Employment for newly qualified social workers and placements to social workers in training. Thus, further supporting the development of a professional workforce and ensuring that the next generation of qualified professionals understands substance misuse.

Recognising that the whole community has a role in promoting positive change in those with problematic substance use and those who may be beginning to develop a problem, the charity created a project to support employers to do so. Generis is aimed at supporting employers to develop approaches to benefit both their employees and employers.

Objectives and activities

The overarching aim of the ADS is:

"To identify and help prevent, as well as actively promote the means of preventing, alcohol-related problems and other addictive behaviours such as drug and substance misuse. Also to provide counselling help and care management for clients with the above problems, and to provide advice, support and help for the families of persons with alcohol problems and other addictive behaviours, as outlined above" (ADS constitution and articles of memorandum)

This is clearly articulated in the agency's published mission statement:

"The ADS will work in partnership to support people affected by substance misuse to make positive change"

Within this the agency has set clear business and service objectives within a robust planning and monitoring framework that include a strategic plan, an annual workforce development plan and an annual business plan. Within these plans long term and annual objectives are set and monitored through a reporting framework.

Business and finance

A 'contribution' charge is levied on each contract as a vehicle for demonstrating and ensuring that the maximum amount of income is spent on direct service provision. The target of 10% set by the Board has been met again this year.

Service and Human Resources

A Human Resource performance framework is in place and progress against the annual workforce development plan is reported directly to the Board, which sets and reviews performance targets annually.

A robust service performance framework is in place. The performance targets are set and reviewed annually by the Board. All national and contractual targets have been met.

Through a systematic and flexible approach to planning and management, the development of the charity has been achieved in a sustainable manner.

Operations

Aspire (Doncaster)

Delivered with our partner the Rotherham, Doncaster and South Humber NHS Foundation Trust (RDaSH), the Aspire service is a unique community based recovery model based on our three community approach. With a large caseload, a significant group work element and being part way through a change in delivery model, the pandemic was a challenge. However, the service response using a mix of innovation and technology ensured that all service users received one to one support and where appropriate virtual group work.

The very popular annual Recovery Games celebrating recovery was unfortunately not able to take part due to the pandemic restrictions, but the time was spent planning for the next and ensuring the profile of the games remained high.

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Access and Liaison Service

Embedded within a larger mental health team primarily based in Doncaster Royal Infirmary (DRI), the service found itself at the sharp end of the pandemic. The staff team rose to the challenge and further developed and integrated into the wider DRI.

A wide range of people not usually seen by substance misuse services were seen and supported to make positive change, access wider 'wrap around services, and into treatment with specialist services.

The East Riding Partnership

Delivered with our partner The Humber Teaching NHS Foundation Trust, the service covers a large rural area of approximately 900 square miles. The hub-based service structure provided a framework for continued delivery in the pandemic. Adopting an approach which saw each hub become a 'bubble' enabled the maximum number of staff to continue to work on site.

Local research was undertaken to monitor the impact of the change in delivery throughout the pandemic enabling the service to effectively manage the situation and maintain service outcomes.

Hull Primary Care Addiction Service

The service caters for a service user group who are long term users but who, due to a variety of protected factors, are unlikely to achieve abstinence in the foreseeable future. The service is delivered mainly in Primary Care GP practices, so service delivery was initially a challenge. The response was swift and effective and service users continued to receive one to one support virtually. A review of the skill mix in the team resulted in the recruitment of an additional qualified social worker.

Generis

Aimed at offering support to employees to prevent substance use becoming a serious problem for their employees and business, Generis articulates the economic and employee welfare benefits to provide a clear business case for employers.

As the business model was centred on on-site delivery Generis was initially affected by the pandemic and associated lockdowns. However, the service responded by using the time of lockdowns to develop an on-line portal through which to deliver training. The portal is operational, and accreditation has been received from the qualification awarding bodies. It has also been confirmed that Generis has achieved 'direct award' status for the awarding bodies.

Whilst the pandemic initially resulted in a pause in the development of the service a review of the approach and marketing resulted in significant recovery over the final two quarters of the year. With enquiries and more companies buying in, the future looks bright.

Digital and social media

The pandemic response was heavily reliant on technology with both internal and external virtual meetings along with service delivery. The ability to get messages out quickly was crucial and enabled quick and accurate information to be made available. The further development of the live chat facilities enabled direct access to expert support and advice.

