

Charity registration number 1159537

DERBYSHIRE ALCOHOL ADVICE SERVICE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

DERBYSHIRE ALCOHOL ADVICE SERVICE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

N Swanwick
T Davidson
P Beeson
G Sullivan
F James
G Link
A Ramrattan
J Ydlibi

(Appointed 16 February
2023)

S Brown

(Appointed 15 June 2022)

Charity number

1159537

Registered office

First Floor,
Dents Chambers
81 New Square
Chesterfield
S40 1AH

Independent examiner

Grant Wade BAACA
Wells Richardson
Cannon House
Rutland Road
Sheffield
South Yorkshire
S3 8DP

Bankers

Natwest Bank plc
PO Box 13
5 Market Place
Chesterfield
Derbyshire
S40 1TJ

DERBYSHIRE ALCOHOL ADVICE SERVICE

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DERBYSHIRE ALCOHOL ADVICE SERVICE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

We have a strong track record of delivering high quality services throughout Derbyshire linked to countywide and national agendas to improve the lives of people and communities affected by substance misuse which includes counselling, advice, support and training.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Financial review

An appropriate system is operated and maintained for the authorisation, recording and control of accounting and financial information sufficient to show and explain the financial transactions of the charity.

The trustees have carried out a review of the Charity's need for reserves in the light of planned service developments, expected income and expenditure, and the associated risks involved. The review concluded that to allow the Charity to be managed efficiently and maintain a buffer for uninterrupted services, a general reserve of at least £350,000 should be maintained. This should ensure that the Charity would be able to discharge its financial commitments over the course of at least 3 months, to meet legal commitments, redundancy costs, ensure the continuity of care for clients and other costs in the event that the Charity was unable to continue its operations.

The general reserves at the end of the financial year under review were £494,115 (2022: £467,034).

The Trustees have given due consideration to the health, safety and financial risks facing the charity. The Trustees believe they have in place adequate systems to monitor and control health and safety issues as they arise.

Structure, governance and management

Derbyshire Alcohol Advice Service (the "Charity") was originally registered as an unincorporated Charity on 1 September 1981. It was governed under its Constitution and Rules, adopted on 12 September 1980 as amended on 18 October 1996 and 5 November 2008. It became a Charitable Incorporated Organisation (CIO) on 9 December 2014.

The Trustees of the former unincorporated charity, Derbyshire Alcohol Advice Service (Charity No. 511766), agreed during 2014 that a Charitable Incorporated Organisation (CIO) should be formed to take over the work of the charity. A CIO, also called Derbyshire Alcohol Advice Service, was formed and registered as a charity on 9 December 2014 (Charity No. 1159537) and took over all work, activities, assets and liabilities of the unincorporated charity from 31 March 2015.

The Governing Document was amended on 15 December 2016 to reflect the wider services now provided for people with problems with substance misuse as part of an integrated service as the Derbyshire Recovery Partnership.

The trustees who served during the year and up to the date of signature of the financial statements were:

N Swanwick

T Davidson

P Beeson

G Sullivan

F James

G Link

A Ramrattan

J Ydlibi

S Brown

(Appointed 16 February 2023)

(Appointed 15 June 2022)

DERBYSHIRE ALCOHOL ADVICE SERVICE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Apart from the first charity trustees, every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees. The charity trustees may delegate any of their powers or functions to a sub-committee consisting of at least two or more persons, one of whom must be a charity trustee. The Executive Committee has management responsibilities to ensure the Charity works within its aims and objectives and minutes are kept of the proceedings. There is a requirement for a quorum of one third of the appointed trustees to be present.

New Trustees undergo orientation to brief them on their roles and responsibilities, their legal obligations under charity law, the content of the constitution, the decision making process and the recent financial performance of the charity.

