

E D P DRUG & ALCOHOL SERVICES
(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE 3 MONTH PERIOD ENDED 1 JULY 2023

**E D P DRUG & ALCOHOL SERVICES
(A COMPANY LIMITED BY GUARANTEE)**

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**EDP DRUG & ALCOHOL SERVICES
(A COMPANY LIMITED BY GUARANTEE)**

**TRUSTEES' REPORT
FOR THE PERIOD ENDED 1 JULY 2023**

On 1 July 2023 the assets, liabilities and operations of EDP were transferred to its parent undertaking, Humankind Charity.

Highlights from EDP's operations for the period 1 April to 1 July 2023 are outlined in the following sections.

EDP's operations will continue as the South West Region of Humankind and will be reported on fully within the Humankind annual report and accounts. EDP was already operating as a subsidiary of Humankind so there are not expected to be any significant changes to front line delivery of our services after the transfer.

OBJECTIVES AND ACTIVITIES

The objectives for EDP for 23/24 as stated in the prior year Annual Report and Accounts were:

- Buvidal pilots in Devon and Dorset to provide an alternative to traditional OST and broaden our offer, allowing us to respond to individual circumstances.
- Research into predictive care to shape our pathways.
- Launch of Mental Health Treatment Requirements (MHTR) to support those with complex needs.
- Satisfaction survey of staff and those who use the service to help us continue to improve.
- Embed EDP and the South West Region of Humankind.

During the 3 months covered by this report, EDP continued to provide services in Devon (Together) and Dorset (Reach) under the Commissioners' Public Health Services contracts combined with additional funding secured from the Supplementary Substance Misuse Treatment and Recovery Grant (SSMTRG) and the Rough Sleeper Drug and Alcohol Treatment Grant (RSDATG).

In addition, we have begun to mobilise our services for the MHTR projects (Devon & Torbay and Dorset) funded by NHS England and have started the preparatory work for mobilisation of the continuing Reach Service under the new contract secured by Humankind that starts on 1 November 2023.

Consultations were also held with staff to help them prepare for their transfer to Humankind Charity on 1 July 2023.

Reach (Dorset)

- Ongoing development of the phasing and layering evaluation for OST clients.
- Buvidal clinical improvement evaluation due Q2.
- Risk screening tools to improve the quality of predictable risk relating to alcohol and drug related deaths.

Together (Devon)

- Buvidal pilot project launched Q1.
- Opiate Safe Pathway pilot project.
- Ketamine working group and pathway development in response to changing referral patterns & local substance trends.

**EDP DRUG & ALCOHOL SERVICES
(A COMPANY LIMITED BY GUARANTEE)**

**TRUSTEES' REPORT (CONTINUED)
FOR THE PERIOD ENDED 1 July 2023**

ACHIEVEMENTS AND PERFORMANCE

Both Devon & Dorset remain below national average for number of deaths in treatment according to latest available OHID figures (April 2023).

We met the Care Quality Commission's target for overall substance groupings & far exceed the national average. This continues to move in a positive direction of travel (latest available OHID figures April 2023).

Reach (Dorset)

- Waiting times target exceeded in Q1 with 100% of clients being seen within 3 weeks.
- Positive direction of travel & target met in last month of Q1 for non-opiate client group achieving successful completions, previously unmet. All other client groups on target.

Together (Devon)

- Successful completions above target for both alcohol only & opiate only client groups.
- Wait times over 6 weeks for opiate group was at 4% in April, reducing to 0% in May & June. This resulted in meeting the target at the end of Q1 23-24 at 1.3%.

Community Development

Our team has been running monthly open mic nights in an Exeter bakery which have been very popular with staff and service users, and we have also continued our previous work under Flourish in Nature.

FINANCIAL REVIEW

In the current period EDP's income was £2,228k (2022/23: £9,865k) and expenditure was £2,143k (2022/23: £9,390k). This resulted in an overall increase in reserves of £85k (2022/23: increase of £475k), before the transfer of all assets to Humankind on 1 July 2023.

The community services contract for Dorset commenced on 1 November 2017 and ran for 3 plus (an extension period of) 2 years. During 2021/22 the Dorset Commissioner confirmed a further extension of 1 year to 31 October 2023. In a competitive tender process, Humankind was successful in securing the new contract to run from 1 November 2023 for 6 years and 5 months plus (a possible extension period of) 2 years.

The community services contract for Devon contract commenced 1 April 2018 and runs for 5 plus (an extension period of) 4 (2 + 2) years. During 2021/22 the Devon Commissioner confirmed an initial extension of 2 years to 31 March 2025.

EDP did not carry out any significant fundraising activity during the period.

Reserves Policy

The total reserves for the Charity were transferred to Humankind on 1 July 2023.

Investment Policy

All EDP cash funds were transferred to Humankind on 1 July 2023.

Corporate Governance

The Trustees have continued with a strong approach to corporate governance delivery supported by the Finance and Audit Committee and the Integrated Governance Committee. The Trustees have specific governance arrangements in place for the community contracts in Dorset and Devon, with each contract having Integrated Governance and Quality Assurance Frameworks that underpin structural arrangements.