A review of the ICT strategy will take place in the coming year and lessons learned implemented.

Social media

Facebook, Instagram and Twitter continue to be utilized by the charity and service user groups are encouraged to use their own Facebook pages to support their recovery network.

Website

The website is continuously developed in response to changing need and the environment and was crucial to both provide live chat access and to enabling Generis to deliver services.

The address is: www.ads-uk.org

The Alcohol and Drug Service

Report of the Trustees for the year ended 31st March 2021

Financial management

Introduction

The economic environment has been challenging over recent years with competition growing, funding reducing and a commissioning approach increasingly characterised by the use of commercial tendering mechanisms. In this challenging landscape the ADS has utilised its strong financial position to invest in the skills and resources to ensure that its services remain of a high quality and that it continues to effectively deliver on its mission.

Income

There was a slight increase in income (1.89%) this year with overall income at £2,991,754 (2019/20 £2,936,290).

Expenditure

The majority of the ADS's funding is Restricted, in that the income is required to be expended on specific services that are contracted. Expenditure in 2020/21 amounted to £2,768,446 (2019/20 £2,728,344)). Whilst most of this is pay costs there has been a continued investment in up skilling key posts and resourcing the organisation to meet the challenges of the current economic environment. The great majority of these costs relate primarily to the operational staff, and the ADS continue to minimise management and administration costs and demonstrate best value to commissioners. In order to ensure this is transparent to purchasers a direct charge of 10% is levied on all contracts.

Balance sheet

There has been no significant change in the fixed assets of the ADS.

The balance of cash held across all accounts at the year-end was £1,576,280 (2019/20 £1,154,320)

Corporate governance, risk management and reserves policy

The ADS Trustees have given consideration to the major risks to which the Charity is exposed and to the systems designed to mitigate those risks. The ADS has an experienced Management Board, principally drawn from senior figures in commerce, health and the criminal justice system, which has ably supported its growth.

The Management Board oversees and approves the overall strategy and management of the ADS and meets four times a year, reviewing business developments and agreeing policy with the Executive Team.

The Chief Executive is responsible for day to day control of operations and the performance of the ADS. The Chief Executive has also set in place operational controls over service provision, to ensure that employees are trained and working to proper standards.

An annual Business and Finance Strategy review is carried out, and from this an Action Plan is completed and agreed by the Board. The plan sets out priorities for new service opportunities and funding. The ADS prepares detailed budgets and monthly management accounts, and the performance of each cost centre is monitored against budget by the budget holder supported by a management accountant. The Management Board monitor performance against the global budget.

In order that the ADS is compliant with Charity Commission guidelines, and to enable it to deal with any issues arising from short-term fluctuations in funding and/or cash flow, the Board sets a minimum reserves target. This target has been achieved and maintained. The mechanism for calculating the minimum reserves target sits within a comprehensive reserves policy that is reviewed annually.

The Alcohol and Drug Service

Report of the Trustees for the year ended 31st March 2021

The overall finance strategy is delivered through a range of annual plans and policies ensuring the delivery of the charity's objectives. This balanced approach has enabled the investment in capacity and infrastructure alongside traditional investments and a business case approach through which additional income is generated while enhancing the charity's ability to deliver its objectives.

Outlook

The service is in a sound financial position and the recent investment has ensured that the structures, skills and resources are in place to control and manage expansion and development going forward.

The operational management structure and systems reflect this and are sufficiently robust to manage and sustain development in the future. Alongside this the charity has a robust planning structure which supports an ethos of continuous improvement and development to enable forward planning and ensure the Board is able to continue to govern the agency effectively.

The ADS is well placed to build on its core areas and further develop and expand its services in the region. It has a growing reputation locally for providing a quality service, with a pro-active and experienced management team, supported by an active, professionally focused Management Board.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Alcohol and Drug Service is an incorporated Charity governed by the Constitution and Memorandum and Articles of Association adopted 2nd February, 2005. This ensures that the risk to Trustees is managed and that the charity is able to continue to attract and retain the calibre of Trustees necessary to maintain a Board of the highest quality best suited to deliver sound governance to the charity.

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

The Constitution and Memorandum and Articles of Association set out the rules regarding membership and all members shall be entitled to vote at all general meetings of the agency.

