

Charity Registration Number: 1126901

Company Registration Number: 6654028 (England and Wales)



**DATUS ENABLING RECOVERY
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

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LEGAL AND ADMINISTRATIVE INFORMATION

Trustees/Directors	Dave Targett – Chair (Trustee and Director) Helen Cochrane – Vice-Chair (Trustee and Director) James Sadler – CEO (Trustee and Director) Darren Woodward (Trustee and Director) Hannah Worth (Director only) (resigned 9 October 2021)
Treasurer	Darren Woodward
Company Secretary	Helen Cochrane
Registered Office	45 Alcester Street Digbeth Birmingham B12 OPH
Charity number	1126901
Company number	6654028 (registered in England and Wales)
Independent Examiner	Paul Bowater ACA
Accountants	BVSC 138 Digbeth Birmingham B5 6DR
Bankers	Lloyds TSB 114-116 Colmore Row Birmingham B3 3BD

DATUS ENABLING RECOVERY

TRUSTEES REPORT (INCLUDING DIRECTORS REPORT) YEAR ENDED 31 MARCH 2021

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report and unaudited financial statements of the charity for the year ending 31 March 2021.

Trustees

The trustees, who are also the directors for the purposes of company law, and who served during the year and up to the date of signature of the unaudited financial statements were:

Dave Targett – Chair (Trustee and Director)

Helen Cochrane – Vice-Chair (Trustee and Director)

James Sadler – CEO (Trustee and Director)

Darren Woodward (Trustee and Director)

Hannah Worth (Director only) (resigned 7 October 2021)

None of the directors has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of winding up.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document:

Drug and Treatment User Service (DATUS) was registered as a charity on 25 November 2008 and incorporated on 22 July 2008. The Company has no share capital and it is legally governed by its articles of association, every member promises, if the Charity is dissolved while he or she is a member or within 12 months after he or she cease to be a member, to contribute such sum, not exceeding £10, as may be demanded by him or her towards debt and liabilities incurred as a result of the running of the charity.

Recruitment and Appointment of Trustees:

New trustees can be nominated by an existing member of the DATUS Board in line with current requirements and guidelines. The board will then, at a board meeting, discuss the nomination and nominees will then be elected to the Board on the basis of a majority vote by the Board of Trustees.

In unique situations where number or skills of Trustees is deemed by the board to have fallen below what is required by the organisations governance framework external recruitment will be used. In this situation normal recruitment procedures within the organisation will be followed.

Election to the DATUS Board of Trustees lasts until the trustee dies, resigns or is removed from office. DATUS will always strive to maintain a minimum of 50% of the Board of Trustees to be made up of beneficiaries of the charities client group at the time.

TRUSTEES REPORT (INCLUDING DIRECTORS REPORT) YEAR ENDED 31 MARCH 2021

Induction and Training of Trustees:

New Trustees will be selected on their ability to perform the role they are offered and will be expected to spend a day in the service itself, to familiarize themselves with staff and operational delivery. New Trustees will be required to complete an e-learning course (www.trusteelearning.org) in regards to the in legal responsibilities on trusteeship. The course is described as an easy access self-paced tool and covers the following areas:

- Trustee E-Learning E-Induction
- All About Trusteeship
- All About Charities
- Leadership
- Roles & Responsibilities
- Complying With The Law
- Building an Effective Board
- Good Governance
- Business Planning
- Effective Trustee Meetings
- Financial Management
- Managing People
- Evaluation & Quality

New Trustees will be required to have read and signed all of DATUS core policies and procedures to show awareness and knowledge of its guiding documents. New Trustees will be offered one to one support from a more experienced trustee should that be required.

Organisational Structure and Decision Making:

DATUS remains a relatively small charity and has one main operational contract (sometime referred to as ‘the service’), headed up by a Chief Executive Officer who is also a member of the Board and the founding member of the organisation. The Service Manager has delegate responsibility for day-to day operational decisions and refers any significant decisions to a non-executive board member. The service manager is also formally supervised by a board member.

