

Charity Registration Number: 1126901

Company Registration Number: 6654028 (England and Wales)



DATUS ENABLING RECOVERY
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

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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	Jasbir Rai ACMA
Accountants	BVSC 138 Digbeth Birmingham B5 6DR
Bankers	Lloyds TSB 114-116 Colmore Row Birmingham B3 3BD

TRUSTEES REPORT (INCLUDING DIRECTORS REPORT) YEAR ENDED 31 MARCH 2022

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 2022.

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 (Director only)

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 charity's client group at the time.

TRUSTEES REPORT (INCLUDING DIRECTORS REPORT) YEAR ENDED 31 MARCH 2022

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.

DATUS ENABLING RECOVERY

TRUSTEES REPORT (INCLUDING DIRECTORS REPORT) YEAR ENDED 31 MARCH 2022

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)
- Peer Through Care (embedding community-based support in to everyone's treatment journey)

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 2022

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

Review of Activities, Achievements and Performance:

Organisational Level

During this reporting period the main focus remained on addressing the impact of the SARS Covid 19 pandemic and continually adapting our delivery model to address the new context, continuing to deliver the charity's objectives safely and effectively. Systems have been firmly established allowing staff to work from home. The work of moving service delivery to a flexible and accessible format has continued. We would like to say a massive thank you to our staff and beneficiary group for their continued efforts to accommodate and adhere to government guidance.

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

Our commitment to a co-production model continues to bear fruit as demonstrated by the continued levels of engagement through this difficult period and the numbers of individuals who have given support to their peers and the wider community. Our hope in this year is to move back to more face-to-face group work in community venues.

Co-production as a model has also allowed us to develop and nurture our own workforce, drawing from individuals that have been part of our beneficiary group. Co-production allows DATUS to connect with individuals in the context of supporting them to overcome addiction. The approach also allows us to offer those individuals concrete employment opportunities. Implementing a CP model has insured we have a motivated and competent workforce, in a time when recruitment is becoming difficult for many organisations. Co-production has also allowed us to turn the day to day running of the charity in to an employment pathway for our beneficiary group.

DATUS believe the CP model has been one of the keys to our continued ability to flexibly meet our beneficiaries needs. The concrete link between the beneficiary group and the workforce allows DATUS to change as the world and the needs of our beneficiary group changes.

There have been real tangible benefits from the swift move to remote working and delivery will continue to be developed and investigated and developed using the CP model.

Beyond the main focus of moving toward a new normal in terms of our organisation, there is one welcome development that is worth highlighting.

As highlighted in previous trustee report, the sector we work in has seen an almost 50% reduction in the funds available for service delivery. The impact of this cannot be underestimated and thankfully has not gone unnoticed.

The UK government commissioned an independent review of drugs by Dame Carol Black. DATUS welcomed this move; the findings and government response have now been published. The report acknowledges the importance of "lived experience recovery organisations" such as DATUS in improving outcomes and destigmatising addiction. DATUS agree with almost all the findings and look forward to the recommendation in the report being implemented. A link to the report and the government response is in the summary of this report.

TRUSTEES REPORT (INCLUDING DIRECTORS REPORT)

YEAR ENDED 31 MARCH 2022

Operational Level

Operationally DATUS service provision and beneficiary contact has increased compared to last year. This was expected, as we bounce back from the negative impact the pandemic had on engagement. The necessity of closing face to face groups in community-based venues, a move to video conferencing for groups hit our beneficiary group hard. We are now working hard to return to the community-based venues we occupied pre-pandemic.

We are delighted to say that we have been able to restart our See Change program outlined below after being closed for some time. We would like to thank our community partners listed, for their support in getting See Change back up and running.

We are also pleased to announce we will be starting a new program called “Peers through Care” complementing the through care model used by one of our closest partners in Birmingham, CGL. An outline of this group work program is also contained below, along with a brief overview of the services provided without interruption.

See Change: A bridge to the community

DATUS and See Change relies primarily, although not exclusively, on three main evidence bases:

- CBT/REBT,
- ACT, and
- ABCDE (Asset Based Community Development and Engagement).

We ensure that the clear benefits of adhering to evidence are embedded in our service through our recent partnership with Dr Kevin Polk. Dr Polk is the founder of the ACT Matrix Academy, co-editor of The ACT Matrix: How to increase psychological flexibility across a variety of contexts, New Harbinger (2014). He is the co-author of The Essential Guide to the ACT Matrix, New Harbinger (2016). The value of this partnership in terms of innovation and outcomes should not be underestimated.

See Change is a project that combines Community Reinforcement Therapy (CRT) with behaviour change programs and mutual aid. The See Change program is peer-led being co-produced by DATUS staff and existing beneficiaries.

The program is aimed at individuals who are stuck and stable or new to treatment. Although it can also be focused on more chaotic individuals who have shown motivation to change. Over time it has become clear that the program could perform a role analogous to what used to be called ‘aftercare’.

Ten five-week program cycles have been completed each year with a maximum of 10 attendees on each program. Moving forward the additional post will allow the intensity and length of the program to be adjusted based on the target group’s needs.