The Executive Committee has management responsibilities to ensure the Charity works within its aims and objectives to provide the best possible service for its clients and for the local community. Membership of the Executive Committee consists of the appointed trustees, with the Senior Manager and Finance and Business Manager attending in a non-voting capacity. Meetings are held at least four times each year, with additional meetings held as necessary and minutes are kept of the proceedings.

The trustees' report was approved by the Board of Trustees.



J Ydlibi

Chairman and Trustee

27 September 2023

DERBYSHIRE ALCOHOL ADVICE SERVICE

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2023

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales 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 charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

DERBYSHIRE ALCOHOL ADVICE SERVICE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF DERBYSHIRE ALCOHOL ADVICE SERVICE

I report to the trustees on my examination of the financial statements of Derbyshire Alcohol Advice Service (the charity) for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of 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.

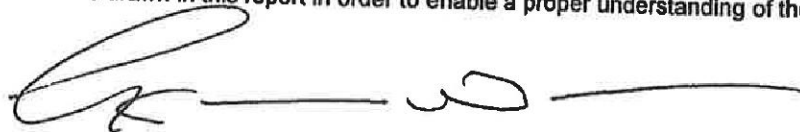
Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Grant Wade BA ACA
Chartered Accountant
Wells Richardson
Cannon House
Rutland Road
Sheffield
South Yorkshire
S3 8DP

Dated: 27 September 2023

DERBYSHIRE ALCOHOL ADVICE SERVICE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

| | Notes | Unrestricted funds 2023 £ | Restricted funds 2023 £ | Total 2023 £ | Unrestricted funds 2022 £ | Restricted funds 2022 £ | Total 2022 £ |
|---|-------|---------------------------------|-------------------------------|-----------------------|---------------------------------|-------------------------------|-----------------------|
| Income from: | | | | | | | |
| Donations and legacies | 3 | 8,353 | 225,942 | 234,295 | 1,162 | 121,469 | 122,631 |
| Charitable activities | 4 | 559,183 | - | 559,183 | 559,183 | - | 559,183 |
| Investments | 5 | 1,006 | - | 1,006 | 23 | - | 23 |
| Total income | | <u>568,542</u> | <u>225,942</u> | <u>794,484</u> | <u>560,368</u> | <u>121,469</u> | <u>681,837</u> |
| Expenditure on: | | | | | | | |
| Charitable activities | 6 | <u>541,461</u> | <u>195,646</u> | <u>737,107</u> | <u>501,226</u> | <u>165,538</u> | <u>666,764</u> |
| Gross transfers between funds | 11 | - | - | - | (4) | 4 | - |
| Net income for the year/ Net movement in funds | | 27,081 | 30,296 | 57,377 | 59,138 | (44,065) | 15,073 |
| Fund balances at 1 April 2022 | | <u>467,034</u> | <u>18,730</u> | <u>485,764</u> | <u>407,896</u> | <u>62,795</u> | <u>470,691</u> |
| Fund balances at 31 March 2023 | | <u><u>494,115</u></u> | <u><u>49,026</u></u> | <u><u>543,141</u></u> | <u><u>467,034</u></u> | <u><u>18,730</u></u> | <u><u>485,764</u></u> |

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

DERBYSHIRE ALCOHOL ADVICE SERVICE

BALANCE SHEET

AS AT 31 MARCH 2023

| | Notes | 2023 £ | £ | 2022 £ | £ |
|---|-------|----------------|----------------|----------------|----------------|
| Current assets | | | | | |
| Debtors | 12 | 15,691 | | 18,894 | |
| Cash at bank and in hand | | 586,893 | | 542,487 | |
| | | <u>602,584</u> | | <u>561,381</u> | |
| Creditors: amounts falling due within one year | 13 | (59,443) | | (75,617) | |
| Net current assets | | | <u>543,141</u> | | <u>485,764</u> |
| Income funds | | | | | |
| Restricted funds | 16 | | 49,026 | | 18,730 |
| Unrestricted funds | | | 494,115 | | 467,034 |
| | | | <u>543,141</u> | | <u>485,764</u> |