The Trustees operate through a non-executive Board, of which the only executive member attends and participates, the board meets as a minimum four times a year. Long term strategy decisions or decisions to start new work or end existing work are agreed at the non-exec board level. DATUS strives at board level to make decision by consensus but in times of deadlock the chair of the board has a deciding vote.

Risk Management:

At an organisational level DATUS manages the risk it is exposed to through reviewing key performance and compliance data and information through Board meeting and as required. Within these meetings key financial, operational and legal risks are identified and systems (such as policy or recruitment framework) are employed to mitigate these risks. Business continuity and development in service of beneficiaries is also a focus guiding long term strategy.

TRUSTEES REPORT (INCLUDING DIRECTORS REPORT) YEAR ENDED 31 MARCH 2021

In the service the Chief Executive Officer position is responsible for carrying out regular task-based risk assessments across all areas of DATUS service delivery, all risk assessment are up to date and to be reviewed on a bi-annual basis. Staff and volunteers are supervised and work to a core set of policies that meet legal requirements.

OBJECTIVES AND ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE

Objects of the Charity:

The protection, preservation & promotion of the good health of persons who are suffering or have suffered hardship or ill health, from the effects of social economic poverty, physical or psychological disability or ill health, substance misuse issues or issues relating to crime, by delivering services supporting individuals at any stage of their own personal recovery or recovering of good health through care, treatment, education, training, advice and guidance and to work with related agencies, commissioners and stakeholders in improving the quality of life and treatment for these people, their family members or affected others.

The Charity (what it does):

DATUS is a peer-led charity which means, where appropriate employees are peers and represented at all levels of the organisation. DATUS also use a co-development and co-delivery model, systemically locking in lived experience and professional skill bases throughout operational delivery, also informing the organisations strategic direction. DATUS fulfils the charitable objects through the functions it performs operationally, which are:

- Mutual aid network, development and delivery (we have three distinct mutual aid formats).
- Advocacy Work,
- Volunteer Opportunities,
- See Change program
- Prison in reach (No performance as only awarded contract at end of reporting period)
- Facilitated access to mutual aid (linking treatment to the community)

Public Benefit Statement: Objectives and Activities for Public Benefit

DATUS Trustees confirm that they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Commission.

The public benefit from DATUS activities through the prevention of harm to individuals, families and society at large, by meeting our charitable objectives, the harm to which we refer can manifest as harm financially, physically, psychologically and environmentally.

DATUS works with individuals and supports its beneficiaries towards a cessation of negative behaviours. Through a mix of lived experience and latest psychological principals we support individuals to development of more positive behaviours contributing to the individual's well-being and ability to become an engaged and able citizen, no longer needing support and now in a position to give support.

Furthermore, DATUS aims to and does engage with a stigmatised section of the public who otherwise may not be served in such a way should DATUS not deliver its services.

TRUSTEES REPORT (INCLUDING DIRECTORS REPORT) YEAR ENDED 31 MARCH 2021

DATUS strives and budgets for supporting, within its objective activities, such underrepresented groups, which have suffered from issues relating to Substance misuse in the Birmingham and surrounding areas.

Review of Activities, Achievements and Performance:

Organisational Level

During this reporting period the main focus shifted to addressing the impact of the SARS Covid 19 pandemic and adapting our delivery model to address the new context, continuing to deliver the charity's objectives safely and effectively. Systems have had to be introduced allowing staff to work from home and a lot of work has been done moving service delivery to an accessible remote format. Thanks to a massive effort from our staff and beneficiaries we had completed this move within four weeks of the initial government guidance to stay at home and social distance. All but one service, (See Change) that relies on community based partners like museums and art galleries, continued without interruption. We have been able to run a limited See Change program solely based round outdoor activities done in small groups.

We would like to publicly acknowledge and thank all staff/service users who facilitated this swift transition. This was an immense achievement and the speed of this transition allowed us to continue to meet our beneficiary's needs in very difficult circumstances.

