

EvolveTackling The Impact Of Substance Misuse (Registered number: 1153938)

Income Statement

for the Year Ended 31 March 2024

	Notes	31.3.24 £	31.3.23 £
TURNOVER		1,311	2,597
Administrative expenses		<u>18,380</u>	<u>23,343</u>
		(17,069)	(20,746)
Other operating income		<u>50,450</u>	<u>16,087</u>
OPERATING SURPLUS/(DEFICIT) and SURPLUS/(DEFICIT) BEFORE TAXATION		33,381	(4,659)
Tax on surplus/(deficit)		—	—
SURPLUS/(DEFICIT) FOR THE FINANCIAL YEAR		<u>33,381</u>	<u>(4,659)</u>

Balance Sheet
~~31 March 2024~~

	Notes	31.3.24 £	31.3.23 £
CURRENT ASSETS			
Cash at bank		34,303	1,150
CREDITORS			
Amounts falling due within one year	6	<u>600</u>	<u>828</u>
NET CURRENT ASSETS		33,703	<u>322</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>33,703</u>	<u>322</u>
RESERVES			
Income and expenditure account	7	<u>33,70</u>	<u>322</u>
		<u>3</u>	<u>322</u>
		33,70	
Approval		3	

This balance sheet was approved by the Board of Trustees on 31/05/2024 and signed on its behalf

Nancy Boyle
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Chairman

LJS Accounting Services (UK) Ltd

Independent Examiner's Report to the Trustees of Evolve Tackling The Impact Of Substance Misuse

I report on the accounts of the charity for the year ended 31st March 2024 which are set out on the following pages.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this period under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is eligible for independent examination, it is my responsibility to:

- (a) Examine the accounts under section 145 of the 2011 Act
- (b) Following procedures laid down in the general directions given by the Charity Commission (under section 145(5)(b) of the Act, as amended)
- (c) State whether particular matters have come to my attention

Basis of independent examiner's statement

My examination was carried out in accordance with generation directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the account presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustee's concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

LJS Accounting Services (UK) Ltd

Notes to the Financial Statements
for the Year Ended 31 March 2024

1. STATUTORY INFORMATION

Evolve Tackling The Impact Of Substance Misuse is a charity, registered in England and Wales. The charity's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

1. Basis of preparation of accounts

The accounts are prepared under the historical cost convention. The accounts have been prepared in accordance with the statement of recommended practice, accounting and reporting by Charities (SORP 2005) issued in March 2005.

2. Incoming resources

Voluntary income and donations are included in incoming resources when they are received, except when the donors specify that they must be used for future accounting periods or donors conditions have been fulfilled, then the income is deferred. The income from fundraising ventures is shown gross, with the associated costs in fundraising costs.

3. Resources expended

Resources expended are included in the statement of financial activities on an accrual basis, inclusive of VAT which cannot be recovered.

Expenditure which is directly attributable to specific activities has been included in these cost categories. Where costs are attributable to more than one activity, they have been apportioned across the cost categories on a basis consistent with the use of these resources.

4. Tangible fixed assets

Individual fixed assets costing £1,000 or more are capitalised at cost after deducting any specific grants received. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost over their expected useful economic lives.

5. Governance Costs

Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 1 (2023 - 2).

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

4. OPERATING SURPLUS/(DEFICIT)

The operating surplus (2023 - operating deficit) is stated after charging:

	31.3.24 £	31.3.23 £
Depreciation - owned assets	<u>-</u>	<u>105</u>

5. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 April 2023 and 31 March 2024	<u>630</u>
DEPRECIATION	
At 1 April 2023 and 31 March 2024	<u>630</u>
NET BOOK VALUE	
At 31 March 2024	<u>-</u>
At 31 March 2023	<u>-</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24 £	31.3.23 £
Social security and other taxes	-	228
Accruals and deferred income	<u>600</u>	<u>600</u>
	<u>600</u>	<u>828</u>

7. RESERVES

	Income and expenditure account £
At 1 April 2023	322
Surplus for the year	<u>33,381</u>
At 31 March 2024	<u>33,703</u>

Detailed Income and Expenditure Account

for the Year Ended 31 March 2024

	31.3.24		31.3.23	
	£	£	£	£
Turnover				
Unrestricted Funds		1,311		2,597
Other income				
Government grants		<u>50,45</u>		<u>16,08</u>
		0		7
Expenditure		51,76		18,68
Insurance	270		270	
Wages	7,846	1	14,707	4
Social security	-		3,979	
Pensions	269		686	
Telephone	-		300	
Post and stationery	3,371		758	
Travel and subsistence	5,573		1,450	
Computer costs	246		181	
Subscriptions	204		307	
Accountancy	600		600	
Depreciation of tangible fixed assets	-		105	
Fixtures and fittings				
		<u>18,37</u>		<u>23,343</u>
		9		(4,659)
Finance costs		33,38		
Bank charges		<u>1</u>		<u>-</u>
NET SURPLUS/(DEFICIT)		2		
		<u>33,381</u>		<u>(4,659)</u>