

DATUS ENABLING RECOVERY

TRUSTEES REPORT (INCLUDING DIRECTORS REPORT) YEAR ENDED 31 MARCH 2023

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 2023.

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)

Maggie Thompson (Director only) (voted on to Board 01/05/2022)

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 ceases 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.

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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.

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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)
- Peers 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.

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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 period, we have continued to implement and improve our co-production of services model in all we do.

We have been focussed on adapting to a new context, as we have moved back to delivering services face to face in the community following a period of restrictions and lock-downs. We have maintained all infrastructure required to move back to socially-distanced delivery and working practices if needed.

Being forced to work remotely has left a lasting impact on the way we work and has led to some new beneficial partnerships. Of particular significance is our new partnership with Dr Kevin Polk and the ACT matrix Academy in the US. Dr Polk now accredits all our group-work facilitators, and the ACT Matrix evidence-base informs all the work we do. We also have regular consultation and evaluation sessions with Dr Polk ensuring we apply the evidence base consistently and stay up to date with new developments in the field.

Another important focus has been to play our part in the new national drug strategy “From Harm to Hope”. We have aligned our services with the conclusions of the Dame Carol Black report in to Drug and Alcohol treatment services which we fully support.

DATUS were very pleased when we understood that this report included significant endorsement of a peer-led delivery model and allocated significant resources to organisations working in the way we do. The government have coined the term “Lived Experience Recovery Organisations” or LEROs which covers organisations such as DATUS. There is an acknowledgement that the addiction and recovery field needs investment and the work we and others do as LEROS is seen as key to the future.

We are now a member of the College of Lived Experience Recovery Organisations and have played our part in informing the national guidance to Commissioners regarding Lived Experience and LEROs.

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Operational Level

Operationally DATUS service provision and beneficiary contact has increased compared to last year. This increase is linked to our Peers through Care work described below, integrating our peer-led model in to statutory treatment services. This way of working is aimed at introducing Lived Experience Recovery Organisations to everyone in treatment services. This provides opportunities for everyone in the treatment system to become involved in building a recovery community that is peer-led and exists beyond treatment.

One of the biggest issues raised by our beneficiary group is a lack of clear pathways to the support available when they leave treatment. DATUS have been attempting to address this through the Peers through Care service. Individuals can continue to engage with DATUS after their treatment is complete and have concrete opportunities to get involved in meaningful activities. This not only facilitates a smoother transition from treatment to the community, but also offers employment opportunities and provides DATUS with an informed and motivated workforce.

The second main driver of engagement and increased access to our beneficiary group is the relaunch of our See Change program, also described below. This Asset Based Community Development and Engagement program has been developed to provide meaningful opportunities for individuals in recovery to engage with partner organisations throughout the city. We aim to support the wider community by giving time and resources while challenging stigma through the work we do.

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.

See Change: A bridge to the community

See Change is an Asset Based Community Development and Engagement project based on a model of Reciprocal Altruism.

See Change offers individuals a chance to act as ambassadors for recovery, challenging the stigma attached to addiction while making meaningful contributions to the wider community. In the process these individuals gain social and work skills, develop a routine and can move towards employment.

We develop lasting connections with local community organisations, breaking down prejudice and stigma and paving the way for peers in the future.

See Change always involves an exchange between partner organisations and participants. Individuals support and collaborate with the partners and in return they receive benefits such as free admission or education opportunities.

Individuals can engage with the See Change program for as long as they wish.

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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 before, throughout and after the 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 helping 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 activities such as free at the point of access leisure opportunities 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 with new partnerships added as we move forward. We are currently rebuilding 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 Park Rangers
- Canal and Riverside Trust
- Birmingham City Council Nature Centre
- Birmingham Transport Museum
- Fircroft College
- Barber Institute of Fine Arts
- Fare Share
- Friends of Highbury Park
- Birmingham Allotment Association

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Peers through Care

Peers through Care is a new group work model delivered by DATUS that was launched during this period. This involves delivering 'throughcare' groups with active CGL service users in CGL buildings.

In doing so, DATUS will:

- Complement the throughcare model by using a Community Reinforcement Approach (CRA) and Acceptance and Commitment Therapy (ACT). This will act as a thread running through CGL's treatment/support in Birmingham.
- Connect peers to their community and community assets based on what is important to each person individually by using our evidence-based approach.
- Be the glue that embeds non-time limited community provision in to all individual treatment journeys.
- Deliver some new core functions, where there are clear savings financially and benefits in terms of individual outcomes.
- Maintain the perspective of the service user at the heart of our thinking.

The bulk of DATUS provision is based in the community and linking the community robustly with treatment helps to eliminate the 'cliff edge' reported by many service users leaving treatment. Our community provision is open access and provides long-term support options after specialist treatment from CGL. In doing so we 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.

We offer a group work programme based on the ACT Matrix and CRA accompanied by 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 capabilities 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. The See Change programme (running separately but alongside Peers through Care) will identify and map community assets for CGL clients and others. DATUS also builds bespoke pathways to these community assets for anyone to access.

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Recovery Cafe

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

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 into 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, sometimes over a long period, 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.

Mutual Aid Network development and supporting infrastructure

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 saw some negative impact on our network due to the pandemic, but this was at a much lower level than we anticipated. We continue to offer groups through video conferencing as well as the face-to-face meetings that are now back up and running. 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.