Our commitment to a co-production model continues to bear fruit as demonstrated by the levels of engagement through this difficult period and the numbers of individuals who have given support to their peers and the wider community. We have found that this approach provides better support and outcomes, but importantly gives everyone the chance to join in and contribute if they wish.

We are also still committed to developing more choice regarding mutual aid formats that are open access, peer led and available to all. This work continues and we have plans to develop an online resources and training hub, allowing us to end our reliance on none peer led organisation who do not share our ethos and values.

The speed and effectiveness of the transition mentioned above actually provided new avenues for us to explore regarding more effective service delivery and use of resources. We also started to think more broadly about how we could support our local communities through the pandemic while at the same time challenging the stigma our beneficiary group faces. Some notable examples are given in the next section of this report.

Operational Level

Operationally DATUS service provision and beneficiary contact has decreased compared to last year however this was wholly caused by having to develop and implement a Covid safe model of delivery. We had expected beneficiary contact to go down by up to 55% however we are pleased and surprised to report that the impact was significantly smaller than we anticipated at 23%. Again we feel this is due to the speed at which we moved at the very start of the pandemic and the quality of the remote services we offer.

DATUS has had to fundamentally reshape how we deliver our services. Key to our response was quickly allowing all staff to work from home through remote access software and online team/individual meetings. All group work and advocacy continues to be delivered through video conferencing platforms or by phone.

TRUSTEES REPORT (INCLUDING DIRECTORS REPORT) YEAR ENDED 31 MARCH 2021

We are proud to say that there was no gap in provision and continue to see some tangible benefits from the new way of working. One clear example is running groups at HMP Birmingham using a video conferencing platform. Previously the main barrier to delivery was getting security clearance for our staff and once this was completed our staff would then need to go through security checks at the gate and be escorted to the delivery location. Now that we have provided the necessary infrastructure to the See Me health care team at HMP Birmingham, all the barriers mentioned have been removed.

Our volunteer kitchen project was developed into an emergency food bank. We entered a partnership with Fare Share Midlands, The Active Wellbeing Society (TAWs) and DEFRA allowing us unlimited access to food and essential items. As stated in our last report we sought this partnership after very quickly realising we could not meet the need for food and essential items within our beneficiary group. Due to the partnership mentioned we went from having very limited supplies to unlimited supplies of food and essential items.

This work presented an opportunity to help communities that our beneficiaries are part of whilst reducing the stigma our beneficiaries face by allowing them to directly help during the pandemic. A good example of this was our allotment project. It soon became clear that many of our fellow allotment holders were having to shield or periodically self-isolate. We contacted our local allotment association and arranged a system to have food parcels dropped to allotment site for those who needed additional support. This allowed our beneficiaries to demonstrate that they can and do contribute to the community in a positive way and has led to some individuals rethinking their views and attitudes toward our beneficiary group.

Another example where we supported the wider community is where we partnered with a special needs school. We provided over nine families with regular food parcels until they could access support from specialised food banks. We have done our best to widely publicise this activity further contributing to a reduction in stigma that can often be a barrier to recovery.

Another notable example of DATUS adapting to the new context is a partnership we have now developed with Dr Kevin Polk and the ACT Matrix academy in the US. Dr Kevin Polk is an author and originator of the ACT Matrix. Through being forced on to video conferencing it soon became clear that geographical distance was no longer a barrier to working partnerships. We have been using Dr Polk's material for some time and contacted him directly suggesting a partnership to train our peer facilitators. Dr Polk now provides all our ACT OUT training and accreditation for peers who wish to help deliver this mutual aid format.

We are immensely grateful to all our partners and feel CGL (Change Grow Live) deserve a special mention. During the pandemic individuals receiving opiate replacement therapy were given two weeks' worth of medication at a time. We fully support this move allowing individuals to reduce contacts through not having to attend a chemist daily and reduce the pressure on chemists at this very difficult time. We partnered with CGL to help mitigate the risks associated with this move and make sure all individuals in treatment who receive prescriptions had naloxone (lifesaving opiate overdose treatment) and safe storage boxes for medication delivered to their doors. DATUS delivered the above items to over 180 individuals across Birmingham.