TRUSTEES' REPORT (CONTINUED)
FOR THE PERIOD ENDED 1 July 2023

The overall strategic control for the Finance function is retained in-house through the Director of Finance and Central Support who reports to the Chief Executive. Bishop Fleming LLP were reappointed as external auditors for the Charity.

Risk Management

The Trustees acknowledge their responsibility to consider the risks to which the charity is exposed and have processes in place to manage those risks. Risks are regularly reviewed, assessed, managed and escalated appropriately in a manner consistent with the Risk Management Standard ISO 31000:2009.

Financial and Internal Controls

EDP has a defined organisational structure, which includes members of the Board, the Chief Executive, Directorate and senior managers. EDP has an Audit and Finance Committee of the Board of Trustees, which agrees an audit schedule for internal processes in addition to reviewing the effectiveness of financial controls.

There is an internal control system, embedded in financial regulations and processes, which mitigates against error and possible fraud. The day-to-day operation of this is delegated to senior managers.

Risks are minimised by the implementation of authorisation procedures and differing authority levels for all transactions and projects. These procedures are the responsibility of the Audit and Finance Committee and are reviewed periodically to ensure that they remain appropriate and adequate and that they continue to meet the needs of the Charity.

REFERENCE & ADMINISTRATIVE INFORMATION

EDP's Objects

The objects for which the charity was established are for general charitable purposes to provide support and assistance to individuals who may be socially excluded and seeking to improve their quality of life, to become fully integrated members of Society, in particular by:

- providing assistance and support in the relief of physical and mental sickness of persons in need by reasons of substance abuse or dependency, including alcohol and drugs;
- relieving the hardship of those in need by reasons of youth, age, infirmity, physical or mental disability, poverty or social and economic circumstances by the provision of social housing and housing support;
- the relief of unemployment and advancement of education (including sustainable training for employment or work) for the benefit of the public generally and in particular such persons who are in need due to the lack of educational or skills attainment or who otherwise require assistance in gaining employment;
- the relief of poverty, hardship (financial or otherwise) and distress among children, young people, families and other members of society in necessitous circumstances by providing and assisting in the provision of such facilities, advice and support as may be required to improve their conditions of life; and
- assisting in the preservation and protection of health, and in the treatment and care of persons suffering from mental or physical illness or in need of rehabilitation as a result of such illness, through the provision of clinical and other services and support.

In the objects, 'substance misuse' means a condition which may cause an individual to experience social, psychological, physical or legal problems related to intoxication and/or regular excessive consumption and/or dependence, as a consequence of their use of drugs or other chemical substances. We monitor and review our activities regularly and, in doing so, ensure that we meet the above aims and objectives. When doing this and when planning future activities, we take into account the Charity Commission's guidance on public benefit.

**EDP DRUG & ALCOHOL SERVICES
(A COMPANY LIMITED BY GUARANTEE)**

**TRUSTEES' REPORT (CONTINUED)
FOR THE PERIOD ENDED 1 July 2023**

Charity Name: EDP Drug & Alcohol Services
Charity Registration Number: 297370
Company Registration Number: 02145656
Registered Office: Inspiration House, Bowburn North Industrial Estate, Bowburn, Durham, DH6 5PF

Board of Trustees

The Trustees who served during and after the period are as follows (all trustees are also Directors of the Company):

Ian Macqueen	Chairman
Janet Bilbie	Treasurer (resigned 14 September 2023)
Camila Horner	Treasurer (appointed 15 September 2023)

Dr Jim Gilbert	
Carl Grindrod	
Anna Headley	(resigned 6 June 2023)
Sarah Shepherd	
Paul Taylor	(resigned 6 June 2023)
Paul Townsley	(resigned 6 June 2023)

Administrative Information

Chief Executive:	Penny Blackmore
Company Secretary:	Janet Bilbie (resigned 14 September 2023) Camila Horner (appointed 15 September 2023)
Auditors:	Bishop Fleming LLP, Stratus House, Emperor Way, Exeter
Bankers:	HSBC, High Street, Exeter
Solicitors:	Foot Anstey, Senate Court, Exeter

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

EDP Drug & Alcohol Services (EDP) is a non-profit making company limited by guarantee. The company was established in 1984 and registered as a charity in 1987. The governing document of the charity is the company's Articles of Association.

Governance

The Board of Trustees is responsible for the strategic direction and governance of the charity. The Board meets quarterly and usually has an annual away day. The Board has two committees - Finance and Audit and Integrated Governance. These committees meet quarterly, prior to each Board meeting, allowing these subjects to be explored in more detail outside the main meetings. The Finance and Audit Committee reviews the corporate Risk Register.

At 1 July, the Board had five members (including one appointed by Humankind Charity) with a variety of professional backgrounds relevant to the governance of an organisation the size of EDP.

