

CONTROLLING CHEMSEX

England & Wales · Charity number 1197081

Details

Other names CONTROLLING CHEMSEX CIC, CONTROLLING CHEMSEX CIO

Status Registered

Legal form CIO

Registered 2021-12-13

Register [View on the Charity Commission register](#)

Contact

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Website www.controllingchemsex.com/

Activities

Objects: THE OBJECTS FOR THE CIO ARE FOR PUBLIC BENEFIT, TO PROMOTE AND PROTECT THE HEALTH OF INDIVIDUALS SUFFERING FROM INVOLVEMENT IN CHEMSEX BEHAVIOURS WITH A PARTICULAR FOCUS ON THE LGBTQ+ COMMUNITY BY:-PROVIDING ADVICE, INFORMATION AND SUPPORT TO THEM AND OTHERS AFFECTED BY THEIR INVOLVEMENT;- PROVIDING PSYCHOSEXUAL THERAPY;- RAISING AWARENESS IN SOCIETY OF THE ISSUES ARISING FROM CHEMSEX.IN THESE OBJECTS "CHEMSEX" IS THE USE OF DRUGS BEFORE OR DURING PLANNED SEXUAL ACTIVITY TO SUSTAIN, ENHANCE, DISINHIBIT OR FACILITATE THE EXPERIENCE. CHEMSEX COMMONLY INVOLVES CRYSTAL METHAMPHETAMINE, GHB/GBL AND MEPHEDRONE, AND SOMETIMES INJECTING THESE DRUGS (ALSO KNOWN AS SLAMMING).

Activities: Promote and protect the health of individualsuffering from involvement in Chemsex behaviours with a particular focus on the LGBTQ community by:- Providing advice, information and support to them and others affected by their involvement;- Providing psychosexual therapy;- Raising awareness in society of the issues arising from Chemsex.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, The Advancement Of Health Or Saving Of Lives, Disability, Other Charitable Purposes
- **Who:** Other Defined Groups, The General Public/mankind

Geography

- Northern Ireland
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-02-28	£124,570	£102,099	-	-
2024-02-29	£107,219	£95,890	-	-
2023-02-28	£84,952	£78,737	-	-

Trustees

Name	Role	Appointed
CARMI KORINE		2024-07-15
John Edward Sadler		2021-07-02
Philip David Mark Hurd		2021-07-02

CONTROLLING CHEMSEX

England & Wales - Charity number 1197081

Accounts

**CONTROLLING CHEMSEX
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 28 FEBRUARY 2025**

Charity Registration No. 1197081

CONTROLLING CHEMSEX

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr John Edward Sadler ACA Mr Philip David Mark Hurd Mr Carmi Korine (appointed 15 July 2024) Mr Matthew Snead (appointed 28 May 2025) Ms Tess O'Brien (appointed 1 August 2025) Mr Darren John Irvine-Duffy (resigned 15 July 2024) Dr Emilio Arbe-Herrero (resigned 30 January 2025) Mr Chris Kelly (appointed 30 January 2025, resigned 1 April 2025)
Charity number	1197081
Registered office	Gemma House 39 Lilestone Street London NW8 8SS
Independent examiner	Lance Moylan

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CONTROLLING CHEMSEX

TRUSTEES' REPORT

FOR THE YEAR ENDED 28 FEBRUARY 2025

The trustees present their report and financial statements for the year ended 28 February 2025.

The registered office is Gemma House, 39 Lilestone Street, London NW8 8SS.

The charity's aim is to promote and protect the health of individuals suffering from involvement in Chemsex behaviours, with a particular focus on the LGBTQ+ community by:

- Providing advice, information and support to them and others affected by their involvement;
- Providing psychosexual therapy; and
- Raising awareness in society of the issues arising from Chemsex.

In this report "Chemsex" is the use of drugs before or during planned sexual activity to sustain, enhance, disinhibit or facilitate the experience. Chemsex commonly involves crystal methamphetamine, GHB/GBL and mephedrone, and sometimes injecting these drugs (also known as slamming).

The trustees have adopted the provisions of 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 (FRS102) (effective 1 January 2015).

Objectives and activities

As the only UK-based national charity focused exclusively on chemsex support, Controlling Chemsex occupies a vital niche in the field of addiction and recovery services. Unlike generalist LGBTQ+ or addiction charities, our work is driven by a wealth of lived experience and it is tailored specifically to address the challenges of chemsex.

This unique position compels us to continually seek out more individuals who have overcome chemsex-related issues and are willing to commit to supporting others facing similar challenges. Additionally, we strive to foster partnerships with other organisations that can collaborate with us in advancing our mission.

Additionally, being a relatively new organisation, we face significant challenges in securing sufficient resources to offer all our services free of charge to our users. The complexity and often misunderstood nature of chemsex further complicates efforts to obtain funding. Consequently, it is essential for us to explore alternative avenues for resource generation beyond traditional grants, in order to sustain and expand our support effectively.