The governance of the agency is the responsibility of the Board Trustees. A list of the Trustees can be found on page 1. Trustees are either elected at the annual general meeting or co-opted if necessary. The day to day management of the charity is devolved by the Board to an Executive Team (ET). The list of the members of the ET can be found on page 1. The principal office is situated at 82, Spring Bank, Hull.

In the event of a winding up of the charity any surplus funds must be granted to any such charitable organisation having objects similar to those of the agency.

The Alcohol and Drug Service

Report of the Trustees for the year ended 31st March 2021

TRUSTEES' RESPONSIBILITY STATEMENT

The Trustees, who are also directors of the charity for the purposes of the Companies Act, submit their annual report and the audited financial statements for the year ended 31st March 2021. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in 2005 in preparing the annual report and financial statements of the charity.

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

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements and;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation

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

- There is no relevant audit information of which the charitable company's auditor is unaware; and
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The Trustees have overall responsibility for ensuring that the charity has appropriate systems of internal controls, financial and otherwise. They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

An experienced Management Board oversees the charity, with the Executive Team reporting to the Board and being responsible for the day to day operational functioning of the charity.

Financial performance is monitored through the preparation of detailed budgets, forecasts and monthly management accounts.

The charity has an overarching objective to allow its resources to be allocated by those closest to its services and service users, while maintaining robust financial control. In order to enable this, the charity has a detailed budget setting procedure and map describing a process which ensures that local budget holders have a full input in setting their service budgets and accounts for organisational priorities and governance.

The process is reviewed annually with a primary indicator being the year end position of individual cost centers. The returning of a balanced position or better at the year end indicates that the initial budgets set were accurate and have been managed effectively throughout the year demonstrating that the process is proving effective.

The Alcohol and Drug Service

Report of the Trustees for the year ended 31st March 2021

The organization continues to explore the most effective ways to invest its resources in furtherance of its objectives. A comprehensive investment strategy and attendant policy is in place which includes a definition of investment encompassing traditional investment which seeks a monetary return and a category outlining the use of resources to enhance the charities capacity to improve services for service users, deliver on current contracts and better position it to increase business going forward.

The workforce development plan is based on an analysis of performance and supply and demand. The plan accounts for personal development; service and departmental development and succession planning.

All developments are linked with the charity's strategic, business and workforce development plans.

The charity publishes its annual and strategic plans on its intranet allowing all employees access and inviting scrutiny

Trustee policy and procedures

The ADS has robust systems in place for assuring the quality of its trustees, they include the following;

- Each role in the Board and its sub-groups has a specific Job Description and Persons Specification
- Board member recruitment policy and procedure
- Board member induction policy and procedure
- Board member training policy and procedure
- Board member registration of interests policy and procedure

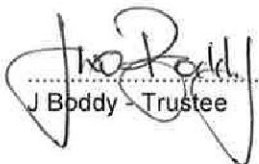
Chief Executive performance and salary

- The Chief Executive's performance targets and salary are agreed by a Remuneration Committee comprising 3 trustees.

AUDITORS

The auditors, Smailes Goldie, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on ...1st October 2021... and signed on its behalf by:


J Boddy - Trustee

Report of the Independent Auditors to the Members of The Alcohol and Drug Service

Opinion

We have audited the financial statements of The Alcohol and Drug Service (the 'charitable company') for the year ended 31st March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31st March 2021 and of its incoming resources and application of resources, including its 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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company 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 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. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors 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.

In connection with our audit of the financial statements, 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 the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Report of the Independent Auditors to the Members of The Alcohol and Drug Service

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

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

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; 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; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

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.

Report of the Independent Auditors to the Members of The Alcohol and Drug Service

Our responsibilities for the audit of the financial statements

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 a Report of the Independent Auditors 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

The extent to which the audit was considered capable of detecting irregularities including fraud

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation. An understanding of these laws and regulations and the extent of compliance was obtained through discussion with management and inspecting legal and regulatory correspondence.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by making enquiries of management and considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with relevant regulators and legal advisors.

Due to the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission, or misrepresentation.

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. This description forms part of our Report of the Independent Auditors.

**Report of the Independent Auditors to the Members of
The Alcohol and Drug Service**

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 auditors' 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, for our audit work, for this report, or for the opinions we have formed.