The Board delegate day-to-day governance and leadership of the organisation to the Chief Executive, who leads on ensuring the appropriate governance framework, advises the Board on relevant strategic issues and provides the necessary information for effective decision-making and governance. Executive Directors are responsible for the effective delivery of their particular work streams. The Directors report to the Chief

**TRUSTEES' REPORT (CONTINUED)
FOR THE PERIOD ENDED 1 July 2023**

Executive and Board of Trustees quarterly on performance according to agreed internal and commissioned targets.

Remuneration for the Chief Executive and Executive Directors is set and reviewed by the Board of Trustees with reference to similar roles in the sector and locality.

Recruitment and Appointment of the Board of Trustees

In order to ensure a broad skill mix to meet the requirements of a growing organisation, the charity recruits trustees through a process of external advertising or by personal recommendation where we are seeking specific skills. Interested candidates who meet the person specification for the job description go through an interview process to select new Trustees who will best complement the skills mix and diversity of the current Board.

The parent company, Humankind Charity, is entitled to appoint up to five Trustees.

All Trustees give their time voluntarily and receive no benefits from the charity. Any expenses re-claimed are set out in the notes to the accounts.

Trustee Induction and Training

New Trustees receive a presentation which includes:

- EDP Structure
- Revised Articles of Association
- Most recent Annual Report
- Charity Commission – The Essential Trustee
- Role of the trustee
- Briefing on all services
- Constitution and Governance
- History of EDP
- Strategic direction and context

In addition, where a number of new trustees join the Board, the Chief Executive will invite staff and service users to cover:

- What it is like to work for EDP (presented by a staff member)
- A service user perspective (presented by a service user)

Exemptions from Disclosure

There are no exemptions from disclosure.

**E D P DRUG & ALCOHOL SERVICES
(A COMPANY LIMITED BY GUARANTEE)**

**TRUSTEES' REPORT (CONTINUED)
FOR THE PERIOD ENDED 1 July 2023**

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees (who are also the directors of the company for the purposes of company law) 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).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

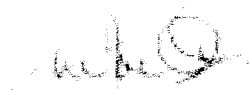
The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditors

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Approved by order of the members of the board of Trustees and signed on their behalf by:



Ian MacQueen

Chair

14th March 2024

Date

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF E D P DRUG & ALCOHOL SERVICES

Opinion

We have audited the financial statements of E D P Drug & Alcohol Services (the 'charitable company') for the period ended 1 July 2023 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 1 July 2023 and of its incoming resources and application of resources, including its income and expenditure for the period then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of matter - financial statements prepared on a basis other than going concern

We draw attention to note 2.2 to the financial statements which explains that the Charity's activities and assets were transferred to Humankind, the parent undertaking, on 1 July 2023. Upon this transfer, the Charity ceased to operate. Accordingly, the financial statements have been prepared on a basis other than going concern as described in note 2.2. Our opinion is not modified in this respect.

Other information

The other information comprises the information included in the Annual report other than the financial statements and our Auditors' report thereon. The Trustees are responsible for the other information contained within the Annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**E D P DRUG & ALCOHOL SERVICES
(A COMPANY LIMITED BY GUARANTEE)**

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF E D P DRUG & ALCOHOL SERVICES
(CONTINUED)**

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial period for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' Report and from the requirement to prepare a Strategic Report.

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**E D P DRUG & ALCOHOL SERVICES
(A COMPANY LIMITED BY GUARANTEE)**

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF E D P DRUG & ALCOHOL SERVICES
(CONTINUED)**

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non compliance with laws and regulations, we considered the following:

- the nature of the sector, control environment and business performance;
- results of our enquiries of management and the trustees, about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed the charity's documentation of their policies and procedures relating to: identifying, evaluating and complying with the laws and regulations and whether they were aware of any instances of non-compliance; detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- the matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud, which included incorrect recognition of revenue, management override of controls using manual journal entries, purchase ledger, and identified the greatest potential for fraud as incorrect recognition of revenue, lease and dilapidations, consideration of restricted income, compliance with laws and regulations and management override using manual journal entries.

In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override. We have also obtained an understanding of the legal and regulatory frameworks that the charity operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the Charities Act, UK Companies Act, Charities SORP and UK tax legislation. In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the charity's ability to operate or avoid a material penalty. These included data protection legislation, health and safety regulations, and employment law.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the charitable company's ability to operate or to avoid a material penalty. These included safeguarding regulations, data protection regulations, occupational health and safety regulations, education and inspections legislation, building legislation and employment legislation.

**E D P DRUG & ALCOHOL SERVICES
(A COMPANY LIMITED BY GUARANTEE)**

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF E D P DRUG & ALCOHOL SERVICES
(CONTINUED)**

Our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- reviewing the financial statement disclosures and testing to supporting documentation to assess the recognition and classification of revenue;
- enquiring of Trustees and management and those charged with governance concerning actual and potential litigation and claims;
- performing procedures to confirm material compliance with the requirements of the above regulators;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- reading minutes of meetings of those charged with governance; and
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; and assessing whether the judgements made in making accounting estimates are indicative of a potential bias.