Below is an outline of performance for all contractually funded projects.

DATUS ENABLING RECOVERY

TRUSTEES REPORT (INCLUDING DIRECTORS REPORT) YEAR ENDED 31 MARCH 2021

It is worth noting that all performance figures are independently audited and verified by our funders.

Summary of outcomes against targets

Target	Projection	Q1	Q2	Q3	Q4
SMART Groups delivered	460 p/a	81	97	84	72
	600 individuals	100	120	103	101
SMART FnF Groups delivered	322 p/a	24	39	44	32
	160 Families	28	30	41	41
ACT	250 p/a	50	80	77	83
	450 individuals	65	73	52	80
Advocacy	100 cases p/a	22 Closed Successfully.	29 Closed Successfully.	37 Closed Successfully.	30 Closed Successfully.

It is worth repeating that all our services are based on a co-production model with our beneficiary group and have peer training pathways as part of their supporting infrastructure. This allows any peer to become involved in delivering the activity they are engaging in. This is the best way to add value in terms of outcomes and cost effectiveness.

RECOVERY CAFÉ

This voluntary provision as discussed has temporarily been transformed in to an emergency food bank

DATUS ENABLING RECOVERY

TRUSTEES REPORT (INCLUDING DIRECTORS REPORT) YEAR ENDED 31 MARCH 2021

OPEN ACCESS COMPUTER SUITE

We continue to offer open access to the internet, also support in accessing the online world. Key skills and infrastructure like safety tips and Email addresses promote social inclusion and are essential at this time, particularly with employment. This provision is now provided remotely over phone WhatsApp and zoom.

DATUS advocacy

NO WRONG DOOR. IF IT'S A BARRIER TO POSITIVE CHANGE WE DO OUR BEST TO HELP YOU OVERCOME IT.

Advocacy remains key to our service model, allowing us to assist individuals we come in contact with regarding any barrier to their recovery, regardless of the context we meet them in.

Often contact is made through attendance at a group. After discussion, over a long period sometimes, the individual reveals the barrier they face and we help them overcome the barrier. This often facilitates movement in multiple positive directions and enables better engagement with change as a barrier has been removed. Again this service is now delivered remotely

119 cases successfully completed.

Mutual Aid Network development and supporting infrastructure

The above title better represents the work DATUS do regarding SMART, ACT and CRAFT. As explained and documented our model continues to bear fruit, with average attendance at a very healthy level.

763 well attended peer led groups were delivered this year, we are proud of that figure and do not know of another example nationally of similar success. Average attendance across all networks is 5.5 individuals per group

We have seen some negative impact on our network due to the pandemic, but as stated it has been at a much lower level than we anticipated. Again most of this work is now done through video conferencing. As mentioned our new partnership with Dr Kevin Polk has proved to be very successful and we are now developing an online training platform accessible to all peers. The new training platform is a step toward reinforcing our mutual aid network infrastructure.

Summary

At the DATUS end of year review meeting all agreed it had been a successful year in terms of delivering services to our beneficiary group in new and innovative ways, creating opportunities and supporting positive outcomes in very difficult circumstances.

We are still very concerned that for the fourth year running drug related deaths are at the highest levels since they were first recorded. There has also been massive disinvestment in the sector that continues and massive challenges moving forward. However, we will meet the future with positivity knowing that we have all the skills we need within our beneficiary group and have the drive and track record to provide the resourcing our organisation needs to serve.

DATUS believe that our model of peer delivery in partnership with a larger clinical third sector organisation is an obvious way to mitigate the lack of resources available to support our beneficiary group.

TRUSTEES REPORT (INCLUDING DIRECTORS REPORT) YEAR ENDED 31 MARCH 2021

Whilst keeping our complete autonomy DATUS continue to seek and develop deeper partnerships with larger organisations driving better outcomes for our beneficiaries through well organised integrated peer led services.