CONTROLLING CHEMSEX

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2025

Goals

- Expanding and strengthening our workforce by training new keyworkers, aiming for a 10% increase, to effectively meet the growing demand and provide high-quality support to an increasing number of service users.
- Development and implementation of a comprehensive training programme for the NHS and other organisations nationwide. This programme aims to equip these organisations with the necessary knowledge and skills to provide effective chemsex support services independently. Additionally, it serves as a strategic avenue to secure funding that sustains and expands our ongoing projects.
- Improving the fundraising team to explore new avenues of funding to ensure the charity's sustainability and growth.
- Enhancement and updating of the charity's website content to maintain it as a valuable, accessible, and up-to-date resource by integrating detailed, evidence-based information across a broad spectrum of chemsex-related topics, reflecting the evolving needs and concerns of the community served, and addressing areas actively sought by users to improve engagement and provide vital support and education to individuals and organisations.
- Securing resources to hire a part-time Psychosexual Therapy Lead, responsible for ensuring the effective operation of this service to provide targeted and professional therapeutic support to individuals requiring this specialised care.

The Trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work within the period. The Trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the Trustees ensure the charity's aims, objectives and activities remain focused on its stated purposes.

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

Achievements and performance

Our training programmes for external organisations are now fully operational and delivering excellent results. These sessions have been very well received and are proving to be highly impactful. This success is largely due to the unique and effective tools and strategies we have created, developed, and refined over the years—resources that are not available anywhere else. These proprietary methods, built directly from our lived experience and specialised practice, form the backbone of the training modules and are central to their effectiveness.

Our fundraising team has been actively engaged in organising and participating in a range of initiatives, including charity runs, sporting events, raffles, and community fundraising activities. These efforts have not only contributed to raising essential funds for our work, but have also helped to increase awareness of chemsex-related issues across a broader audience.

CONTROLLING CHEMSEX

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2025

Achievements and performance (continued)

In March 2024, we initiated an online course entitled “Global Chemsex Toolbox,” which was comprised of an 8-week virtual workshop aimed at assisting individuals grappling with Chemsex addiction as well as those experiencing difficulties in accessing chemsex services. The course was designed to maintain participant anonymity and was recorded for the benefit of individuals who may wish to view the sessions without engaging directly with a chemsex specialist advisor. To date, approximately 2,500 individuals have viewed the recorded content.

During the reporting period, a total of 1,023 individuals contacted us via our web chat service—an increase of 569 compared to the same period last year. In addition, 615 people completed the self-assessment tool available on our website to better understand the impact of chemsex on their lives, representing an increase of 107 users year-on-year.

In January 2025, Controlling Chemsex in partnership with data specialists Opinium have carried out public research in order to understand the awareness of how our society in general and the LGBTQ+ community in particular, understand the chemsex reality and the implications on the lives of so many people who are affected directly or indirectly by this problem. In this major survey of 2,000 people from all over the UK, Opinium looked at a range of issues relating to the LGBTQ+ community - testing awareness, understanding, and prioritisation. The results confirm what we already knew; there is very little awareness even in the LGBTQ+ community. The consequences of this are that this lack of knowledge leaves LGBTQ+ people more vulnerable to engage in chemsex than those who are aware of the risks, and we have to consider that while drug-related issues can impact anyone, the majority of people struggling with issues relating to chemsex identify as LGBTQ+.

The Opinium research uncovered the following:

- 16% of those surveyed, who identify as LGBTQ+, have never heard of the word chemsex;
- 34% of those surveyed, who identify as LGBTQ+, are not familiar with the risks of chemsex;
- 75% of those surveyed, who identify as LGBTQ+, do not fully grasp the severity of chemsex and do not regard this phenomenon as one of the three major issues currently facing their community.

Our social media presence continues to grow significantly. We are proud to be the chemsex-focused organisation with the largest following on Instagram globally, having gained 1,354 new followers during the reporting period alone. This increased reach enhances our ability to connect with affected individuals, disseminate key information, and promote access to support.

During this period, our presence in the media is growing, and among others we are present in these media outlets:

- BBC
- Metro
- Gay Times
- Pink News
- Yahoo Life
- QX Magazine
- ITV News
- The Lancet
- Publico
- City News
- Big Issue
- Iberico

CONTROLLING CHEMSEX

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2025

Financial review

The Statement of Financial Activities shows a surplus of £22,471 (2024: £11,329) and the Statement of Financial Position shows net assets at 28 February 2025 of £40,015 (2024: £17,544).

Policy on reserves

The Trustees assessed the minimum desirable level of unrestricted funds would be equivalent to three months of expenditure. The Trustees will continue to keep the Charity's financial position under review to ensure that the reserves levels meet the policy requirements.

Structure, governance and management

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives that have been set.

Appointment of Trustees

Trustees are appointed by the existing Board of Trustees in accordance with the charity's governing document. New trustees are selected based on skills and experience needed by the charity and are formally appointed at a board meeting.

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

Mr John Edward Sadler ACA

Mr Philip David Mark Hurd

Mr Carmi Korine (appointed 15 July 2024)

Mr Matthew Snead (appointed 28 May 2025)

Ms Tess O'Brien (appointed 1 August 2025)

Mr Darren John Irvine-Duffy (resigned 15 July 2024)

Dr Emilio Arbe-Herrero (resigned 30 January 2025)

Mr Chris Kelly (appointed 30 January 2025, resigned 1 April 2025)

CONTROLLING CHEMSEX

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2025

The trustees' report was approved by the Board of Trustees

A handwritten signature in black ink that reads "John Sadler". The script is cursive and fluid.