The financial statements were approved by the Trustees on 27 September 2023



J Ydlibi
Trustee

DERBYSHIRE ALCOHOL ADVICE SERVICE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

| | Notes | 2023 £ | £ | 2022 £ | £ |
|---|-------|-----------|---------|-----------|----------|
| Cash flows from operating activities | | | | | |
| Cash generated from/(absorbed by) operations | 19 | | 43,400 | | (61,694) |
| Investing activities | | | | | |
| Investment income received | | 1,006 | | 23 | |
| Net cash generated from investing activities | | | 1,006 | | 23 |
| Net cash used in financing activities | | | - | | - |
| Net increase/(decrease) in cash and cash equivalents | | | 44,406 | | (61,671) |
| Cash and cash equivalents at beginning of year | | | 542,487 | | 604,158 |
| Cash and cash equivalents at end of year | | | 586,893 | | 542,487 |

DERBYSHIRE ALCOHOL ADVICE SERVICE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Derbyshire Alcohol Advice Service is a Charitable Incorporated Organisation (CIO).

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Constitution, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

1.2 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.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

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.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

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 tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Grants received which are subject to pre-conditions for entitlement or use specified by the donor which have not been met at the year end are included in creditors to be carried forward to the following year. Unconditional grants are recognised within income for the year once it has been fully established that the charity has entitlement to the grant. Grants of a restricted nature, which, under the terms of the restriction, have been fully expended within the General Fund during the year of receipt, are included in the Statement of Financial Activities.

DERBYSHIRE ALCOHOL ADVICE SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Governance costs include the costs of preparation and examination of statutory accounts, the cost of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

Redundancy costs incurred in the period are charged directly to the SOFA, allocated as necessary between the relevant funds.

1.6 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. Items of equipment are only capitalised where the individual purchase price exceeds £1,000 and they can be used for more than one year.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

| | |
|-----------------------|-------------------|
| Fixtures and fittings | 25% straight line |
|-----------------------|-------------------|

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 the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, 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.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments 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 asset and settle the liability simultaneously.

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 rate of interest. Financial assets classified as receivable within one year are not amortised.

DERBYSHIRE ALCOHOL ADVICE SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

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.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

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

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

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.

DERBYSHIRE ALCOHOL ADVICE SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

3 Donations and legacies

| | Unrestricted funds | Restricted funds | Total | Unrestricted funds | Restricted funds | Total |
|---------------------|--------------------|------------------|----------------|--------------------|------------------|----------------|
| | 2023 £ | 2023 £ | 2023 £ | 2022 £ | 2022 £ | 2022 £ |
| Donations and gifts | - | - | - | - | 9 | 9 |
| Grants received | 8,353 | 225,942 | 234,295 | 1,162 | 121,460 | 122,622 |
| | <u>8,353</u> | <u>225,942</u> | <u>234,295</u> | <u>1,162</u> | <u>121,469</u> | <u>122,631</u> |

DERBYSHIRE ALCOHOL ADVICE SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

4 Charitable activities

| | Unrestricted Funds 2023 £ | Unrestricted Funds 2022 £ |
|-------------------|---------------------------------|---------------------------------|
| DCC Public Health | 559,183 | 559,183 |

5 Investments

| | Unrestricted funds 2023 £ | Unrestricted funds 2022 £ |
|---------------------|---------------------------------|---------------------------------|
| Interest receivable | 1,006 | 23 |