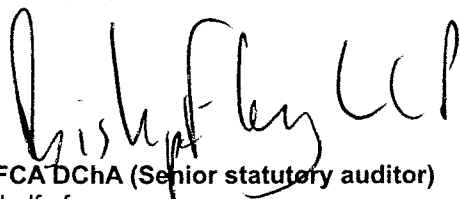
We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members, and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from an error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.



Tim Borton FCA DChA (Senior statutory auditor)

for and on behalf of

Bishop Fleming LLP

Chartered Accountants

Statutory Auditors

2nd Floor Stratus House

Emperor Way

Exeter Business Park

Exeter

EX1 3QS

Date:

30 April 2024

E D P DRUG & ALCOHOL SERVICES
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE PERIOD ENDED 1 JULY 2023

		Unrestricted funds 3 month period ended 1 July 2023 £	Restricted funds 3 month period ended 1 July 2023 £	Total funds 3 month period ended 1 July 2023 £	Total funds Year ended 31 March 2023 £
	Note				
INCOME FROM:					
Donations, grants and legacies	4	535	163	698	6,622
Charitable activities	5	1,810,528	405,002	2,215,530	9,845,163
Investments	6	11,851	-	11,851	13,123
TOTAL INCOME		1,822,914	405,165	2,228,079	9,864,908
EXPENDITURE ON:					
Charitable activities	7	1,738,449	405,094	2,143,543	9,389,508
Transfer to parent charity	8	2,720,617	5,238	2,725,855	-
TOTAL EXPENDITURE		4,459,066	410,332	4,869,398	9,389,508
NET MOVEMENT IN FUNDS		(2,636,152)	(5,167)	(2,641,319)	475,400
RECONCILIATION OF FUNDS:					
Total funds brought forward		2,636,152	5,167	2,641,319	2,165,919
Net movement in funds		(2,636,152)	(5,167)	(2,641,319)	475,400
TOTAL FUNDS CARRIED FORWARD		-	-	-	2,641,319

The Statement of Financial Activities includes all gains and losses recognised in the period.

The notes on pages 14 to 31 form part of these financial statements.

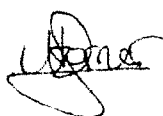
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(A COMPANY LIMITED BY GUARANTEE)
REGISTERED NUMBER:02145656

BALANCE SHEET
AS AT 1 JULY 2023

			1 July 2023 £	31 March 2023 £
	Note			
FIXED ASSETS				
Tangible assets	13	-	-	44,505
CURRENT ASSETS				
Debtors	14	-	367,669	
Cash at bank and in hand		-	3,715,243	
			<u>4,082,912</u>	
Creditors: amounts falling due within one year	15	-	(1,248,476)	
			<u>-</u>	<u>2,834,436</u>
NET CURRENT ASSETS				
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>-</u>	<u>2,878,941</u>
Provisions for liabilities			-	(237,622)
			<u>-</u>	<u>2,641,319</u>
TOTAL NET ASSETS			<u><u>-</u></u>	<u><u>2,641,319</u></u>
CHARITY FUNDS				
Restricted funds	16	-	-	5,167
Unrestricted funds	16	-	-	2,636,152
			<u>-</u>	<u>2,641,319</u>
TOTAL FUNDS			<u><u>-</u></u>	<u><u>2,641,319</u></u>

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



Camila Horner
Trustee

Date: 31st October 2023

The notes on pages 14 to 31 form part of these financial statements.

E D P DRUG & ALCOHOL SERVICES
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF CASH FLOWS
FOR THE PERIOD ENDED 1 JULY 2023

	3 month period ended 1 July 2023 £	Year ended 31 March 2023 £
CASH FLOWS FROM OPERATING ACTIVITIES		
Net cash used in operating activities	(767,369)	1,523,416
CASH FLOWS FROM INVESTING ACTIVITIES		
Dividends, interests and rents from investments	11,851	13,123
Proceeds from the sale of tangible fixed assets	(1,654)	(30,086)
Cash transferred to Humankind	(2,958,071)	-
NET CASH USED IN INVESTING ACTIVITIES	(2,947,874)	(16,963)
CASH FLOWS FROM FINANCING ACTIVITIES		
NET CASH PROVIDED BY FINANCING ACTIVITIES	-	-
CHANGE IN CASH AND CASH EQUIVALENTS IN THE PERIOD	(3,715,243)	1,506,453
Cash and cash equivalents at the beginning of the period	3,715,243	2,208,790
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	-	3,715,243

The notes on pages 14 to 31 form part of these financial statements

**E D P DRUG & ALCOHOL SERVICES
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 1 JULY 2023**

1. GENERAL INFORMATION

EDP Drug & Alcohol Services is a company limited by guarantee and is constituted under a Memorandum of Association dated 24 March 1987. The company is also a registered charity. The registered office is Inspiration House, Bowburn North Industrial Estate, Bowburn, Durham, DH6 5PF.