John Edward Sadler ACA

Trustee

29 November 2025

CONTROLLING CHEMSEX

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CONTROLLING CHEMSEX

I report to the trustees on my examination of the financial statements of Controlling Chemsex (the charity) for the year ended 28 February 2025.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 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 in accordance with section 130 of the Charities 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 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.



Lance Moylan FCPA (Aust.), ACMA, CGMA

29 November 2025

CONTROLLING CHEMSEX

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 28 FEBRUARY 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:					
Donations and legacies	2	41,257	82,173	123,430	107,219
Income from Charitable Activities	3	1,140	-	1,140	-
Total		42,397	82,173	124,570	107,219
Expenditure on:					
Charitable activities	4	14,515	86,624	101,139	94,113
Support costs	5	570	390	960	1,777
Net income for the period / Net movement in funds		27,312	(4,841)	22,471	11,329
Reconciliation of funds:					
Total funds brought forward		9,022	8,522	17,544	6,215
Fund balances at 28 February 2025		36,334	3,681	40,015	17,544

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

All income and expenditure derive from continuing activities.

CONTROLLING CHEMSEX

STATEMENT OF FINANCIAL POSITION

AS AT 28 FEBRUARY 2025

	Notes	2025 £	2024 £
Current assets			
Cash at bank and in hand		41,741	26,001
Prepayments		448	809
Debtors: amounts falling due within one year	9	150	6,111
		<hr/>	<hr/>
		42,339	32,921
Creditors: Amounts falling due within one year	10	(2,324)	(15,377)
		<hr/>	<hr/>
Net current assets		40,015	17,544
Income funds			
Unrestricted funds	12	36,334	9,022
Restricted funds	12	3,681	8,522
		<hr/>	<hr/>
Reserves			
		<hr/>	<hr/>
Total funds		40,015	17,544
		<hr/>	<hr/>

The notes at pages 11-16 form part of these accounts

The financial statements were approved by the Trustees on 29 November 2025.



John Edward Sadler ACA
Trustee

CONTROLLING CHEMSEX

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 FEBRUARY 2025

1 Accounting policies

The principal accounting policies, all of which have applied consistently throughout the period, are set out below.

Charity information

Controlling Chemsex is an unincorporated charity registered in England and Wales. The registered office is Gemma House, 39 Lilestone Street, London NW8 8SS.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's SORP (FRS102) '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 (FRS102) (effective 1 January 2015)', 'Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland' the Companies Act 2006, 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 (FRS102)" (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 SORP for charities applying FRS 102 Update Bulletin 1 to not prepare a Statement of Cash Flows.

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

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

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 prepare 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 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 trustees' report.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Incoming resources

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 the income will be received.

CONTROLLING CHEMSEX

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2025

1 Accounting policies (continued)

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.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

1.5 Resources expended

Costs expended in order to generate funds are recognised once it becomes obligated to paying those costs.

1.6 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.

Basic financial liabilities

Creditors are not interest bearing and are stated at their nominal value.

CONTROLLING CHEMSEX

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2025

2 Income from donations and legacies

	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Total 2024 £
Donations and Gifts	21,257	-	21,257	8,202
Grants	20,000	82,173	102,173	99,017
Total	41,257	82,173	123,430	107,219

3 Income from Charitable Activities

	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Total 2024 £
Training Income	1,140	-	1,140	-
Total	1,140	-	1,140	-

4 Charitable activities

	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Total 2024 £
Advertising and marketing	3,993	1,800	5,793	4,297
Bank fees	328	-	328	345
Subcontractors and Freelancers	2,675	27,464	30,139	31,245
Subsistence	-	-	-	15
Insurance	-	694	694	639
Interest paid	-	-	-	-
Printing and stationery	-	3	3	-
IT costs	33	2,125	2,158	2,552
Staff costs	7,270	54,041	61,311	54,870
Subscriptions	36	396	432	144
Sundry other costs	180	101	281	6
Total	14,515	86,624	101,139	94,113

CONTROLLING CHEMSEX

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2025

5 Support costs

	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Total 2024 £
Accounting fees	-	336	336	1,582
Legal expenses	-	54	54	195
Consulting	570	-	570	-
Total	570	390	960	1,777

6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the period in respect of employment (2024: none).

7 Employees

There was 1.5 full time-equivalent (FTE) employee during the period, excluding subcontractors and freelancers (2024: 1.2). No employee or trustee received emoluments in excess of £60,000.

8 Independent examination

In respect of the Independent Examination of the accounts for the period ended 28 February 2025, no fee was paid (2024: no fee). The examiner is a volunteer.

9 Debtors: amounts falling due within one year

	2025 £	2024 £
Income receivable	-	6,111
Trade Debtors	150	-
Total	150	6,111

CONTROLLING CHEMSEX

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2025

10 Creditors: amounts falling due within one year

	2025	2024
	£	£
Unearned revenue	-	13,330
Payroll payable	1,914	584
Accruals	410	1,463
Total	2,324	15,377

11 Related party transactions

During the period accounting fees of £336 were paid for services to Sadler Advisory Limited at arms' length rates (2024: £1,184), in accordance with the Charities Act 2011 s185. The services provided are payroll services.