DERBYSHIRE ALCOHOL ADVICE SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

6 Charitable activities

| | Funds 2023 £ | Funds 2022 £ |
|--|--------------------|--------------------|
| Staff costs-Management | 455,843 | 391,594 |
| Staff costs-Administrative | 113,241 | 118,491 |
| Staff expenses | 7,475 | 6,636 |
| Staff training | 5,208 | 3,534 |
| HR and payroll costs | 6,579 | 6,243 |
| Rent and rates | 17,173 | 17,912 |
| Telephone and broadband | 14,019 | 10,550 |
| Office equipment | 26,353 | 27,340 |
| Insurance | 4,289 | 3,223 |
| Stationery and publications | 3,823 | 2,105 |
| Postage and franking machine | 1,458 | 1,956 |
| Room hire | 266 | (405) |
| Legal and professional costs | 9,689 | 5,241 |
| Bank charges | 635 | 366 |
| Premises costs | 12,299 | 18,235 |
| Direct project costs | 56,502 | 51,587 |
| | <u>734,852</u> | <u>664,608</u> |
| Share of governance costs (see note 7) | 2,255 | 2,156 |
| | <u>737,107</u> | <u>666,764</u> |
| Analysis by fund | | |
| Unrestricted funds | 541,461 | 501,226 |
| Restricted funds | 195,646 | 165,538 |
| | <u>737,107</u> | <u>666,764</u> |

DERBYSHIRE ALCOHOL ADVICE SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

7 Support costs

| | Support costs £ | Governance costs £ | 2023 Support costs £ | Governance costs £ | 2022 £ |
|--|--------------------|-----------------------|-------------------------|-----------------------|-----------|
| Independent Examiner fees | - | 2,016 | 2,016 | - | 1,104 |
| Trustees' insurance and subscriptions | - | 239 | 239 | - | 1,052 |
| | - | 2,255 | 2,255 | - | 2,156 |
| Analysed between Charitable activities | - | 2,255 | 2,255 | - | 2,156 |

Governance costs includes payments to the independent examiner of £2,016 (2022- £1,104).

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

Training, subscriptions to governance magazines and insurance were provided for trustees at a cost of £239 (2022: £1,052)

9 Employees

The average monthly number of employees during the year was:

| | 2023 Number | 2022 Number |
|-------------------------|-------------------|-------------------|
| | 19 | 18 |
| Employment costs | 2023 £ | 2022 £ |
| Wages and salaries | 506,578 | 455,921 |
| Social security costs | 31,755 | 28,429 |
| Other pension costs | 30,751 | 25,735 |
| | 569,084 | 510,085 |

There were no employees whose annual remuneration was more than £60,000.

10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

DERBYSHIRE ALCOHOL ADVICE SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

11 Transfers

The transfers relate to the deficit on the DCC Stand to Covid 2020/21 fund now completed.

12 Debtors

| | 2023 £ | 2022 £ |
|---|---------------|---------------|
| Amounts falling due within one year: | | |
| Trade debtors | 874 | 1,748 |
| Other debtors | - | 4,000 |
| Prepayments and accrued income | 14,817 | 13,146 |
| | <u>15,691</u> | <u>18,894</u> |

13 Creditors: amounts falling due within one year

| | Notes | 2023 £ | 2022 £ |
|------------------------------------|-------|---------------|---------------|
| Other taxation and social security | | 12,534 | 13,444 |
| Deferred income | 14 | 11,281 | 37,250 |
| Accruals and deferred income | | 35,628 | 24,923 |
| | | <u>59,443</u> | <u>75,617</u> |

14 Deferred income

| | 2023 £ | 2022 £ |
|-----------------------|---------------|---------------|
| Other deferred income | <u>11,281</u> | <u>37,250</u> |

Deferred income represents grants receivable that relate to the following year.

Deferred income is included in the financial statements as follows:

| | 2023 £ | 2022 £ |
|-------------------------------------|---------------|---------------|
| Deferred income is included within: | | |
| Current liabilities | <u>11,281</u> | <u>37,250</u> |
| Movements in the year: | | |
| Deferred income at 1 April 2022 | 37,250 | 81,324 |
| Released from previous periods | (67,157) | (66,824) |
| Resources deferred in the year | <u>41,188</u> | <u>22,750</u> |
| Deferred income at 31 March 2023 | <u>11,281</u> | <u>37,250</u> |

DERBYSHIRE ALCOHOL ADVICE SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

15 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to income and expenditure in respect of defined contribution schemes was £30,751 (2022 - £25,735).