2. ACCOUNTING POLICIES

2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

E D P Drug & Alcohol Services meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 GOING CONCERN

On 1 July 2023 all of the assets, liabilities and activities of the Charity were transferred to Humankind, the parent charity. Upon transfer, the Charity ceased all activities. Accordingly, these financial statements are prepared on a basis other than going concern. However, given that the Charity's activities are being carried on by Humankind, no adjustments to, or reclassifications of, the amounts included in these financial statements prior to transfer have been required.

2.3 INCOME

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.4 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 allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 1 JULY 2023**

2. ACCOUNTING POLICIES (continued)

2.5 INTEREST RECEIVABLE

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 TANGIBLE FIXED ASSETS AND DEPRECIATION

Tangible fixed assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Motor vehicles	- 33.3%
Fixtures and fittings	- 33.3%
IT and office equipment	- 33.3%

2.7 DEBTORS

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 CASH AT BANK AND IN HAND

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.9 LIABILITIES AND PROVISIONS

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

2.10 FINANCIAL INSTRUMENTS

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

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2. ACCOUNTING POLICIES (continued)

2.11 PENSIONS

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the period.

All staff who are eligible to remain within the NHS Pension Scheme do so. Although the scheme provides defined benefits to members, it is an unfunded multi employer scheme, with no ongoing liability for the company beyond the level of employer contributions specified by the Scheme. Accordingly it is accounted for as if it was a defined contribution scheme.

2.12 FUND ACCOUNTING

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. CRITICAL ACCOUNTING ESTIMATES AND AREAS OF JUDGMENT

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The company makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Critical areas of judgment:

Useful economic lives of tangible assets

The annual depreciation charge is sensitive to any changes in the estimated useful life and residual values of tangible assets. The useful economic lives and residual value is assessed on an annual basis and are amended only when evidence shows a change in the estimated economic lives or residual life. Criteria used to assess the economic life and residual value includes technological advancement, economic utilisation, physical condition of the asset and future investments.

Dilapidations

The dilapidation provision is assessed on a lease-by-lease basis with reference to industry standards. The provision accrues over the term of the lease, taking due account of any upcoming break clauses.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 1 JULY 2023

4. INCOME FROM DONATIONS, GRANTS AND LEGACIES

	Unrestricted funds 3 month period ended 1 July 2023 £	Restricted funds 3 month period ended 1 July 2023 £	Total funds 3 month period ended 1 July 2023 £	Total funds Year ended 31 March 2023 £
Donations and grants	535	163	698	6,622

Of the income from donations, grants and legacies in the prior year, £4,745 was restricted and £1,877 was unrestricted.

5. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds 3 month period ended 1 July 2023 £	Restricted funds 3 month period ended 1 July 2023 £	Total funds 3 month period ended 1 July 2023 £	Total funds Year ended 31 March 2023 £
Recovery, re-integration and family services	1,810,528	405,002	2,215,530	9,845,163

Of the income from charitable activities in the prior year, £1,001,338 was restricted and £8,843,825 was unrestricted.

6. INVESTMENT INCOME

	Unrestricted funds 3 month period ended 1 July 2023 £	Total funds 3 month period ended 1 July 2023 £	Total funds Year ended 31 March 2023 £
Bank interest receivable	11,851	11,851	13,123

All investment income in the prior year was unrestricted.

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**NOTES TO THE FINANCIAL STATEMENTS
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7. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

Summary by fund type

	Unrestricted funds 3 month period ended 1 July 2023 £	Restricted funds 3 month period ended 1 July 2023 £	Total 3 month period ended 1 July 2023 £	Total Year ended 31 March 2023 £
Charitable activities	1,738,449	405,094	2,143,543	9,389,508
TOTAL 2023	9,389,508	-	9,389,508	

8. OTHER EXPENDITURE

	Unrestricted funds 3 month period ended 1 July 2023 £	Restricted funds 3 month period ended 1 July 2023 £	Total funds 3 month period ended 1 July 2023 £	Total funds Year ended 31 March 2023 £
Transfer to parent charity	2,720,617	5,238	2,725,855	-

9. ANALYSIS OF EXPENDITURE BY ACTIVITIES

	Activities undertaken directly 3 month period ended 1 July 2023 £	Total funds 3 month period ended 1 July 2023 £	Total funds Year ended 31 March 2023 £
Charitable activities	2,143,543	2,143,543	9,389,508
TOTAL 2023	9,389,508	9,389,508	

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 1 JULY 2023

9. ANALYSIS OF EXPENDITURE BY ACTIVITIES (CONTINUED)

ANALYSIS OF DIRECT COSTS

	Charitable activities 3 month period ended 1 July 2023 £	Total funds 3 month period ended 1 July 2023 £	Total funds Year ended 31 March 2023 £
Staff costs	1,283,815	1,283,815	5,809,123
Depreciation	8,260	8,260	38,217
Subcontract delivery	440,555	440,555	1,814,110
Staff travel/subsistence	23,000	23,000	73,934
Learning and development	9,674	9,674	40,930
Office costs	42,863	42,863	227,068
Client/Volunteer expenses	52,625	52,625	173,134
Premises	69,545	69,545	494,413
Professional fees	11,179	11,179	32,018
IT and communications	74,672	74,672	192,978
Other expenses	13,822	13,822	44,057
Agency staff	66,413	66,413	243,405
Other staff costs	31,880	31,880	193,412
Governance costs	15,240	15,240	12,709
	<u>2,143,543</u>	<u>2,143,543</u>	<u>9,389,508</u>
TOTAL 2023	<u>9,389,508</u>	<u>9,389,508</u>	