Sadler Advisory Limited is controlled by John Sadler ACA, a trustee. John Sadler did not benefit personally from this relationship.

CONTROLLING CHEMSEX

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2025

12 Movement in funds

	At 1 Mar 2024 £	Incoming resources £	Resources expended £	Gross transfers £	At 28 Feb 2025 £
Restricted funds:					
Restricted income funds:					
National Lottery Community Fund	2,792	45,829	(48,621)	-	-
Tudor Trust	989	21,389	(22,378)	-	-
City of Westminster Charitable Trust	1,558	14,955	(12,832)	-	3,681
Garfield Weston Foundation	3,183	-	(3,183)	-	-
Total	8,522	82,173	(87,014)	-	3,681
Unrestricted funds:					
General funds	9,022	42,397	(15,085)	-	36,334
Total funds	17,544	124,570	(102,099)	-	40,015

At the reporting date, the charity maintained the value of 4.5 months of operating costs in unrestricted funds, meeting the requirements of the charity's Reserves Policy to maintain 3 months of operating costs in unrestricted funds.

Restricted expenditure includes allocated support costs.

13 Events After The Reporting Date

On 7 March 2025 the charity was awarded a grant from City Bridge Foundation for the total amount of £225,130 over five years.

On 28 November 2025 the charity was awarded a grant from Imperial Health Charity for the total Amount of £45,751 over 18 months.

CONTROLLING CHEMSEX

England & Wales - Charity number 1197081

Accounts

**CONTROLLING CHEMSEX
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 29 FEBRUARY 2024**

Charity Registration No. 1197081

CONTROLLING CHEMSEX

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr John Edward Sadler Mr Philip David Mark Hurd Dr Emilio Arbe-Herrero Mr Carmi Korine (appointed 15 July 2024) Mr Darren John Irvine-Duffy (resigned 15 July 2024)
Charity number	1197081
Registered office	Gemma House 39 Lilestone Street London NW8 8SS
Independent examiner	Lance Moylan

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CONTROLLING CHEMSEX

TRUSTEES' REPORT

FOR THE YEAR ENDED 29 FEBRUARY 2024

The Trustees present their report and financial statements for the year ended 29 February 2024.

The registered office is Gemma House, 39 Lilestone Street, London NW8 8SS.

The charity's aim is to promote and protect the health of individuals suffering from involvement in Chemsex behaviours with a particular focus on the LGBTQ+ community by:

- Providing advice, information and support to them and others affected by their involvement;
- Providing psychosexual therapy; and
- Raising awareness in society of the issues arising from Chemsex.

In this report "Chemsex" is the use of drugs before or during planned sexual activity to sustain, enhance, disinhibit or facilitate the experience. Chemsex commonly involves crystal methamphetamine, GHB/GBL and mephedrone, and sometimes injecting these drugs (also known as slamming).

The Trustees have adopted the provisions of 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 (FRS102) (effective 1 January 2015).

Objectives and activities

The main service the organisation offers is our one-to-one support programme for people who want to make changes because of their chems use and who want to receive individual support from one of our keyworkers (chemsex specialist advisor). Unfortunately, because of the nature of this problem, very few professionals understand this reality in depth, which is giving us the only option of training our team. Apart from training, solid team building is critical and we work very much on making everybody involved in our organisation feel that the organisation is also theirs.

In any case, Controlling Chemsex is growing incredibly fast and more and more people are contacting us for help every day. This means that we need to keep expanding in order to support those who are asking us for help. The reality is that it's not sustainable to handle all this pressure without more paid staff, because we rely heavily on volunteers. This makes fundraising a key priority, and we have implemented a solid strategy in order to find the resources that our work is requiring.

CONTROLLING CHEMSEX

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 29 FEBRUARY 2024

Goals

- Reinforce our strategy related to fundraising events considering that they will also increase our visibility and it will help to raise awareness of how chemsex is affecting our communities.
- Development of an 8-week chemsex online course for people who want to learn strategies about how to manage cravings, how to deal with potential chemsex triggers, how to reconnect with sober sex, etc. The name of this programme is Global Chemsex Toolbox.
- Try to prioritise the training of people who speak other languages to become keyworkers. This is to support those who, despite living in the UK for a while, only interact with people from their background and who are struggling with their English to communicate effectively with the team.
- Find resources to hire a part-time care coordinator whose work will be ensuring that all our clients receive the highest standard of care and support from when they contact us until they are discharged from all our services.

The Trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work within the period. The Trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the Trustees ensure the charity's aims, objectives and activities remain focused on its stated purposes.

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

Achievements and performance

During the period we recruited and trained 10 new keyworkers who are providing one-to-one chemsex support to our clients. In total we are seeing, on average, 80 people per week.

We recruited an external chemsex specialist advisor who is taking care of the assessments of those who contact us asking for help.

We have recruited an external fundraiser, who has set up a strategy to make sure that Controlling Chemsex will have the resources that we need to be able to offer the best chemsex support.

We renewed our website in order to make it look more professional and more accessible. This included Search Engine Optimisation (SEO) and improving our website to increase its visibility in Google.