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Summary

At the end of year review DATUS feel it has been a very successful year in terms of beneficiary contact, outcomes and organisational development. The highlights have been the successful implementation of the Peers through Care service and the relaunch of our See Change program.

DATUS has improved the funding available and is in a secure financial position to meet the needs of our beneficiaries. We still believe that if you deliver quality services that meet the needs of beneficiaries then the funds will follow the outcomes.

DATUS have been in existence for eighteen years and now feel that our peer-led approach has been acknowledged at a government policy level. We feel this is an enormous achievement and a pivotal moment in the field of peer-led services. We look forward to next year with renewed hope for the future.

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>

TRUSTEES REPORT (INCLUDING DIRECTORS REPORT) YEAR ENDED 31 MARCH 2023

FINANCIAL REVIEW

Income for the year was £262,662 and expenditure £177,637 giving a surplus for the year of £85,024.

Reserves Policy: £160,640 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.

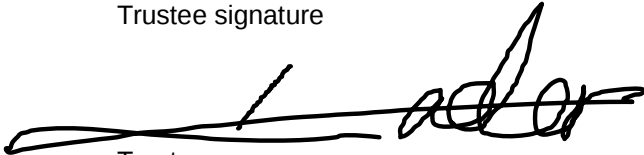
DATUS ENABLING RECOVERY

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Approval

The Trustee's 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', written over a horizontal line.

Trustee name

James Thomas Sadler

Dated: 20 /12 / /2023

Trustee signature

A handwritten signature in black ink, appearing to read 'D. Woodward', written over a horizontal line.

Trustee name

Darren Woodward

Dated: 20 /12 / / 2023

DATUS ENABLING RECOVERY

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 2023 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.



Birmingham Voluntary Service Council
First Floor, Livery Place
35 Livery Street
Birmingham
B3 2PB

Dated: 20/12/2023

DATUS ENABLING RECOVERY

DATUS Enabling Recovery

Statement of Financial Activities for the Year Ended 31st March 2023

	Unrestricted funds £	Restricted income funds £	Total this year £	Total last year £
INCOME				
Incoming resources from charitable activities				
Grants and contracts Receivable	0	262,662	262,662	182,065
Total Income	0	262,662	262,662	182,065
EXPENDITURE				
Expenditure on charitable activities	0	177,637	177,637	168,427
Total Expenditure	0	177,637	177,637	168,427
Net Income/Expenditure	0	85,024	85,024	13,638
Net movement in funds				
Total funds brought forward	14,066	61,550	75,616	61,978
Total funds carried forward	14,066	146,574	160,640	75,615

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 2023

	Note	<u>2023</u>		<u>2022</u>	
		£	£	£	£
Fixed Assets	4		<u>0</u>		<u>136</u>
Current Assets					
Cash at the bank		159,522		73,498	
Cash in hand		276		276	
Prepayments and accrued income	2	<u>2,570</u>		<u>2,570</u>	
			162,368		76,344
Current Liabilities					
Accruals	3		<u>1,728</u>		<u>864</u>
Net current assets			<u>160,640</u>		<u>75,480</u>
Net Assets			<u><u>160,640</u></u>		<u><u>75,616</u></u>
The Funds of the Charity	7				
Restricted Income Funds		146,574		61,550	
Unrestricted Income Funds		<u>14,066</u>		<u>14,066</u>	
			<u><u>160,640</u></u>		<u><u>75,616</u></u>

For the year ending 31 March 2023 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 2023 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:

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2023

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 2023

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 2023

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 £59,815.03 (2022 - £53,707.63).

None of the trustees (or any persons connected with them) received any benefits from the charity during the year (2022 - £nil).

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2023

4. Staff costs

	2023 £	2022 £
Wages and salaries including social security costs	<u>105,842</u>	<u>91,770</u>

The average number of administration employees during the year was 4 (2022 – 4), who did not earn more than £60,000 in either year.

5. Financial instruments

	2023 £	2022 £
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 2022	6,820	6,820
Additions	0	0
Disposals	<u>0</u>	<u>0</u>
At 31 March 2023	<u>6,820</u>	<u>6,820</u>
Depreciation at 31 March 2022	6,684	6,684
Charges for the Year	136	136
On Disposals	<u>0</u>	<u>0</u>
Depreciation at 31 March 2023	<u>6,820</u>	<u>6,820</u>
Net Book Value at 31 March 2023	<u>0</u>	<u>0</u>
Net Book Value at 31 March 2022	<u>136</u>	<u>136</u>

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2023

7. Debtors

	2023	2022
	£	£
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

	2023	2022
	£	£
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 31 March 2022 £	Incoming £	Expenditure £	At 31 March 2023 £
Unrestricted Reserves	<u>14,066</u>	<u>-</u>	<u>-</u>	<u>14,066</u>
Restricted Reserves				
CRI Grant	61,550	211,952	126,927	146,574
Birmingham Mental Health Trust	0	50,710	50,710	0
Total Restricted Reserves	<u>61,550</u>	<u>262,662</u>	<u>177,637</u>	<u>146,575</u>
Total Reserves	<u>75,616</u>	<u>262,662</u>	<u>177,637</u>	<u>160,641</u>

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023**

10. Analysis of net assets between funds

Fund balances at 31 March 2023 and 31 March 2022 are represented by current assets/(liabilities).