James Sharpley FCA (Senior Statutory Auditor)
for and on behalf of Smailes Goldie
Chartered Accountants
Statutory Auditor
Regent's Court
Princess Street
Hull
East Yorkshire HU2 8BA

1st October 2021

The Alcohol and Drug Service

Statement of Financial Activities (Incorporating an Income and Expenditure Account) for the year ended 31st March 2021

	Notes	Unrestricted funds £	Designated Funds £	Restricted fund £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM						
Donations and sundry income	2	12,318	-	19,690	32,008	30,453
Charitable activities	5					
Grants and contracts		277,546	-	2,667,955	2,945,501	2,877,448
Training		3,299	-	-	3,299	13,805
Other trading activities	3	10,810	-	-	10,810	12,259
Investment income	4	136	-	-	136	2,325
Total		304,109	-	2,687,645	2,991,754	2,936,290
EXPENDITURE ON						
Charitable activities	6					
Grants and contracts		275,647	11,591	2,450,249	2,737,487	2,699,381
Governance costs		6,850	-	2,600	9,450	12,600
Raising funds		21,509	-	-	21,509	16,363
Total		304,006	11,591	2,452,849	2,768,446	2,728,344
NET INCOME/(EXPENDITURE)		103	(11,591)	234,796	223,308	207,946
Transfers between funds	18	45,809	16,089	(61,898)	-	-
Net movement in funds		45,912	4,498	172,898	223,308	207,946
RECONCILIATION OF FUNDS						
Total funds brought forward		703,069	-	431,458	1,134,527	926,581
TOTAL FUNDS CARRIED FORWARD		748,981	4,498	604,356	1,357,835	1,134,527

The notes form part of these financial statements

The Alcohol and Drug Service

Balance Sheet 31st March 2021

	Notes	2021 £	2020 £
FIXED ASSETS			
Tangible assets	12	69,250	69,250
CURRENT ASSETS			
Debtors	13	419,123	230,427
Cash at bank		<u>1,576,280</u>	<u>1,154,320</u>
		1,995,403	1,384,747
CREDITORS			
Amounts falling due within one year	14	(637,568)	(250,220)
NET CURRENT ASSETS		<u>1,357,835</u>	<u>1,134,527</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		1,427,085	1,203,777
CREDITORS			
Amounts falling due after more than one year	15	(69,250)	(69,250)
NET ASSETS		<u>1,357,835</u>	<u>1,134,527</u>
FUNDS	18		
Unrestricted funds:			
Unrestricted fund		748,981	703,069
Designated fund		<u>4,498</u>	-
		753,479	703,069
Restricted funds		<u>604,356</u>	<u>431,458</u>
TOTAL FUNDS		<u>1,357,835</u>	<u>1,134,527</u>

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

The financial statements were approved by the Board of Trustees and authorised for issue on 1st October 2021 and were signed on its behalf by:


U Vickerton - Trustee

The Alcohol and Drug Service

Cash Flow Statement for the year ended 31st March 2021

	Notes	2021 £	2020 £
Cash flows from operating activities			
Cash generated from operations	1	<u>421,824</u>	<u>368,384</u>
Net cash provided by operating activities		<u>421,824</u>	<u>368,384</u>
Cash flows from investing activities			
Interest received		<u>136</u>	<u>2,325</u>
Net cash provided by investing activities		<u>136</u>	<u>2,325</u>
Change in cash and cash equivalents in the reporting period		421,960	370,709
Cash and cash equivalents at the beginning of the reporting period		<u>1,154,320</u>	<u>783,611</u>
Cash and cash equivalents at the end of the reporting period		<u>1,576,280</u>	<u>1,154,320</u>

The notes form part of these financial statements

The Alcohol and Drug Service

Notes to the Cash Flow Statement for the year ended 31st March 2021

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

	2021 £	2020 £
Net income for the reporting period (as per the Statement of Financial Activities)	223,308	207,946
Adjustments for:		
Interest received	(136)	(2,325)
(Increase)/decrease in debtors	(188,696)	96,424
Increase in creditors	<u>387,348</u>	<u>66,339</u>
Net cash provided by operations	<u>421,824</u>	<u>368,384</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.20 £	Cash flow £	At 31.3.21 £
Net cash			
Cash at bank	<u>1,154,320</u>	<u>421,960</u>	<u>1,576,280</u>
	<u>1,154,320</u>	<u>421,960</u>	<u>1,576,280</u>
Total	<u>1,154,320</u>	<u>421,960</u>	<u>1,576,280</u>

The notes form part of these financial statements

**Notes to the Financial Statements
for the year ended 31st March 2021**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Income

- Income from donors and supporters

Grants are included in the Statement of Financial Activities under the accruals concept. Cash donations and gifts are included in full in the Statement of Financial Activities as they are received. Cash collected at special fund raising events is included in the Statement of Financial Activities after deducting the expenditure incurred directly in staging the event. When incoming resources are received in advance or services have not been provided the incoming resources should be deferred. Deferred income is not recognised in the Statement of Financial Activities until the charity is entitled to the incoming resource and instead is disclosed as a liability in the balance sheet.