We recruited a Press and Media Lead, who is taking care of our presence in the media. Following our vision of raising awareness of this impact, Controlling Chemsex is becoming more present in the media, with articles published at Gay Times, The Lancet, Insider, QX Magazine to name a few. Furthermore, there were collaborations in podcasts with; the NBC, David Fawcett (writer of the book "Lust, Men, and Meth: A gay man's guide to sex and recovery", a book which is a reference worldwide), The University of Portsmouth, the Unapologaytic Podcast, and Imperial College London.

CONTROLLING CHEMSEX

TRUSTEES' REPORT (CONTINUED)

FOR THE PERIOD ENDED 29 FEBRUARY 2024

The content of our website is growing: we have developed specific information for sex workers and chemsex (created by Jason Domino, a very well-known activist who works in the sex industry), and we have improved the content on our website related to chemsex, including the Police and legal implications. This content has been created exclusively for Controlling Chemsex by two members of the Metropolitan Police.

Our psychosexual and relationship therapy team is currently integrated with 10 therapists who are seeing, on average, 20 people per week. These clients are experiencing problems connected to the reasons that could push our clients to become involved in chemsex which include but are not limited to; premature ejaculation, lack of libido, painful sex, intimacy and relationship issues.

During the period 1,023 people contacted us through our web chat, 333 people more than the same period of last year. Additionally, in the last 12 months, 508 people used the self-assessment offered on the website, so that they can explore the impact chemsex is having on their lives. This is 71 people more than the same period last year.

Financial review

The Statement of Financial Activities shows a surplus of £11,329 (2023: £6,215) and the Statement of Financial Position shows net assets at 29 February 2024 of £17,544 (2023: £6,215).

Structure, governance and management

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives that have been set.

CONTROLLING CHEMSEX

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 29 FEBRUARY 2024

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

Mr John Edward Sadler

Mr Philip David Mark Hurd

Dr Emilio Arbe-Herrero

Carmi Korine (appointed 15 July 2024)

Mr Darren John Irvine-Duffy (resigned 15 July 2024)

The Trustees' report was approved by the Board of Trustees



.....

John Sadler

Trustee

Dated 26 November 2024

CONTROLLING CHEMSEX

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CONTROLLING CHEMSEX

I report to the Trustees on my examination of the financial statements of Controlling Chemsex (the charity) for the year ended 29 February 2024.

Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the charity's financial statements carried out under section 145 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 in accordance with section 130 of the Charities 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 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.



Lance Moylan

Chartered Institute of Management Accounts (CIMA), registered number 1-2DGF7WS

CPA Australia (CPA), registered number 9387081

Dated 26 November 2024

CONTROLLING CHEMSEX

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 29 FEBRUARY 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:					
Donations and legacies	2	12,202	95,017	107,219	84,952
Total		12,202	95,017	107,219	84,952
Expenditure on:					
Charitable activities	3	1,645	92,468	94,113	76,969
Support costs	4	-	1,777	1,777	1,768
Net income for the period		10,557	772	11,329	6,215
Gross Transfers		838	(838)	-	-
Net movements in funds		11,395	(66)	11,329	6,215
Reconciliation of funds:					
Total funds brought forward		(2,373)	8,588	6,215	-
Fund balances at 29 February 2024		9,022	8,522	17,544	6,215

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

All income and expenditure derive from continuing activities.

CONTROLLING CHEMSEX

STATEMENT OF FINANCIAL POSITION

AS AT 29 FEBRUARY 2024

	Notes	2024 £	2023 £
Current assets			
Cash at bank and in hand		26,001	25,825
Prepayments		809	1,193
Debtors: amounts falling due within one year	8	6,111	-
		<hr/>	<hr/>
		32,921	27,018
Creditors: Amounts falling due within one year	9	(15,377)	(20,803)
		<hr/>	<hr/>
Net current assets		17,544	6,215
Income funds			
Unrestricted funds		9,022	(2,372)
Restricted funds	11	8,522	8,587
		<hr/>	<hr/>
Reserves			
		<hr/>	<hr/>
Total funds		17,544	6,215
		<hr/>	<hr/>

The notes at pages 11 to 16 form part of these accounts

The financial statements were approved by the Trustees on 26 November 2024.

John Sadler

.....
John Sadler
Trustee

CONTROLLING CHEMSEX

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 29 FEBRUARY 2024

1 Accounting policies

The principal accounting policies, all of which have applied consistently throughout the period, are set out below.

Charity information

Controlling Chemsex is an unincorporated charity registered in England and Wales. The registered office is Gemma House, 39 Lilestone Street, London NW8 8SS.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's SORP (FRS102) '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 (FRS102) (effective 1 January 2015)', Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006, the Companies Act 2006 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 (FRS102)" (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 SORP for charities applying FRS 102 Update Bulletin 1 to not prepare a Statement of Cash Flows.

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

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

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 prepare 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 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 Trustees' report.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Incoming resources

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.

CONTROLLING CHEMSEX

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 29 FEBRUARY 2024

1 Accounting policies (continued)

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.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

1.5 Resources expended

Costs expended in order to generate funds are recognised once it becomes obligated to paying those costs.

1.6 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.

Basic financial liabilities

Creditors are not interest bearing and are stated at their nominal value.