DATUS are also starting to see many new and innovative way to use the new tools we have engaged with due to the pandemic. In the future we will focus on increasing our engagement and reach using the new resources available and investigate new ways of challenge the stigma that exists in the wider community.

FINANCIAL REVIEW

Income for the year was £and expenditure £128,920 giving a deficit for the year of £12,637.

Reserves Policy: £61,978 is the current reserves for DATUS, of which £14,066 are unrestricted.

Investment Policy: We do not have at the time of this report an investment policy.

Statement of Trustees responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and 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 those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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.

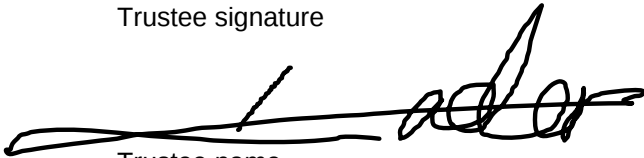
DATUS ENABLING RECOVERY

TRUSTEES REPORT (INCLUDING DIRECTORS REPORT) YEAR ENDED 31 MARCH 2021

Approval

The Trustees Report was approved by the Board of Trustees and signed on its behalf by:

Trustee signature

A handwritten signature in black ink, appearing to read 'J. Sadler', with a long horizontal stroke extending to the left.

Trustee name

James Thomas Sadler

Dated: 20 December 2021

Trustee signature

A handwritten signature in black ink, appearing to read 'D. Woodward', with a stylized 'D' and 'W'.

Trustee name

Darren Woodward

Dated: 20 December 2021

DATUS ENABLING RECOVERY

INDEPENDENT EXAMINERS REPORT

TO THE TRUSTEES OF DATUS ENABLING RECOVERY

I report to the trustees on my examination of the financial statements of Datus Enabling Recovery for the year ending 31 March 2021 set out on pages 13 to 19.

Responsibilities and basis of report

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

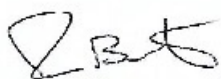
Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for an independent examination. I report in respect of the examination of the charity's financial statements carried out under section 144 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

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

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

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



Paul Bowater ACA
Birmingham Voluntary Service Council
138 Digbeth
Birmingham
B5 6DR

Dated: 20 December 2021

DATUS ENABLING RECOVERY

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT) YEAR ENDED 31 MARCH 2021

	2021 Unrestricted funds	2021 Restricted income funds	2021 Total	2020 Total
	£	£	£	£
INCOME				
Incoming resources from charitable activities				
Grants and contracts receivable	-	128,920	128,920	178,782
Total Income	-	128,920	128,920	178,782
EXPENDITURE				
Expenditure on charitable activities	-	141,557	141,557	129,063
Total Expenditure	-	141,557	141,557	129,063
Net (Expenditure)/Income	-	(12,637)	(12,637)	49,719
Net movement in funds				
Total funds brought forward	14,066	60,549	74,615	24,897
Total funds carried forward	14,066	47,912	61,978	74,615

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

DATUS ENABLING RECOVERY

BALANCE SHEET AS AT 31 MARCH 2021

	Note	2021 £	2020 £
Fixed Assets	6	<u>1,841</u>	<u>3,546</u>
Current Assets			
Debtors	7	2,570	2,570
Cash at bank and in hand		<u>59,295</u>	<u>69,363</u>
		61,865	71,933
Creditors			
Amounts falling due within one year	8	<u>1,728</u>	<u>864</u>
Net current assets		60,137	71,069
Net Assets		<u>61,978</u>	<u>74,615</u>
The Funds of the Charity	9		
Restricted Income Funds		47,912	60,549
Unrestricted Income Funds		<u>14,066</u>	<u>14,066</u>
		<u>61,978</u>	<u>74,615</u>

For the year ending 31 March 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. No members have required the company to obtain an audit of the financial statements for the year ending 31 March 2021 in accordance with section 476 of the Companies Act 2006.