- Voluntary income

Cash donations, gifts and legacies are included in full in the Statement of Financial Activities as they are received.

- Other operating income

All other income is accounted for on an accruals basis.

- Investment income

Bank interest and investment bond income is included in the Statement of Financial Activities on receipt.

Expenditure

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

Administration includes the cost of management of the Charity's affairs.

Tangible fixed assets

Depreciation is calculated on the straight line basis to write down the cost of all fixed assets, except buildings, over their expected useful lives.

The lives generally applicable are:

Office equipment	5 - 6 years
Fixtures and fittings	4 years

The Charity only considers capitalising items over £1,000.

**Notes to the Financial Statements - continued
for the year ended 31st March 2021**

1. ACCOUNTING POLICIES - continued

Taxation

The Alcohol & Drug Service Limited is a U.K. registered Charity, number 1108595. All the Charity's income is applied to its charitable objectives and the Charity is, therefore, exempt under current legislation from most forms of taxation.

Value added tax is not recoverable by the Charity and is therefore charged to the Statement of Financial Activities or Balance Sheet as incurred.

Fund accounting

- Unrestricted funds

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the Charity without further specified purpose and are available as general funds.

- Designated funds

Designated funds are funds earmarked by the management committee for a particular purpose.

- Restricted funds

Restricted funds are to be used for a specific purpose as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs where applicable..

Hire purchase and leasing commitments

Rentals payable under operating leases are charged to the statement of financial activities over the period of the lease on a straight line basis.

Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

2. DONATIONS AND SUNDRY INCOME

	2021	2020
	£	£
Sundry income	10	8,836
Donations and gifts	<u>31,998</u>	<u>21,617</u>
	<u>32,008</u>	<u>30,453</u>

3. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Placements and training	<u>10,810</u>	<u>12,259</u>

The Alcohol and Drug Service

Notes to the Financial Statements - continued for the year ended 31st March 2021

4. INVESTMENT INCOME

	2021 £	2020 £
Bank interest	<u>136</u>	<u>2,325</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2021 £	2020 £
Grants	Grants and contracts	2,945,501	2,877,448
Training	Training	<u>3,299</u>	<u>13,805</u>
		<u>2,948,800</u>	<u>2,891,253</u>

Grants were received from the following bodies during the year:

	2021 £	2020 £
Hull	340,398	340,398
Doncaster Drug & Alcohol Service	1,634,869	1,701,561
East Riding Partnership	778,574	790,982
Access & Liaison	<u>191,660</u>	<u>44,507</u>
	<u>2,945,501</u>	<u>2,877,448</u>

6. CHARITABLE ACTIVITIES COSTS

Costs directly allocated to activities are as follows:

	Raising funds £	Direct service activity £	Governance £	2021 £	2020 £
Client health supplies	-	1,696	-	1,696	20,334
Staff costs	19,967	2,443,749	-	2,463,716	2,351,236
Recruitment	-	3,960	-	3,960	11,122
Staff training	252	10,426	-	10,678	28,798
Equipment purchase	-	88	-	88	1,664
Administration costs	471	22,345	-	22,816	24,425
Audit fees	-	-	6,070	6,070	6,706
AGM and annual report	-	-	708	708	840
Premises - direct	-	161,159	-	161,159	162,419
Support costs (note 7)	819	94,034	2,672	97,525	113,887
Volunteer expenses	-	28	-	28	6,913
	<u>21,509</u>	<u>2,737,485</u>	<u>9,450</u>	<u>2,768,444</u>	<u>2,728,344</u>

**Notes to the Financial Statements - continued
for the year ended 31st March 2021**

7. SUPPORT COSTS

	Management
	£
Raising funds	819
Grants and contracts	94,034
Governance costs	2,672
	<u>97,525</u>

Support costs, included in the above, are as follows:

	Raising funds	Grants and	Governance	2021	2020
	£	contracts	costs	£	£
General office and finance	19	11,110	72	11,201	13,478
Central premises	-	15,514	-	15,514	20,121
Communications	800	64,279	-	65,079	74,607
Bank charges	-	633	-	633	769
Professional fees	-	2,498	2,600	5,098	4,912
	<u>819</u>	<u>94,034</u>	<u>2,672</u>	<u>97,525</u>	<u>113,887</u>

8. NET INCOME/(EXPENDITURE)

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

	2021	2020
	£	£
Auditors' remuneration	6,070	6,706
Operating lease rentals	<u>101,686</u>	<u>70,939</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2021 nor for the year ended 31st March 2020.