CONTROLLING CHEMSEX

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 29 FEBRUARY 2024

2 Income from donations and legacies

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
Donations and Gifts	8,202	-	8,202	4,509
Grants	4,000	95,017	99,017	80,443
Total	12,202	95,017	107,219	84,952

3 Charitable activities

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
Advertising and marketing	-	4,297	4,297	471
Bank fees	345	-	345	142
Subcontractors and Freelancers	-	31,245	31,245	16,797
Subsistence	-	15	15	204
Insurance	-	639	639	394
Interest paid	-	-	-	3
Printing and stationery	-	-	-	386
IT costs	-	2,552	2,552	1,357
Staff costs	1,300	53,570	54,870	56,974
Subscriptions	-	144	144	79
Sundry other costs	-	6	6	162
Total	1,645	92,468	94,113	76,969

CONTROLLING CHEMSEX

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 29 FEBRUARY 2024

4 Support costs

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
Accounting fees	-	1,582	1,582	1,768
Legal expenses	-	195	195	-
Total	-	1,777	1,777	1,768

5 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the period in respect of employment (2023: none).

6 Employees

There was 1.2 full time-equivalent (FTE) employee during the period, excluding subcontractors and freelancers (2023: 1.2).

7 Independent examination

In respect of the Independent Examination of the accounts for the period ended 29 February 2024, no fee was paid.

8 Debtors: amounts falling due within one year

	2024 £	2023 £
Income receivable	6,111	-
	<u>6,111</u>	<u>-</u>

CONTROLLING CHEMSEX

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 29 FEBRUARY 2024

9 Creditors: amounts falling due within one year

	2024	2023
	£	£
Unearned revenue	13,330	18,550
Payroll payable	584	1,724
Accruals	1,463	529
	<hr/>	<hr/>
	15,377	20,803
	<hr/> <hr/>	<hr/> <hr/>

10 Related party transactions

During the period accounting fees of £1,184 were paid to Sadler Advisory Limited at arm's length rates (2023: £1,269).

CONTROLLING CHEMSEX

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 29 FEBRUARY 2024

11 Movement in funds

	At 1 Mar 2023 £	Incoming resources £	Resources expended £	Gross transfers £	At 29 Feb 2024 £
Restricted funds:					
Restricted income funds:					
National Lottery Community Fund	5,284	49,995	(52,487)	-	2,792
Tudor Trust	2466	23,333	(24,810)	-	989
Albert Hunt Trust	838	-	-	(838)	-
City of Westminster Charitable Trust	-	1,689	(131)	-	1,558
Garfield Weston Foundation	-	20,000	(16,817)	-	3,183
Total	8,588	95,017	(94,245)	(838)	8,522
Unrestricted funds:					
General funds	(2,373)	12,202	(1,645)	838	9,022
Total funds	6,215	107,219	(95,890)	-	17,544

CONTROLLING CHEMSEX

England & Wales - Charity number 1197081

Accounts

CONTROLLING CHEMSEX
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 28 FEBRUARY 2023

Charity Registration No. 1197081

CONTROLLING CHEMSEX

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr John Edward Sadler (appointed 2 July 2021) Mr Philip David Mark Hurd (appointed 2 July 2021) Dr Emilio Arbe-Herrero (appointed 2 July 2021) Mr Darren John Irvine-Duffy (appointed 20 January 2023)
Charity number	1197081
Registered office	Gemma House 39 Lilestone Street London NW8 8SS
Independent examiner	Lance Moylan

CONTROLLING CHEMSEX

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Statement of financial position	10
Notes to the financial statements	11-14

CONTROLLING CHEMSEX

TRUSTEES' REPORT

FOR THE PERIOD ENDED 28 FEBRUARY 2023

The trustees present their report and financial statements for the period ended 28 February 2023.

The registered office is Gemma House, 39 Lilestone Street, London NW8 8SS.

The charity's aim is to promote and protect the health of individuals suffering from involvement in Chemsex behaviours with a particular focus on the LGBTQ+ community by:

- Providing advice, information and support to them and others affected by their involvement;
- Providing psychosexual therapy; and
- Raising awareness in society of the issues arising from Chemsex.

In this report "Chemsex" is the use of drugs before or during planned sexual activity to sustain, enhance, disinhibit or facilitate the experience. Chemsex commonly involves crystal methamphetamine, GHB/GBL and mephedrone, and sometimes injecting these drugs (also known as slamming).

The trustees have adopted the provisions of 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 (FRS102) (effective 1 January 2015).

Objectives and activities

Controlling Chemsex is a CIO which was registered with the Charities Commission on 13 December 2021. The period of reference in this annual report is 13 December 2021 to 28 February 2023. The activities of the charity were formerly operated from Controlling Chemsex C.I.C. (registered number 12475301). Controlling Chemsex C.I.C. was converted to Controlling Chemsex on 13 December 2021. Controlling Chemsex was registered in order to facilitate the receipt of the grants on offer at the time, and also to encourage further gifts of donations and grants from future and prospective donors.

The Chief Executive Officer is the founder, Ignacio Labayen de Inza, who stood in this position for the whole period and continues in this position at the date of signing of this annual report.

Controlling Chemsex secured two major grants in 2021, which were payable upon the successful registration of the organisation as a charity. The grants awarded by the Lotteries Commission (£150,000) and The Tudor Trust (£70,000) both have terms of three years. Controlling Chemsex received the first tranche of each of these awards in February 2022.