DERBYSHIRE ALCOHOL ADVICE SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

16 Restricted 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:

| | Balance at 1 April 2021 £ | Movement in funds | | | Transfers | Balance at 1 April 2022 £ | Movement in funds | | | Balance at 31 March 2023 £ |
|--|---------------------------------|----------------------------|----------------------------|---|-----------|---------------------------------|----------------------------|----------------------------|---|----------------------------------|
| | | Incoming resources £ | Resources expended £ | | £ | | Incoming resources £ | Resources expended £ | | |
| British Legion 2 - Counselling Training | 4,305 | - | (4,305) | - | - | - | - | - | - | - |
| DCC Thriving Communities | 4,098 | - | (4,098) | - | - | - | - | - | - | - |
| DCC Pathways For Prisoners | 8,299 | - | (8,299) | - | - | - | - | - | - | - |
| DCC Alcohol in workplace | 3,404 | - | (3,404) | - | - | - | - | - | - | - |
| DCC Stand To Support | 9,245 | - | - | - | - | 9,245 | - | - | - | 9,245 |
| DCC Recovery Month grants | 860 | 1,535 | (1,075) | - | - | 1,320 | 1,240 | (1,240) | - | 1,320 |
| DVA Wellbeing | 821 | - | - | - | - | 821 | - | - | - | 821 |
| Lloyds 1 - For Stand To project | 5,717 | - | (1,015) | - | - | 4,702 | - | - | - | 4,702 |
| Lottery - Stand To | 19,791 | 2,723 | (22,514) | - | - | - | - | - | - | - |
| Lottery - Resilience Fund | 1,736 | - | (1,736) | - | - | - | - | - | - | - |
| Police Commissioner Grant | 1,748 | - | (1,392) | - | - | 356 | - | - | - | 356 |
| VIP | 2,775 | - | (2,163) | - | - | 612 | - | - | - | 612 |
| DCMS Fund/STDV/CSS Fund | - | 34 | - | - | - | 34 | - | - | - | 34 |
| DCC Stand To Covid 2020/21 | (4) | - | - | - | 4 | - | - | - | - | - |
| ACC Positive Pathways | - | 35,000 | (35,014) | - | - | (14) | - | - | - | (14) |
| Veterans Foundation/Veterans Positive Pathways | - | 19,824 | (19,824) | - | - | - | 38,951 | (29,813) | - | 9,138 |
| Tackling Loneliness | - | 35,000 | (30,993) | - | - | 4,007 | 35,000 | (31,466) | - | 7,541 |
| Access To Work | - | 2,353 | (3,007) | - | - | (654) | - | - | - | (654) |
| NCF Alcohol/Lottery | - | - | - | - | - | - | 129,751 | (118,597) | - | 11,154 |
| Lloyds Grant 2022 | - | 25,000 | (26,699) | - | - | (1,699) | 21,000 | (14,530) | - | 4,771 |
| | 62,795 | 121,469 | (165,538) | | 4 | 18,730 | 225,942 | (195,646) | | 49,026 |

DERBYSHIRE ALCOHOL ADVICE SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

16 Restricted funds

(Continued)

British Legion 2 - Counselling Session

Funded a full time project coordinator and a part time Alcohol project worker to provide support to veterans with referrals to in house alcohol treatment services.

DCC Thriving Communities, Pathways for Prisoners, Alcohol in workplace and Recovery Month grants

Funded by Derbyshire CC to provide training for Thriving community workers; improved pathways for alcohol and Novel Psychoactive Substances pathways for discharged prisoners and an alcohol engagement project for healthy workplaces.

DCC Stand To support

Funding received from Derbyshire CC to support existing service delivery until Big Lottery funding confirmed.

