

# Release

COMPANY LIMITED BY GUARANTEE

CHARITY NUMBER

FINANCIAL STATEMENTS

LEGAL EMERGENCY AND  
DRUGS SERVICE LIMITED

1966619 (Registered No.)

801118

YEAR ENDED 31 MARCH 2021

Proudly supported with grants from



## MEMBERS OF THE BOARD AND PROFESSIONAL ADVISERS

<b>REGISTERED CHARITY NAME</b>	Release Legal Emergency and Drugs Service Limited
<b>CHARITY NUMBER</b>	801118
<b>COMPANY REGISTRATION NUMBER</b>	1966619
<b>PRINCIPAL &amp; REGISTERED OFFICE ADDRESS</b>	61 Mansell Street London E1 8AN
<b>TRUSTEES AT DATE OF APPROVAL OF REPORT</b>	Natasha Dhumma Roger Golland Stephen Goschalk (Treasurer) James Hardy Ronald Hooberman Amber Marks David Rowntree Dame Ruth Runciman Viveen Taylor (Chairperson)
<b>INDEPENDENT EXAMINER</b>	Foxboro Accountants & Business Advisors Ltd 704 Ontario Tower 4 Fairmont Avenue London E14 9JA
<b>BANKERS</b>	Co-operative Bank PLC PO Box 250 Delf House Skelmersdale WN8 6WT  Charities Aid Foundation 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ

## BOARD REPORT

The challenges linked to the pandemic continued to be a major feature of our lives this year. The shared experience of the isolation and disconnectedness is something we all feel at the moment. The pandemic has also shone an even greater light on the inequalities that we see everyday in our work at Release - the inexcusable crisis of homelessness, people being forced into greater deprivation as benefits are cut and the cost of living increases, and increased risk to housing, especially as protections that were put in place during the first lockdown are lifted. That is why I am so proud of the team, who continue to fight tirelessly for the legal rights of people who use drugs, in particular those who are drug dependent. As Niamh says in her statement we still feel the loss of Gary Sutton keenly, and continue to pursue his legacy of work at the organisation, as we develop the work of the drugs team moving forward. This is why we established the Gary Sutton Legacy Fund to give opportunities to young people in the drug policy and harm reduction space.

Finally, I cannot thank our funders enough, who in the last 12 months have gone above and beyond to support the work we do with some of the most marginalised. I would also like to thank my colleagues on the Release Board for their ongoing commitment and dedication to the organisation.

We start this year in a strong position financially and with a strong leadership team, and we will continue to do what we do best – fight for the rights of some of the most marginalised in society.

Viveen Taylor  
Trustee Chairperson

## EXECUTIVE DIRECTOR

Despite the challenges of the last 12 months the team have continued to tirelessly support those we work for and with – I am so grateful and privileged to you all for your commitment and passion. We have worked to get people housed, to make sure their accommodation was safe, secure, and stable, that they had a stable income. We helped those accessing our services deal with their debts so they did not have to choose between eating and heating. But there is so much more to do, so many more people to help, and to that end we are grateful to our funders for their continued support.

The organisation is still trying to come to terms with the death of our irreplaceable colleague Gary Sutton, who died in September 2020, and who had been Head of Drug Services for over 20 years. That is why I must pay tribute to Claire Robbins, our Nurse Advocate, who has continued to advocate for the rights of people who are in treatment via the drugs helpline, and who has ensured that the work that Gary started in 1999 when he set up the heroin helpline goes on.

The policy and communications team have ensured our research and advocacy work is of a high quality, and that it really speaks to the experience of people who use drugs and those who are impacted by drugs policy. This is core to our values as an organisation, ensuring that we campaign on the issues that impact on our clients, that their experiences and their views are fundamental to the reforms we seek to achieve.

I would also like to thank our Chairperson, Viveen Taylor, and all the Board members for their ongoing support and counsel.

2021 sees the launch of a new drug strategy, and while it brings much needed investment into the sector, it also regurgitates much of the old drug war narrative. This is why Release will continue to challenge punitive approaches to drugs which cause so much harms to individuals and our communities.

Niamh Eastwood  
Executive Director

## TRUSTEES (DIRECTORS) REPORT

The trustees, who are also Directors for the purposes of the Companies Act, present their report and the financial statements of the charity for the year ended 31 March 2021.

Release is the national centre of expertise on drugs and drugs law and is an independent registered charity that was founded in 1967. The principal aims of the charitable company are to provide free and confidential legal, educational, welfare and expert drugs advice and information to any person, body, organisation or company in the areas of drug use, civil liberties, human rights and the criminal law. Release campaigns on issues that affect those we represent, including reform of the UK's current drug policy.