The Alcohol and Drug Service

Notes to the Financial Statements - continued for the year ended 31st March 2021

9. TRUSTEES' REMUNERATION AND BENEFITS - continued

Trustees' expenses

Trustees were reimbursed £nil (2020: £73) during the year for travel and expenses.

10. STAFF COSTS

	2021 £	2020 £
Wages and salaries	2,064,080	1,932,442
Social security costs	184,848	169,236
Pension	153,300	149,498
Healthcare	4,999	4,301
	<u>2,407,227</u>	<u>2,255,477</u>

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

	2021	2020
Average number of employees	83	80
Average number of volunteers	<u>21</u>	<u>19</u>
	<u>104</u>	<u>99</u>

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

	2021	2020
£70,001 - £80,000	<u>1</u>	<u>1</u>

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Designated Funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and sundry income	8,824	-	21,629	30,453
Charitable activities				
Grants and contracts	264,790	-	2,612,658	2,877,448
Training	13,805	-	-	13,805
Other trading activities	12,259	-	-	12,259
Investment income	<u>2,325</u>	<u>-</u>	<u>-</u>	<u>2,325</u>
Total	302,003	-	2,634,287	2,936,290
EXPENDITURE ON				
Charitable activities				
Grants and contracts	219,398	16,053	2,463,930	2,699,381
Governance costs	12,600	-	-	12,600
Raising funds	16,363	-	-	16,363

Notes to the Financial Statements - continued
for the year ended 31st March 2021

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Designated Funds £	Restricted fund £	Total funds £
Total	248,361	16,053	2,463,930	2,728,344
NET INCOME/(EXPENDITURE)	53,642	(16,053)	170,357	207,946
Transfers between funds	96,244	7,867	(104,111)	-
Net movement in funds	149,886	(8,186)	66,246	207,946
RECONCILIATION OF FUNDS				
Total funds brought forward	553,183	8,186	365,212	926,581
TOTAL FUNDS CARRIED FORWARD	703,069	-	431,458	1,134,527

12. TANGIBLE FIXED ASSETS

	Freehold property £	Office equipment £	Totals £
COST			
At 1st April 2020 and 31st March 2021	69,250	8,498	77,748
DEPRECIATION			
At 1st April 2020 and 31st March 2021	-	8,498	8,498
NET BOOK VALUE			
At 31st March 2021	69,250	-	69,250
At 31st March 2020	69,250	-	69,250

In 1991 a grant was received from the then Hull Health Authority which was used to make necessary improvements to the property. The total cost of these improvements amounted to £42,041 against which a grant of £42,000 was received. The freehold land and buildings themselves were donated by the Hull Health Authority subject to a legal charge in their favour which was set at the open market value as assessed by the District Valuer as £69,250.

In order to comply with the accounting requirements of the Statement of Recommended Practice "Accounting and Reporting by Charities" published in 2005, the Trustees introduced the current value of the property into the Charity's balance sheet, together with the accompanying legal charge of the same amount.

The Trustees are of the opinion that the property occupied for the purposes of the Charity is maintained to such a level that ensures that the estimated useful life of the property is of such a length as to make a depreciation charge immaterial and therefore one has not been provided in the year ended 31st March, 2021.

The Charity is not subject to taxation and therefore no liability would arise if the building were sold at its valuation.

The Alcohol and Drug Service

Notes to the Financial Statements - continued for the year ended 31st March 2021

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade debtors	360,774	144,515
Other debtors	7,785	31,515
Prepayments and accrued income	50,564	54,397
	<u>419,123</u>	<u>230,427</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	20,259	57,580
Other creditors	486,959	110,626
Accruals and deferred income	130,350	82,014
	<u>637,568</u>	<u>250,220</u>

15. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2021	2020
	£	£
East Riding & Hull Health Authority	<u>69,250</u>	<u>69,250</u>

The East Riding & Hull Health Authority holds a legal charge on the building donated to the Charity. Should the building be sold or cease to be used for the charitable objects of the Charity then £69,250 would be due to the Authority.