DVA Wellbeing

To co-ordinate a range of veteran led social activities such as an Accessible Fly Fishing day, attending the National Recovery Games and partaking in walks that promote health and wellbeing. Improve clients self esteem, use of time, self confidence and motivation. Reduce clients' isolation and increase social networks.

Lloyds 1 For Stand To project

Funding from the Lloyds Bank Foundation for a three year grant of £68,206 to fund the salary costs of the Ex-Armed Forces Project Co-ordinator alcohol worker. Lottery - Stand To

The project aims to support veterans to reduce their alcohol consumption thereby improving their physical health and wellbeing. The project will use a single point of contact to identify and facilitate engagement of veterans into dedicated alcohol provision. A grant of £403,487 over three years from the Big Lottery Fund is supporting the salaries of a project development officer, administrative and clinical staff necessary to support the project, together with training, travel and overheads over the three year period.

Lottery Resilience Fund

Funding was made available to enable us to look at resilience building for our organisation as a whole and its future development. Establish a list of new priority objectives for each operational strand and those for long term considerations.

Police Commissioners Grant

A grant of £24,353 from the Derbyshire Police and Crime Commissioner to support the salary and overheads of a staff project worker.

STDV/CSS Fund

Sundry public donations for use in veteran-related projects.

ACC Positive Pathways

Funding from the Armed Forces Covenant Trust to deliver veteran recovery support programmes.

VIP/Veterans Foundation

Funding to retain 2 part time staff to provide VIP service for 30 hours per week.

Tackling Loneliness

Funding from the Armed Forces Covenant Trust to deliver veteran support for those suffering from loneliness.

Access To Work

Funding to assist employee with support equipment for visual impairment.

DCC Recovery Grant 2021/22/Veterans Positive Pathways/National Community Fund

Funding from Derbyshire CC to deliver veteran recovery support programmes.

DERBYSHIRE ALCOHOL ADVICE SERVICE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

16 Restricted funds

(Continued)

Lloyds Grant 2022

Organisational grant to assist in improving the resilience of the business overall.

DERBYSHIRE ALCOHOL ADVICE SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

17 Analysis of net assets between funds

| | Unrestricted funds 2023 £ | Restricted funds 2023 £ | Total 2023 £ | Unrestricted funds 2022 £ | Restricted funds 2022 £ | Total 2022 £ |
|--|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| Fund balances at 31 March 2023 are represented by: | | | | | | |
| Current assets/(liabilities) | 494,115 | 49,026 | 543,141 | 467,034 | 18,730 | 485,764 |
| | <u>494,115</u> | <u>49,026</u> | <u>543,141</u> | <u>467,034</u> | <u>18,730</u> | <u>485,764</u> |

18 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

| | 2023 £ | 2022 £ |
|----------------------------|---------------|---------------|
| Within one year | 2,250 | - |
| Between two and five years | 15,000 | 3,000 |
| In over five years | - | 15,000 |
| | <u>17,250</u> | <u>18,000</u> |

The CIO charity has an annual commitment of £15,000 in respect of rent payable for premises at Dents Chambers in Chesterfield. This lease commenced in April 2015 and runs until April 2027. Additionally, the charity has an annual parking lease commitment of £3,000 from 1 January 2018 until 31 December 2023.

19 Cash generated from operations

| | 2023 £ | 2022 £ |
|---|---------------|-----------------|
| Surplus for the year | 57,377 | 15,073 |
| Adjustments for: | | |
| Investment income recognised in statement of financial activities | (1,006) | (23) |
| Movements in working capital: | | |
| Decrease in debtors | 3,203 | 9,886 |
| Increase/(decrease) in creditors | 9,795 | (85,872) |
| (Decrease) in deferred income | (25,969) | (44,074) |
| Cash generated from/(absorbed by) operations | <u>43,400</u> | <u>(61,694)</u> |

20 Analysis of changes in net funds

The charity had no debt during the year.