The organisation provides free at the point of delivery services to individuals/groups, informative educational programmes to young and marginalised people, and a number of free policy & educational publications.

Our unique and specialist service activities include:

- a national drugs and legal helpline; a drug expert witness service; community engagement programmes for young and marginalised groups; and London-centric legal welfare and counselling outreach services within alcohol and drug treatment environments.

The purpose (objective) of our services and programmes are to meet and deliver a public benefit through:

- advance and support the health (physical and mental), economic, environmental and wellbeing needs of individuals experiencing substance use and dependency; those in recovery, and their families; and
- develop programmes for young and marginalised groups that have/may come into contact with the criminal justice system because of drugs policing through the provision of information, training, and publications adopting a harm reduction approach.

Our drug policy campaigns are directed towards stimulating public awareness and debate, whilst offering alternative approaches to our current national drug policies. We also provide briefings to parliamentarians and have worked closely with the All-Party Parliamentary Group for Drug Policy Reform (APPG DPR) and the Global Commission on Drug Policy.

Release is a member of AdviceUK, Addiction Professionals, and Criminal Justice Alliance (CJA). Our legal services have been awarded the Advice Quality Standard and the 'Centre of Excellence' status by the London Legal Support Trust. Individual members of staff have professional memberships with The Law Society; Expert Witness Institute (EWI); British Association for Counselling and Psychotherapy (BACP), The Bar Council; and the International Society for the Study of Drug Policy (ISSDP).

Release is regulated by the Financial Conduct Authority ([618823](#)) to provide debt advice.

The organisation is an NGO in Special Consultative Status with the Economic and Social Council of the United Nations, as well as being part of the Vienna and New York NGO Committees on Drugs.

Release staff are also consultative members of the following groups:

- The National Council of Chief Constable's Stop and Search Strategic Scrutiny Group
- Her Majesty's Inspectorate of Constabulary (HMIC) Police External Reference Group on Legitimacy
- Naloxone Action Group (NAG) England
- National Intelligence Network (Public Health England)

## **FUNDS AND RESERVES**

The Board of Directors believes that the charitable company should hold financial reserves because it has no endowment funding and is entirely dependent upon income from grants, sponsorship, donor funding and other income, which is inevitably subject to fluctuation from year to year. The Board of Directors believes that the minimum level of unrestricted reserves should be the equivalent of 6 months' operating costs, calculated and reviewed annually. The Board of Directors seeks to retain accumulated funds at the desired level in stages consistent with the company's overall financial position, the economic risk over the next 12 months as to its impact on sources of finance and its need to maintain and develop its charitable activities.

## **THE CHARITY'S ASSETS**

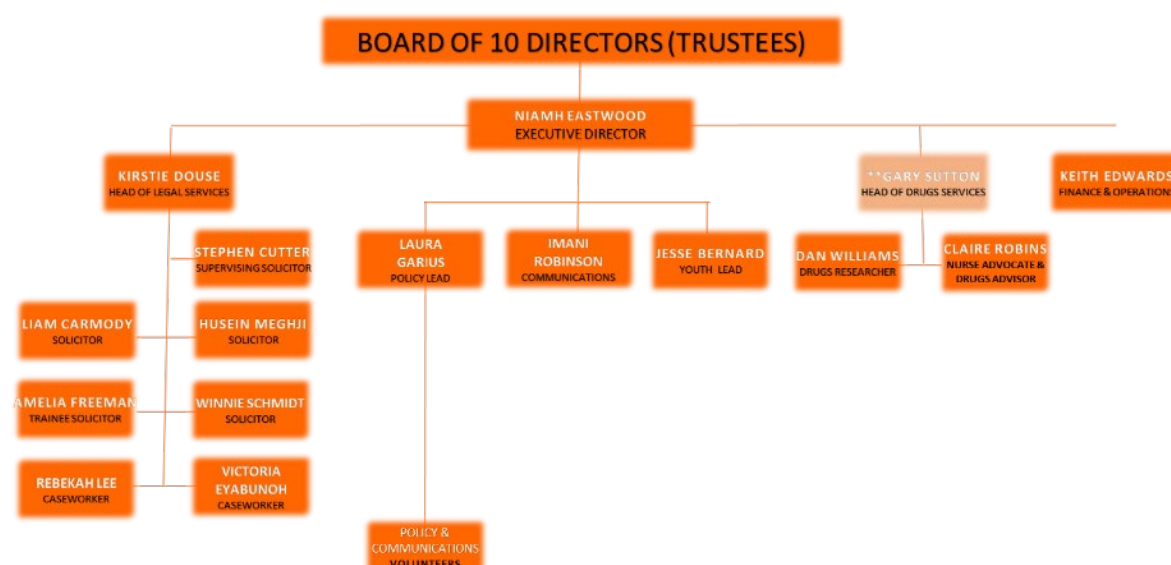
Acquisitions and disposals of fixed assets during the year are recorded in the notes to the financial statements.