10. AUDITORS' REMUNERATION

	3 month period ended 1 July 2023 £	Year ended 31 March 2023 £
Fees payable to the company's auditor for the audit of the company's annual accounts	11,500	11,500
Fees payable to the company's auditor in respect of:		
All non-audit services not included above	-	1,072

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**NOTES TO THE FINANCIAL STATEMENTS
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11. STAFF COSTS

	3 month period ended 1 July 2023 £	Year ended 31 March 2023 £
Wages and salaries	1,134,815	5,120,197
Social security costs	99,125	468,671
Contribution to defined contribution pension schemes	49,875	220,255
	<u>1,283,815</u>	<u>5,809,123</u>

The average number of persons employed by the charity during the period was as follows:

	3 month period ended 1 July 2023 No.	Year ended 31 March 2023 No.
	186	217

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	3 month period ended 1 July 2023 No.	Year ended 31 March 2023 No.
In the band £60,001 - £70,000	-	1
In the band £70,001 - £80,000	-	1

Total employment benefits paid by the charity in the period in respect of the key management personnel was £66,975 (2022: £264,167).

12. TRUSTEES' REMUNERATION AND EXPENSES

During the period, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the period ended 1 July 2023, £109 of expenses were reimbursed to 1 Trustee (2023 - £263 to 3 Trustees). These related to travel and training expenses.

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NOTES TO THE FINANCIAL STATEMENTS
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13. TANGIBLE FIXED ASSETS

	Motor vehicles £	Fixtures and fittings £	IT and Office equipment £	Total £
At 1 April 2023	26,280	6,019	143,567	175,866
Additions	-	-	1,654	1,654
Disposals	(26,280)	(6,019)	(145,221)	(177,520)
At 1 July 2023	-	-	-	-
At 1 April 2023	26,280	6,019	99,062	131,361
Charge for the period	-	-	8,260	8,260
On disposals	(26,280)	(6,019)	(107,322)	(139,621)
At 1 July 2023	-	-	-	-
NET BOOK VALUE				
At 1 July 2023	-	-	-	-
At 31 March 2023	-	-	44,505	44,505

14. DEBTORS

	1 July 2023 £	31 March 2023 £
DUE WITHIN ONE YEAR		
Trade debtors	-	231,084
Other debtors	-	69,356
Prepayments and accrued income	-	67,229
	-	367,669

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 1 JULY 2023

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	1 July 2023 £	31 March 2023 £
Trade creditors	-	331,165
Other taxation and social security	-	163,291
Other creditors	-	40,447
Accruals and deferred income	-	713,573
	<u>-</u>	<u>1,248,476</u>
	1 July 2023 £	31 March 2023 Restated £
Deferred income at 1 April 2023	487,939	303,166
Resources deferred during the period	401,730	487,939
Amounts released from previous periods	(487,939)	(303,166)
Deferred income transferred to Humankind	(401,730)	-
	<u>-</u>	<u>487,939</u>

Deferred income relates to funding drawn down in advance where the charity is not entitled to recognise the income until certain conditions have been met.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 1 JULY 2023

16. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT PERIOD

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 1 July 2023 £
UNRESTRICTED FUNDS					
DESIGNATED FUNDS					
Fixed Asset Reserve	44,505	-	(46,159)	1,654	-
GENERAL FUNDS					
Unrestricted Funds	2,591,647	1,822,914	(4,412,907)	(1,654)	-
TOTAL UNRESTRICTED FUNDS	2,636,152	1,822,914	(4,459,066)	-	-
RESTRICTED FUNDS					
Devon County Council - RSDATG	-	60,563	(60,563)	-	-
Devon County Council - SSMTR	-	115,562	(115,562)	-	-
Dorset Council - RSDATG	-	37,726	(37,726)	-	-
Dorset Council - SSMTR	-	93,634	(93,634)	-	-
ECC	-	13,261	(13,261)	-	-
Teignbridge rough sleeper initiative	-	5,339	(5,339)	-	-
Torbay & South Devon NHS Foundation Trust	-	34,028	(34,028)	-	-
North Devon Council	-	10,344	(10,344)	-	-
Dorset Council - Safeguarding Families Together	-	30,603	(30,603)	-	-
Devon County Council Through the Gate - NHSE	-	3,942	(3,942)	-	-
Recovery Fund	5,167	163	(5,330)	-	-
	5,167	405,165	(410,332)	-	-
TOTAL OF FUNDS	2,641,319	2,228,079	(4,869,398)	-	-

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 1 JULY 2023**

16. STATEMENT OF FUNDS (CONTINUED)

Designated Funds

The Trustees have allocated an amount representing the net book value of the charity's fixed assets as these are not freely available to spend by the charity.