The grant awarded by the Lotteries Commission supports the operational activities of the charity in achieving its aims aforementioned in this report and that recorded in the charity document held on record at the Charities Commission. These activities include costs such as staff costs (employed and contracted), technical costs, marketing costs and training and development of current and prospective staff and volunteers.

The grant awarded by Tudor Trust is to fund a live chat service on our website. The funds were also used to offer a chemsex self-assessment on our website so that visitors can explore the impact that chemsex is having on their lives.

CONTROLLING CHEMSEX

TRUSTEES' REPORT (CONTINUED)

FOR THE PERIOD ENDED 28 FEBRUARY 2023

Volunteers are critical to the operations of Controlling Chemsex. We continue to recruit and train 'keyworkers' who either have experience with chemsex issues or are aware of chemsex issues. Our volunteers undergo an eight-week training programme. This ensures our clients receive the best possible service when our volunteers begin to support them. The Trustees acknowledge the support of our volunteers and thank them for their support to the charity. The Trustees are continually looking at ways in which volunteer retention can be maximised.

Finding volunteers was, and continues to be, the greatest challenge we face in order to provide the level of support that is being sought by our clients.

When our clients completed their initial keywork sessions with keyworkers, it was evident that further support was required. For this reason, we expanded our service offering with the introduction of psychosexual therapists and counsellors, who are both paid and volunteer.

Demand for our service is greater than that which we can provide. To support clients waiting for keyworker support we implemented an email support programme for those who contact us in order to keep them engaged with the process of making changes prior to receiving keyworker support.

Goals

- Recruitment and training of between five and ten new keyworkers, to be able to offer specialised chemsex support on a one-to-one basis by the end of this period;
- Recruitment of at least five new psychosexual therapists, who can support our clients who are experiencing relationship, intimacy or psychosexual issues, in order to relieve the pressure of a long waiting list;
- Recruitment of a part-time administration officer to help with the operational needs of our charity;
- Recruitment of an external clinical supervisor who supports the keyworking team in our weekly group meeting, and individually once a month;
- Open a live chat in our website, which operates 4 hours a day, offering reliable chemsex information, practical advice, and referrals for those who need support to stop/reduce their chems use;
- Creation of a daily programme for those who need support more regularly than weekly;
- Reinforcement of our outreach support on Grindr and Scruff in London;
- Recruitment of a new trustee, to reinforce the governing board of our charity;
- Establishment of links and partnership relationships with other organisations, to be able to support them and to get support in return regarding the areas that we don't cover specifically (sexual health, mental health, etc.);
- Growth and development of content of our website, including a self-assessment for those who want to explore the impact that chemsex is having on their lives; and
- Development and reinforcement of our presence on social media.

CONTROLLING CHEMSEX

TRUSTEES' REPORT (CONTINUED)

FOR THE PERIOD ENDED 28 FEBRUARY 2023

The Trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work within the period. The Trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the Trustees ensure the charity's aims, objectives and activities remain focused on its stated purposes.

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

Achievements and performance

During the period we recruited and trained eight new keyworkers who are providing one-to-one chemsex support to our clients. In total we are seeing, on average, 60 people per week.

Our psychosexual and relationship therapy team is now integrated with 10 therapists who are seeing, on average, 20 people per week. These clients are experiencing problems connected to the reasons that could push our clients to become involved in chemsex which include but are not limited to; premature ejaculation, lack of libido, painful sex, intimacy and relationship issues.

We recruited an administration officer who is working for Controlling Chemsex one day per week, and that role is making the work for the rest of the team much easier.

We recruited an external clinical supervisor who supports the keyworking team in weekly group meetings, and individually once per month. This role is crucial in ensuring the quality of the work of the team members is held to a high standard.

During the period 1,023 people contacted us through our web chat. In the same period 437 people used the self-assessment offered on the website, so that they can explore the impact chemsex is having on their lives.

We recruited an external chemsex specialist advisory who is responsible for a revolutionary daily email programme that we have implemented, which is helping those who need more than weekly support, and which is also helping us to support people in a more immediate period since they first make contact with us. Our email support programme is supporting, on average, 20 people per day.

Financial review

The Statement of Financial Activities shows a surplus of £6,215 and the Statement of Financial Position shows net assets at 28 February 2023 of £6,215.

Structure, governance and management

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives that have been set.

CONTROLLING CHEMSEX

TRUSTEES' REPORT (CONTINUED)

FOR THE PERIOD ENDED 28 FEBRUARY 2023

John Sadler, Philip Hurd and Emilio Arbe-Herrero were appointed as trustees on 2 July 2021 when the application to convert Controlling Chemsex C.I.C. to Controlling Chemsex was submitted to the Charities Commission. Darren Irvine-Duffy was appointed as a trustee on 20 January 2023. All trustees continue to serve as trustees up to the date of signature of the financial statements:

Mr John Edward Sadler (appointed 2 July 2021)

Mr Philip David Mark Hurd (appointed 2 July 2021)

Dr Emilio Arbe-Herrero (appointed 2 July 2021)

Mr Darren John Irvine-Duffy (appointed 20 January 2023)

The trustees' report was approved by the Board of Trustees



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John Sadler

Trustee

Dated 30 May 2023

CONTROLLING CHEMSEX

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CONTROLLING CHEMSEX

I report to the trustees on my examination of the financial statements of Controlling Chemsex (the charity) for the period ended 28 February 2023.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 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 in accordance with section 130 of the Charities 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 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 understand of the financial statements to be reached.