## **INTERNSHIPS & VOLUNTEERING**

During the financial year, we were unable to facilitate the traditional on-site (office) volunteering and internship opportunities for the majority of sections of Release due to the restrictive measures in place because of the COVID-19 pandemic. However, we did have 10 volunteers working remotely supporting the communications and policy teams mainly with research activities. Moving forward, we are actively preparing and creating volunteering and internship opportunities, as we recognise these opportunities help many people in developing their understanding, knowledge and skills around drugs and drugs law, which assist in gaining employment within the area, or furthering educational attainment. Release is extremely grateful to all of the volunteers during this testing year, and continue to view their assistance as immeasurable.

## **MAIN RISKS**

The Board of Directors has conducted its own review of the major risks to which the charitable company is exposed and systems have been established to mitigate those risks. At every board meeting a standing item for consideration is a risk register which considers the areas of risk, and the appropriate responses and responsibilities to mitigate those risks. Significant external risk to funding has led to the development of a strategic plan that will allow for concentration and focus on particular areas of activity, and also for diversification of funding. Internal risks are minimised by the implementation of strict financial procedures, clear lines of management and staff supervision and appraisals. A quarterly review of the risk register is carried out by senior management and the Board.

**ORGANISATIONAL STRUCTURE**

\*\* The Head of Drugs Services, Gary Sutton, sadly passed away on 5th September 2020. Gary had been with Release for 20 years and will be deeply missed by all.

Release takes decisions through regular meetings as follows:

- Quarterly board meetings - Executive Director/Head of Legal Services in attendance
- Annual General Meeting – Executive director/Head of Legal Services in attendance
- Ad hoc meetings with board members and executive director
- Monthly team meetings - all staff
- Monthly team meetings - drugs team
- Monthly team meetings - legal team
- Weekly meetings Executive Director - Head of Legal Services
- Weekly meetings Executive Director - Finance/Operations
- Weekly meetings Executive Director - Head of Drugs Services
- Weekly meetings with staff and volunteers

**APPOINTMENT OF TRUSTEES**

The Memorandum and Articles of Association requires that there be at least three trustees. Every trustee is appointed for a term of five years by a resolution of the trustees passed at a special meeting. In selecting a new trustee, the trustees take into account the benefits of appointing a person who is able, by virtue of his or her personal or professional qualifications, to make a contribution to the pursuit of the objects or management of the charity.

New trustees are required to spend an induction day at the Release offices meeting with the Executive Director and other key staff, as well as attending one of the outreach programmes. The induction process also includes familiarisation with the organisation's work and history.

Trustees are also expected to attend organisational strategy meetings as required, as well as the



scheduled quarterly board meetings - one to include the AGM. Trustees are expected where possible to attend Release events and become involved with additional project work relevant to a trustee's skills/choice.

## **FINANCIAL STRATEGY**

Release continues to ensure it has diversified income streams, so as to mitigate any funding shortfalls that could affect the activities of the organisation. This diversification continues in light of the continued current economic climate and COVID-19 pandemic. This diversification strategy has assisted in stabilising the organisation, although much of the funding is for time limited project and/or activity work. Release has been successful in securing multi-year programme and core funding and this is attributable to the organisations reputation for developing, delivering and collaborating with new, exciting and impactful streams of work, which has been recognised by our funders. Moving forward the organisation will be developing new strands of work for the different sections, which will expose the sections to new funding streams.

## **RESULTS (excluding restricted funds)**

Net incoming resources of the company for the year were £63,977 (2020 – net incoming resources – -£44,338) details of which are given in the financial statements below.

Free reserves at 31<sup>st</sup> March 2021 amounted to £365,496 (2020 - £357,929).

Further details of funding sources and expenditure incurred to achieve the charity's key objectives are disclosed hereunder and in the notes to the financial statements

## **PUBLIC BENEFIT**

The Board of Directors (Trustees) are satisfied that in setting the objectives and planning the activities of Release these are fully compatible with the purposes of the charity and are fully compliant with the Charities Act 2011 public benefit requirement.