DATUS ENABLING RECOVERY

TRUSTEES REPORT (INCLUDING DIRECTORS REPORT)

YEAR ENDED 31 MARCH 2022

How does it work?

The program is Pro-social using CRT and fosters a sense of purpose, beginning with focusing on what is important to group attendees using the ACT process. Attendees are constantly informing the programs content.

From week 1 we introduce an evidence-based behaviour change program that is interactive and provides clearly achievable pathways to positive behaviour change. The program also uses behavioural challenges to help link the group-based learning with real world experiences and visa-versa. The behaviour change program is also available locally in a mutual aid format enabling engagement pre and post-program, extending the impact.

From week 1 we also start to engage individuals with community-based assets. This is done through program members putting their time, effort and skills at the disposal of the community, who then provide access to all they can offer the group and its individual members. One example, is we help BCC Rangers Department to install fire-proof bins across the Lickey Hills. DATUS then get free access to bush craft courses and much more. They also make volunteer opportunities available that can lead to paid work. A list of relationships with local partners is detailed later in this document.

All the activities remain available to the individuals indefinitely post program, with clear personal development pathways attached. This often takes the form of volunteering or it may be other activity's such as free at the point of access leisure opportunity's or Joining groups.

The behaviour change program is also available indefinitely with the opportunity to train and lead groups themselves if they should so wish.

The See Change programme will always refresh and change. We are currently rebuilding it after a series of pandemic lockdowns with the support of CGL. Up until the last two years, the See Change program was delivered on a voluntary basis. Now, thanks to CGL, we have a paid post and have developed new partnerships that include: -

- Birmingham city rangers
- Canal and River Trust
- Birmingham City Council Nature Centre
- Barber Institute of Fine Arts
- Fare Share
- Friends of Highbury Park
- Birmingham Allotment Association

The program is still in continually changing and new and diverse partners will be added moving forward.

DATUS ENABLING RECOVERY

TRUSTEES REPORT (INCLUDING DIRECTORS REPORT)

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Peer Through Care

Peer's Through Care is a new group work model delivered by DATUS that is due to be launched imminently. It will use DATUS to:

- Deliver 'throughcare' groups with active CGL service users in CGL buildings. In doing so DATUS will
 - o Complement the throughcare model by using a Community Reinforcement Approach (CRA) and Acceptance and Commitment Therapy (ACT). This will act as a threat running through CGL's treatment/support in Birmingham.
 - o Connect peers to their community and community assets based on what is important to each person individually and by using DATUS' evidence-based approach, be the glue that fixes non-time limited community provision in to all individuals treatment journeys.
 - o Deliver some new core functions, where there are clear savings financially and benefits in terms of individual outcomes. It was made clear that the perspective of the service user should be at the heart of our thinking.

The bulk of DATUS' provision is based in the community and linking the community robustly with treatment supports the elimination of the 'cliff edge' reported by many CGL service user leaving treatment. DATUS' community provision is open access and provides long-term support options after specialist treatment from CGL. In doing so we will support service user outcomes, wellbeing and help reduce the number of individuals re-presenting to treatment (revolving door).

DATUS will be present and form a small part of all key group work streams and activities within CGL's treatment and recovery system. Weaving in the opportunity to engage with DATUS into the system itself.

To achieve this DATUS will offer a group work programme based on the ACT Matrix and CRA. In addition, there will be an open access training pathway enabling all participants in these groups to be facilitators within it. By providing open access to training, DATUS is creating a direct opportunity for participants to gain employment and/or additional transferrable employment-related skills.

Give someone a fish and they'll eat for a day, teach them how to fish and they'll eat for ever.

DATUS will provide skills, experience and capability's that enable long-term positive change. This peer-led approach is, in our understanding, the only such service in the UK that is directly linked to an evidence-based approach (functional contextualism), which is quality assured via observed practice and clinical supervision.

The service will provide support and resource to enable group members to access community resources that support positive behaviours. DATUS aims to support resilience not reliance (upon DATUS). DATUS' See Change programme (separate to this service) will identify and map community assets for CGL clients and others. DATUS also builds bespoke pathways to these community assets for anyone to access. These pathways and resources will be directly utilised by participants in the new element DATUS will bring to group work programmes

DATUS ENABLING RECOVERY

TRUSTEES REPORT (INCLUDING DIRECTORS REPORT)

YEAR ENDED 31 MARCH 2022

RECOVERY CAFÉ

This voluntary provision as discussed, in the previous trustee report, continues to act as an emergency food bank for our beneficiary group

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, this service is now delivered remotely.

111 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.

881 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.

TRUSTEES REPORT (INCLUDING DIRECTORS REPORT) YEAR ENDED 31 MARCH 2022

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 fifth year running drug related deaths are at the highest levels since they were first recorded. There has also been massive disinvestment in the sector over the last decade. There is however welcome news, the independent review of drugs mentioned in the organisational section of this report gives DATUS cause for hope.

DATUS agree and support the vast majority of the recommendations in the report and the government's response. We look forward to the report's recommendations being implemented.

We are frankly overjoyed with the report's endorsement of our approach, through its focus on the importance of "lived experience recovery organisations".