Restricted Funds

Devon County Council - RSDATG

Government funds for local areas to help implement evidence-based drug and alcohol treatment and wrap around support for people sleeping rough or at risk of sleeping rough, including those with co-occurring mental health needs.

Devon County Council - SSMTR

Funding allocated by the Office for Health Improvement and Disparities for the improvement of interventions and access to drug treatment for individuals. This is linked to the recommendations made in Professor Dame Carol Black's independent review of drugs.

Dorset Council - RSDATG

Government funds for local areas to help implement evidence-based drug and alcohol treatment and wrap around support for people sleeping rough or at risk of sleeping rough, including those with co-occurring mental health needs.

Dorset Council - SSMTR

Funding allocated by the Office for Health Improvement and Disparities for the improvement of interventions and access to drug treatment for individuals. This is linked to the recommendations made in Professor Dame Carol Black's independent review of drugs.

Exeter City Council (ECC)

This fund represents a grant by Exeter City Council for the employment of a specialist navigator for 12 months, under Exeter's award of funding through the Rough Sleeper Rapid Rehousing Pathway programme.

Torbay & South Devon NHS Foundation Trust

Funding received from the Torbay Alliance that was implemented to develop and deliver support services for drug and alcohol treatment, domestic abuse and the homeless hostel in Torbay. Using an Alliance model, the focus will be on creating systemic change: changes to culture, funding structures, commissioning and policy which support a new way of working. Together there will be a contractual environment where suppliers share responsibility for achieving outcomes and are mutually supportive, making decisions based on the best outcome for the service user.

North Devon Council

Funding to provide a full-time Drug & Alcohol specialist attached to the Enhanced Rough Sleeper Service.

Dorset Council - Safeguarding Families Together

Funding received from Dorset Council Children's Services to embed the Safeguarding Families Together (SFT) approach. The funding is provided to source three adult workers trained in or with extensive experience of supporting parents with substance misuse problems.

Teignbridge Rough Sleeper Initiative

This fund represents a grant from Teignbridge District Council and South Hams & West Devon Council to contribute towards an outreach service which will work alongside the existing rough sleeper outreach services covering both districts.

Devon County Council - Through the Gate

Funding to develop a number of enhanced through-the-prison-gate initiatives to improve support for

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**NOTES TO THE FINANCIAL STATEMENTS
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16. STATEMENT OF FUNDS (CONTINUED)

prisoners on release from HMP Exeter and HMP Channings Wood to Devon.

Recovery Fund

The Recovery Fund is a pot of monies raised by Service Users, volunteers and staff to purchase items that will enhance and support recovery. Funds are received either from donations to the organisation, or are raised directly by the staff, Volunteer team and Service Users in localised or regional fundraising activities.

Sport England

This fund represents a three year grant by Sport England for their Flourish in Nature project using National Lottery funding. Specifically it is used to train up cohorts of volunteer outdoor activity leaders in Devon.

STATEMENT OF FUNDS - PRIOR PERIOD

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
UNRESTRICTED FUNDS					
DESIGNATED FUNDS					
Fixed Asset Reserve	52,636	-	(38,217)	30,086	44,505
GENERAL FUNDS					
Unrestricted Funds	2,075,986	8,858,825	(8,313,078)	(30,086)	2,591,647
TOTAL UNRESTRICTED FUNDS	2,128,622	8,858,825	(8,351,295)	-	2,636,152
RESTRICTED FUNDS					
Devon County Council - RSDATG	-	80,190	(80,190)	-	-
Devon County Council - SSMTR	-	259,160	(259,160)	-	-
Dorset Council - RSDATG	-	167,349	(167,349)	-	-
Dorset Council - SSMTR	-	340,898	(340,898)	-	-
ECC	-	51,254	(51,254)	-	-
Teignbridge rough sleeper initiative	-	19,604	(19,604)	-	-
Torbay & South Devon NHS Foundation Trust	-	9,582	(9,582)	-	-
North Devon Council	-	29,088	(29,088)	-	-
Dorset Council - Safeguarding Families Together	-	36,447	(36,447)	-	-
Department for Work and Pensions	-	3,213	(3,213)	-	-

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NOTES TO THE FINANCIAL STATEMENTS
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16. STATEMENT OF FUNDS (CONTINUED)

STATEMENT OF FUNDS - PRIOR PERIOD (CONTINUED)

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
Dorset Council	34,100	-	(34,100)	-	-
Recovery Fund	3,197	4,745	(2,775)	-	5,167
Sport England	-	4,553	(4,553)	-	-
	<u>37,297</u>	<u>1,006,083</u>	<u>(1,038,213)</u>	<u>-</u>	<u>5,167</u>
TOTAL OF FUNDS	<u><u>2,165,919</u></u>	<u><u>9,864,908</u></u>	<u><u>(9,389,508)</u></u>	<u><u>-</u></u>	<u><u>2,641,319</u></u>

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FOR THE PERIOD ENDED 1 JULY 2023