## **ACTIVITIES AND REVIEW OF THE YEAR**

**The company operated satisfactorily during the year to 31 March 2021.**

Release's financial position for 2020-21 remained relatively unchanged from the previous year even in light of the COVID-19 pandemic. Through diligent financial management and by developing, diversifying and underpinning its service provision the organisation is enhancing its presence and attracting new donors and funders. However, we know we can do more and whilst much of the successful fundraising to date has been for specific projects, our short to medium term plan is to focus more on securing programme, core and research funding. This will be a significant factor in enabling the organisation to deliver more in the coming years.

The principal aims of the company are to provide free and confidential legal, educational and welfare advice and information to any person, body, organisation or company in the areas of drug use, civil liberties, human rights and the criminal law.

## OUR WORK (United Kingdom)

### ADVICE & REPRESENTATION SERVICES

#### 1. LEGAL WELFARE OUTREACH

In early March 2020 and with the onset of COVID-19, Release quickly moved all staff to remote working practices to protect their wellbeing and the health of our clients. With this new working practice, the legal team continued to deliver free at the point of delivery legal welfare outreach services across London, via a mixed model of telephone and teleconferencing to ensure all clients were able to remain safely at their residences to protect their wellbeing, and that of their families and friends. The service continued to be available all clients of the host centres in the 9 following London boroughs: Brent, Brixton, Camden, Ealing, Lambeth, Newham, Tower Hamlets, Waltham Forest and Westminster. Aside from just providing and delivering the service, the legal team also extended contact with the clients to bridge the gap of isolation and reduce the anxiety COVID-19 was perpetuating throughout our client group.

During the 12-month period we assisted with 769 separate legal issues in the year, whilst down in number on the previous this reflects the suspension of housing evictions, possession proceedings and debt suspension implemented during the COVID-19 outbreak. Below are statistics representing client demographics and legal issues categories.

#### Clients

Female 36.7%	Transgender 0.5%
Male 62.8%	

#### Legal Issue Breakdown by Category

Accommodation including homelessness 33%	Debt 12%
Benefit & Allowance 14%	*Other 41%

\*immigration (referral cases); family; criminal law; and complaints against the police.

Our legal welfare service continued to assist clients to obtain backdated benefit awards, payments to meet shortfall between rent and housing benefit, and get debts written off - amounting to £129,500 in monies secured or debts eliminated. As a result of COVID-19, the tribunal service moved to conducting hearings virtually including via telephone, and the legal team represented 9 cases during the reporting period. We have developed a specialist representation service for social security tribunals which is now funded, and pleased to report a 100% success at social security tribunals, succeeding in all appeal cases.

#### 2. DRUGS SERVICES

Due to the untimely death of Gary Sutton (Head of Drug Services) in September 2020, the counselling service ceased to be delivered to the GP practice in West London from August 2020. Prior to this Gary continued to be available to the clients of the service and continued individual counselling via telephone. The drug advocacy service continued to be delivered by the Drugs Advocacy & Support Lead (a qualified physical and mental health nurse) and even through these difficult times we have continued to support the needs of numerous individuals; their family and friends especially around accessing and

maintaining appropriate treatment provision and prescribed essential medicine. The drugs service has now attracted part funding for 2 years from Ethypharm for 2020-22.

### 3. NATIONAL LEGAL AND DRUGS HELPLINE

During 2020-21, we received just over 4,500 contacts through a combination of telephone calls, emails, and online submissions seeking support for a range of issues, which is marginally down on the previous year. The email and online enquiries continue to be a significant medium for those seeking advice, with over 20% of enquiries submitted in this manner (all are responded to within one working day). People accessing the helpline services continue to seek advice on criminal proceedings involving drugs, employment issues involving drug tests and drug use, advice on treatment issues including a reduction in opiate substitute prescribing and onerous conditions attached to treatment.

The team at Release view the helpline as an important source of information that ensures that we keep up to date with patterns of drug consumption and changes in the market, so whilst largely unfunded it is critical that we continue to provide the service both for our own professional development and for the fact it is needed.

### 4. Y-STOP

Y-Stop is youth-led stop and search project that has been developed by young people for young people and aims to equip them with the tools to deal with police interactions in a safe and confident manner. We refer to this as a harm reduction approach. The project moved to a virtual delivery model during the period, and continued to respond issues for stop and search and policing more generally. Interest in the project, and Release's broader work on racial injustice in policing, attracted significant attention in light of the racial justice uprisings led by Black Lives Matter, in response to George Floyd's murder at the hands of law enforcement in the US.