Lance Moylan

Chartered Institute of Management Accounts (CIMA), registered number 9387081

Dated 30 May 2023

CONTROLLING CHEMSEX

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE PERIOD ENDED 28 FEBRUARY 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total Funds 2023 £
<u>Income from:</u>	Notes			
Donations and legacies	2	4,509	80,443	84,952
Total income		4,509	80,443	84,952
<u>Expenditure on:</u>				
Charitable activities	3	6,881	70,088	76,969
Support costs	4	-	1,768	1,768
Net (loss) income for the period / Net movement in funds		(2,372)	8,587	6,215
Fund balances at 13 December 2021		-	-	-
Fund balances at 28 February 2023		(2,372)	8,587	6,215

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

All income and expenditure derive from continuing activities.

CONTROLLING CHEMSEX

STATEMENT OF FINANCIAL POSITION

AS AT 28 FEBRUARY 2023

	Notes	2023 £
Current assets		
Cash at bank and in hand		25,825
Prepayments		1,193
		<hr/>
		27,018
Creditors: amounts falling due within one year	8	(20,803)
		<hr/>
Net current assets		6,215
		<hr/> <hr/>
Income funds		
Unrestricted funds		(2,372)
Restricted funds		8,587
		<hr/>
		6,215
		<hr/> <hr/>

The notes at pages 11 to 14 form part of these accounts

The financial statements were approved by the Trustees on 30 May 2023.



.....
John Sadler
Trustee

CONTROLLING CHEMSEX

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 28 FEBRUARY 2023

1 Accounting policies

The principal accounting policies, all of which have applied consistently throughout the period, are set out below.

Charity information

Controlling Chemsex is an unincorporated charity registered in England and Wales. The registered office is Gemma House, 39 Lilestone Street, London NW8 8SS.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's SORP (FRS102) '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 (FRS102) (effective 1 January 2015)', Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006, the Companies Act 2006 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 (FRS102)" (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 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. Monetary accounts in these financial statements are rounded to the nearest £.

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

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 prepare 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 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 trustees' report.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Incoming resources

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.

CONTROLLING CHEMSEX

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 28 FEBRUARY 2023

1 Accounting policies (continued)

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.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

1.5 Resources expended

Costs expended in order to generate funds are recognised once it becomes obligated to paying those costs.

1.6 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.

Basic financial liabilities

Creditors are not interest bearing and are stated at their nominal value.

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total
	2023 £	2023 £	2023 £
Donations and gifts	4,509	-	4,509
Grants	-	80,443	80,443
	<hr/>	<hr/>	<hr/>
	4,509	80,443	84,952
	<hr/>	<hr/>	<hr/>

CONTROLLING CHEMSEX

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 28 FEBRUARY 2023

3 Charitable activities

	Unrestricted funds	Restricted funds	Total
	2023 £	2023 £	2023 £
Advertising and marketing	-	471	471
Bank fees	142	-	142
Subcontractors and Freelancers	-	16,797	16,797
Subsistence	-	204	204
Insurance	-	394	394
Interest paid	3	-	3
Printing and stationery	-	386	386
IT costs	-	1,357	1,357
Staff costs	6,736	50,238	56,974
Subscriptions	-	79	79
Sundry other costs	-	162	162
	<hr/>	<hr/>	<hr/>
	6,881	70,088	76,969
	<hr/>	<hr/>	<hr/>

4 Support costs

	Unrestricted funds	Restricted funds	Total
	2023 £	2023 £	2023 £
Accounting fees	-	1,768	1,768
	<hr/>	<hr/>	<hr/>
	-	1,768	1,768
	<hr/>	<hr/>	<hr/>

5 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the period in respect of employment.

6 Employees

There were 1.2 full time-equivalent (FTE) employees during the period, excluding subcontractors and freelancers.

CONTROLLING CHEMSEX

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 28 FEBRUARY 2023

7 Independent examination

In respect of the Independent Examination of the accounts for the period ended 28 February 2023, no fee was paid.

8 Creditors: amounts falling due within one year

	2023 £
Unearned revenue	18,550
Payroll payable	1,724
Accruals	529
	<hr/>
	20,803
	<hr/>

11 Related party transactions

During the period accounting fees of £1,269 were paid to Sadler Advisory Limited at arm's length rates.

12 Movement in Funds

	At 13 Dec 2021 £	Incoming resources £	Resources expended £	Gross Transfers £	At 28 Feb 2023 £
Restricted Funds					
Restricted Income Funds:					
National Lottery Community Fund	-	54,165	(48,882)	-	5,284
Tudor Trust	-	25,278	(22,812)	-	2,466
Albert Hunt Trust	-	1,000	(162)	-	838
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Total	-	80,443	(71,856)	-	8,588
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Unrestricted funds					
General Funds	-	4,509	(6,881)	-	(2,373)
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Total Funds	-	84,952	(78,737)	-	6,215
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