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

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

The financial statements were approved by the Board of Trustees and signed on behalf of the board by:



Trustee Signature:

Trustee Name: **James Thomas Sadler**

Dated: 20 December 2021

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2021

1. Accounting Policies

Accounting convention

The accounts have been prepared in accordance with the Companies Act 2006 and “Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable in the UK and Republic of Ireland (FRS 102)” (as amended for accounting periods commencing from 1 January 2016). The charity is a “Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Incoming resources

These are included in the Statement of Financial Activities (SOFA) when:

- The charity becomes legally entitled to the resources after any performance conditions have been met;
- The trustees are virtually certain that they will receive the resources; and
- The monetary value can be measured with sufficient reliability.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount.

Income is deferred when monies are received in advance relating to projects commencing after the financial year where the contract period is specified by the funder.

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2021

1. Accounting Policies (continued)

Resources expended

Charitable activities includes all costs relating to general administration, which support the charitable purpose.

Grants offered subject to conditions, which have not been met at the year-end date are noted as a commitment, but not accrued as expenditure.

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings that have been allocated to activities on a basis consistent with the use of the resources.

Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives, which is considered to be 4 years.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

Incoming resources with related expenditure

When incoming resources have related expenditure (as with fundraising or contract income) both are reported gross in the SOFA.

Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with bankers, other short term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Financial instruments

The charity has elected to apply the provisions of Section 11 "Basic Financial Instruments" and Section 12 "Other Financial Issues" of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the assets and settle the liability simultaneously.

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2021

1. Accounting Policies (continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price, including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market value of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

De-recognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2. Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised 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.

3. Trustees

All Trustees hold voluntary positions and the amount paid to a Trustee is remuneration for works carried out under contracted terms with the charity. Total remuneration paid, under the contract, to the Trustee during the year amounted to £49,480 (2020 - £30,000).

None of the trustees (or any persons connected with them) received any benefits from the charity during the year (2020 - £nil).

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2021

4. Staff costs

	2021 £	2020 £
Wages and salaries including social security costs	<u>87,661</u>	<u>64,973</u>

The average number of administration employees during the year was 4 (2020 – 4), who did not earn more than £60,000 in either year.

5. Financial instruments

	2021 £	2020 £
Carrying amount of financial assets		
Debt instruments measured at amortised cost	<u>-</u>	<u>-</u>
Carrying value of financial liabilities		
Measured on amortised costs	<u>-</u>	<u>-</u>

6. Tangible assets

	Motor vehicles £	Total £
Cost		
At 1 April 2020	6,820	6,820
Additions during the year	<u>-</u>	<u>-</u>
At 31 March 2021	6,820	6,820
Depreciation		
At 1 April 2020	3,274	3,274
Charge for the year	<u>1,705</u>	<u>1,705</u>
At 31 March 2021	4,929	4,929
Net Book Value		
At 31 March 2021	<u>1,841</u>	<u>1,841</u>
At 31 March 2020	<u>3,646</u>	<u>3,546</u>

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

7. Debtors

	2021	2020
	£	£
Due within one year		
Other debtor	2,570	2,570
Prepayments and accrued income	-	-
	<u>2,570</u>	<u>2,570</u>

8. Creditors: amounts falling due within one year

	2021	2020
	£	£
Accruals and deferred income	<u>1,728</u>	<u>864</u>

9. Funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

Project/funder	At 1 April 2020	Incoming	Expenditure	At 31 March 2021
	£	£	£	£
Unrestricted Reserves	<u>14,066</u>	<u>-</u>	<u>-</u>	<u>14,066</u>
Restricted Reserves				
CGL Contractt	25,269	116,242	93,599	47,912
Birmingham Mental Health Trust	35,280	12,678	47,958	-
Total Restricted Reserves	<u>60,549</u>	<u>128,920</u>	<u>141,557</u>	<u>47,912</u>
Total Reserves	<u>74,615</u>	<u>128,920</u>	<u>141,557</u>	<u>61,978</u>

10. Analysis of net assets between funds

Fund balances at 31 March 2021 and 31 March 2020 are represented by current assets/(liabilities).