16. LEASING AGREEMENTS

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

	2021	2020
	£	£
Within one year	101,686	70,939
Between one and five years	<u>98,542</u>	<u>51,686</u>
	<u>200,228</u>	<u>122,625</u>

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Designated Funds	Restricted fund	2021 Total funds	2020 Total funds
	£	£	£	£	£
Fixed assets	-	-	69,250	69,250	69,250
Current assets	788,911	5,448	1,201,044	1,995,403	1,384,747
Current liabilities	(39,930)	(950)	(596,688)	(637,568)	(250,220)
Long term liabilities	-	-	(69,250)	(69,250)	(69,250)
	<u>748,981</u>	<u>4,498</u>	<u>604,356</u>	<u>1,357,835</u>	<u>1,134,527</u>

Notes to the Financial Statements - continued
for the year ended 31st March 2021

18. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
Unrestricted fund	703,069	103	45,809	748,981
Designated fund	-	(11,591)	16,089	4,498
	703,069	(11,488)	61,898	753,479
Restricted funds				
Restricted fund	431,458	234,796	(61,898)	604,356
TOTAL FUNDS	1,134,527	223,308	-	1,357,835

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted fund	304,109	(304,006)	103
Designated fund	-	(11,591)	(11,591)
	304,109	(315,597)	(11,488)
Restricted funds			
Restricted fund	2,687,645	(2,452,849)	234,796
TOTAL FUNDS	2,991,754	(2,768,446)	223,308

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.20 £
Unrestricted funds				
Unrestricted fund	553,183	53,642	96,244	703,069
Designated fund	8,186	(16,053)	7,867	-
	561,369	37,589	104,111	703,069
Restricted funds				
Restricted fund	365,212	170,357	(104,111)	431,458
TOTAL FUNDS	926,581	207,946	-	1,134,527

The Alcohol and Drug Service

Notes to the Financial Statements - continued for the year ended 31st March 2021

18. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted fund	302,003	(248,361)	53,642
Designated fund	-	(16,053)	(16,053)
	302,003	(264,414)	37,589
Restricted funds			
Restricted fund	2,634,287	(2,463,930)	170,357
TOTAL FUNDS	<u>2,936,290</u>	<u>(2,728,344)</u>	<u>207,946</u>

Restricted funds

The income funds of the Charity include restricted funds comprising the following unexpended balances of donations and grants held on trusts to be applied for specific purposes:

	Fund at 1st April 2020 £	Incoming resources £	Resources expended £	Transfer from unrestricted fund £	Fund at 31st March 2021 £
Hull Primary Care					
Addictions Service	21,231	309,453	(289,611)	(21,231)	19,842
East Riding Partnership	40,670	706,141	(671,430)	(40,668)	34,713
Service user group restricted donations	15,270	19,690	(134)	-	34,826
Doncaster Drug & Alcohol Service	344,511	1,486,245	(1,372,646)	-	458,110
Access & Liaison	9,776	166,116	(119,027)	-	56,865
	<u>431,458</u>	<u>2,687,645</u>	<u>(2,452,848)</u>	<u>(61,899)</u>	<u>604,356</u>

Each project is subject to individual funding specifically for that project and as a result has a restriction on its use placed upon it by the donor. The balance will fund expenditure yet to be incurred.

Designated Funds

	Fund at 1st April 2020 £	Incoming resources £	Resources expended £	Transfer from unrestricted fund £	Fund at 31st March 2021 £
Central marketing development	-	-	(11,591)	11,689	98
Central workforce enhancement	-	-	-	4,400	4,400
	<u>-</u>	<u>-</u>	<u>(11,591)</u>	<u>16,089</u>	<u>4,498</u>

**Notes to the Financial Statements - continued
for the year ended 31st March 2021**

19. EMPLOYEE BENEFIT OBLIGATIONS

The charity operates a defined contribution scheme, the amount charged to the Statement of Financial Activities in the year to 31st March 2021 was £153,300 (2020: £149,498). There are also some employees in the NHS pension scheme which cannot be valued and is, therefore, disclosed on a contributions basis. Required payments to all of the schemes are up to date.

20. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2021.