17. SUMMARY OF FUNDS

SUMMARY OF FUNDS - CURRENT PERIOD

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 1 July 2023 £
Designated funds	44,505	-	(46,159)	1,654	-
General funds	2,591,647	1,822,914	(4,412,907)	(1,654)	-
Restricted funds	5,167	405,165	(410,332)	-	-
	<u>2,641,319</u>	<u>2,228,079</u>	<u>(4,869,398)</u>	<u>-</u>	<u>-</u>

SUMMARY OF FUNDS - PRIOR PERIOD

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
Designated funds	52,636	-	(38,217)	30,086	44,505
General funds	2,075,986	8,858,825	(8,313,078)	(30,086)	2,591,647
Restricted funds	37,297	1,006,083	(1,038,213)	-	5,167
	<u>2,165,919</u>	<u>9,864,908</u>	<u>(9,389,508)</u>	<u>-</u>	<u>2,641,319</u>

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT PERIOD

	Total funds 1 July 2023 £
Tangible fixed assets	-
Current assets	-
Creditors due within one year	-
Provisions for liabilities and charges	-
TOTAL	<u>-</u>

E D P DRUG & ALCOHOL SERVICES
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 1 JULY 2023

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS (CONTINUED)

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR PERIOD

	Unrestricted funds 31 March 2023 £	Restricted funds 31 March 2023 £	Total funds 31 March 2023 £
Tangible fixed assets	44,505	-	44,505
Current assets	4,077,745	5,167	4,082,912
Creditors due within one year	(1,248,476)	-	(1,248,476)
Provisions for liabilities and charges	(237,622)	-	(237,622)
TOTAL	2,636,152	5,167	2,641,319

19. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	3 month period ended 1 July 2023 £	Year ended 31 March 2023 £
Net income/expenditure for the period (as per Statement of Financial Activities)	(2,641,319)	475,400
ADJUSTMENTS FOR:		
Depreciation charges	8,260	38,217
Dividends, interests and rents from investments	(11,851)	(13,123)
Increase in provisions	-	47,298
Decrease/(increase) in debtors	(597,292)	945,303
Increase/(decrease) in creditors	(251,022)	30,321
Transfer of assets to Humankind	2,725,855	-
NET CASH PROVIDED BY/(USED IN) OPERATING ACTIVITIES	(767,369)	1,523,416

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NOTES TO THE FINANCIAL STATEMENTS
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20. ANALYSIS OF CASH AND CASH EQUIVALENTS

	1 July 2023	31 March 2023
	£	£
Cash in hand	-	3,715,243
TOTAL CASH AND CASH EQUIVALENTS	-	3,715,243

21. ANALYSIS OF CHANGES IN NET DEBT

	At 1 April 2023	Cash flows
	£	£
Cash at bank and in hand	3,715,243	(3,715,243)
	3,715,243	(3,715,243)

22. PENSION COMMITMENTS

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £40,251 (2023: £190,912). Contributions totalling £NIL (2023: £34,104) were payable to the fund at the balance sheet date and are included in creditors.

Additionally, the company pays contributions to the NHS Pension Scheme. Although the scheme provides defined benefits to members, it is an unfunded multi employer scheme, with no ongoing liability for the company beyond the level of employer contributions specified by the Scheme. Accordingly it is accounted for as if it was a defined contribution scheme. The pension cost charge represents contributions payable by the company to the fund and amounted to £9,623 (2023: £34,092). Contributions totalling £NIL (2023: £6,343) were payable to the fund at the balance sheet date and are included in creditors.

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**NOTES TO THE FINANCIAL STATEMENTS
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23. OPERATING LEASE COMMITMENTS

At 1 July 2023 the company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	1 July 2023 £	31 March 2023 £
Within 1 year	98,083	129,618
Later than 1 year and not later than 5 years	227,744	292,453
	<u>325,827</u>	<u>422,071</u>

The remaining commitments relate to leases which have not been transferred to Humankind at the period end. However, any liability falling on the charity will be covered by Humankind.

24. RELATED PARTY TRANSACTIONS

During the period, management services were provided by parent company Humankind Charity for a value of £25,000 (2023: £150,000) and recharges of £20,694 (2023: £131,575). At the period end, £NIL (2023: £229,310) is due to the parent company and this is included in trade creditors.

25. CONTROLLING PARTY

Humankind Charity is the sole company member and parent company.

Humankind is a company registered in England, Registered Company No. 01820492 and Registered Charity No. 515755, head Office Humankind, Inspiration House, Unit 22 Bowburn North Industrial Estate DH6 5PF. Consolidated accounts can be obtained from Companies House.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 1 JULY 2023

26. Transfer to Humankind

	Transferred to Humankind £
FIXED ASSETS	
Tangible	37,899
	37,899
CURRENT ASSETS	
Debtors	964,961
Cash at bank and in hand	2,958,071
	3,960,931
TOTAL ASSETS	
	3,960,931
CREDITORS	
Due within one year	(997,454)
Provisions for liabilities	(237,622)
NET ASSETS TRANSFERRED	2,725,855