Below is a link to the independent review report and the government's response.

<https://www.gov.uk/government/publications/independent-review-of-drugs-by-dame-carol-black-government-response>

DATUS ENABLING RECOVERY

TRUSTEES REPORT (INCLUDING DIRECTORS REPORT) YEAR ENDED 31 MARCH 2022

FINANCIAL REVIEW

Income for the year was £ and expenditure £ giving a deficit for the year of £.

Reserves Policy: £ is the current reserves for DATUS, of which £ 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

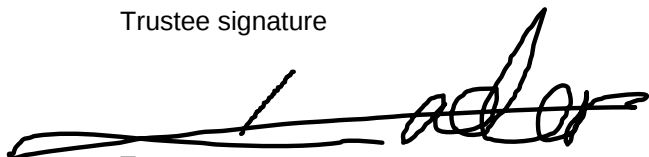
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures 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.

Approval

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

Trustee signature



Trustee name

James Thomas Sadler

Dated: 25/01/2023

Trustee signature



Trustee name Darren Woodward Dated: 25/01/2023

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 2022 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.



Jasbir Rai ACMA
Birmingham Voluntary Service Council
138 Digbeth
Birmingham
B5 6DR

Dated: 24/01/23

DATUS ENABLING RECOVERY

DATUS Enabling Recovery

Statement of Financial Activities for the Year Ended 31st March 2022

	Unrestricted funds £	Restricted income funds £	Total this year £	Total last year £
INCOME				
Incoming resources from charitable activities				
Grants and contracts Receivable	0	182,065	182,065	128,920
Total Income	0	182,065	182,065	128,920
EXPENDITURE				
Expenditure on charitable activities	0	168,427	168,427	141,557
Total Expenditure	0	168,427	168,427	141,557
Net Income/Expenditure	0	13,638	13,638	-12,637
Net movement in funds				
Total funds brought forward	14,066	47,912	61,978	74,615
Total funds carried forward	14,066	61,550	75,615	61,978

Note : The Income and Expenditure report provides a breakdown of both the voluntary income and the resources expended under the charitable activities.

DATUS ENABLING RECOVERY

DATUS Enabling Recovery

Balance Sheet as at 31st March 2022

	Note	<u>2022</u>		<u>2021</u>	
		£	£	£	£
Fixed Assets	4		<u>136</u>		<u>1,841</u>
Current Assets					
Cash at the bank		73,498		59,019	
Cash in hand		276		276	
Prepayments and accrued income	2	<u>2,570</u>		<u>2,570</u>	
			76,344		61,865
Current Liabilities					
Accruals	3		<u>864</u>		<u>1,728</u>
Net current assets			<u>75,480</u>		<u>60,137</u>
Net Assets			<u><u>75,616</u></u>		<u><u>61,978</u></u>
The Funds of the Charity	7				
Restricted Income Funds		61,550		47,912	
Unrestricted Income Funds		<u>14,066</u>		<u>14,066</u>	
			<u><u>75,616</u></u>		<u><u>61,978</u></u>

For the year ending 31 March 2022 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 2022 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: 25/01/2023

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2022

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 2022

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 2022

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 £53,707.63 (2021 - £49,480).

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 2022

4. Staff costs

	2022 £	2021 £
Wages and salaries including social security costs	<u>£91,770</u>	<u>£87,661</u>

The average number of administration employees during the year was 4 (2021 – 4), who did not earn more than £60,000 in either year.

5. Financial instruments

	2022 £	2021 £
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

Fixed Assets

	Vehicles £	Total £
Cost as at 31 March 2021	6,820	6,820
Additions	0	0
Disposals	0	0
At 31 March 2022	<u>6,820</u>	<u>6,820</u>
Depreciation at 31 March 2021	4,979	4,979
Charges for the Year	1,705	1,705
On Disposals	0	0
Depreciation at 31 March 2022	<u>6,684</u>	<u>6,684</u>
Net Book Value at 31 March 2022	<u>136</u>	<u>136</u>
Net Book Value at 31 March 2021	<u>1,841</u>	<u>1,841</u>

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022**

7. Debtors

	2022	2021
	£	£
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

	2022	2021
	£	£
Accruals and deferred income	<u>864</u>	<u>1728</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 31 March 2021	Incoming	Expenditure	At 31 March 2022
	£	£	£	£
Unrestricted Reserves	<u>14,066</u>	<u>-</u>	<u>-</u>	<u>14,066</u>
Restricted Reserves				
CRI Grant	47,912	131,355	117,717	61,550
Birmingham Mental Health Trust	0	50,710	50,710	0
	<u>47,912</u>	<u>182,065</u>	<u>168,427</u>	<u>61,550</u>
Total Restricted Reserves	<u>47,912</u>	<u>182,065</u>	<u>168,427</u>	<u>61,550</u>
Total Reserves	<u>61,978</u>	<u>182,065</u>	<u>168,427</u>	<u>75,616</u>

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022**

10. Analysis of net assets between funds

Fund balances at 31 March 2022 and 31 March 2021 are represented by current assets/(liabilities).