### 5. RESEARCH & POLICY

In October 2020, Dr Laura Garius was recruited as Policy Lead who has been an invaluable in taking forward the organisation's policy and research capabilities. At the start of the early National lockdown Niamh Eastwood (Executive Director) launched the 'Coronavirus Drug Purchases Impact Survey', Release also set up a national 'Drug Market Monitoring Network' - made up of people who use drugs, harm reduction and recovery activists, and people working on the frontline of drug services - in order to monitor UK drug markets and access to services/harm reduction equipment during the ongoing pandemic.

The network is comprised of 46 individuals from areas across the UK and at the beginning of the crisis, the network met on a weekly basis. The group continues to meet regularly and meetings have moved to a monthly basis as the urgency of the crisis has settled. In addition to verbal reports via the meetings, network members provide written reports to Release, with a specific focus on drugs related to dependency, including heroin, crack cocaine, and street benzodiazepines (which are substances less likely to be captured via the online survey). The network has been monitoring drug availability, price, and purity, and whilst there have been some geographical differences, the market has remained remarkably resilient.

Network members' reports are collated by Release and this intelligence is submitted to Public Health England, who then distribute this information to their local agencies via their drug alerts system. Network reports were initially produced weekly, and since March 2021, network reports are provided monthly in line with PHE's monthly drug alerts system. Reports of any sudden drug market developments are also passed onto PHE; a recent example being the isotonitazene heroin-contamination, which then triggered PHE's national alert. Input from the network was also included in Release's published policy paper 'Drugs in the Time of COVID' to contextualise quantitative findings from the drug purchasing survey.

## 6. RELEASE WEBSITE AND SOCIAL MEDIA PLATFORMS

The Release website remains an important resource for people seeking information about drugs and the law. During the 12-month period traffic to our website increased dramatically up by **73%** to 773,000 unique visitors. Again, the most viewed pages related to drugs and the law. This is symptomatic of the increasing use of digital resources to seek advice and information. Specific content on the website is frequently updated to ensure the public benefit from latest policy and legal changes to the law. In addition, and as highlighted above, the racial justice uprisings saw a significant increase in Release's work on drug policy and policing as drivers of racial disparities in the criminal justice system.

Release is also active on social media with over 27,500 followers on Twitter, 13,300 on Facebook, and 3,400 followers on Instagram.

## 7. COVID-19 & PRACTICE DEVELOPMENTS

Finally, the end of 2020 was clearly an extraordinary and worrying period for the world, and it was no different for Release. In mid-March 2020 we pivoted all of our policy work to addressing COVID-19 and the impact it would have on people who use drugs, especially those who are dependent and those who are homeless.

Release moved to remote working a week before the official lockdown, because we support people who use drugs (PWUD), especially those who are dependent, and who are particularly vulnerable to the worst effects of COVID19, we needed to introduce systems to reduce staff having physical contact with others either at the office or on public transport. All host services then closed within days of our decision, requiring us to move to phone consultations. The system has worked well, but an avalanche of legal issues has arisen due to the suspension of legal proceedings, such as housing eviction cases, or the reinstatement of social security tribunals. We are already in conversation with our host services to ensure we can manage this work in an effective and timely manner.

Our helpline, which provides support to people who are affected by the drug laws or who are having problems with their treatment provider, has been extremely busy. At the beginning of lockdown we received increased calls from people on opiate substitution treatment (OST), such as methadone, who needed advocacy support to ensure their treatment provider transitioned them from daily medication collection to longer prescribing practices – this was crucial to ensure that physical contact with others was reduced to protect the health of this vulnerable population.

The work above required significant investment in IT and remote working infrastructure - we bought new laptops for all staff, updated our servers, bought software to allow for remote access, and purchased suitable office equipment for staff to work from home, including desks and office chairs.

COVID19 also required us to repurpose our communications and policy work to address the impact of the virus and lockdown on PWUD. This has included: at short notice submitting evidence to the Treasury Committee about the impact of COVID19 on people who are dependent on drugs; producing cards for people who need to pick up OST or harm reduction equipment, highlighting this is an essential journey; producing advice for people on OST or those wishing to access it; publishing harm reduction advice for PWUD in the context of the coronavirus (translated into eight languages); and setting up national monitoring systems/networks and national survey. This work has dominated Release's policy and communications outputs in 2020/21.

## OUR WORK (INTERNATIONAL)

### 1. TALKINGDRUGS

Release's online platform TalkingDrugs – one of the few multilingual news websites dedicated to covering global developments related to drug policy and harm reduction – continued to grow its reach and influence in 2020-21.

During the COVID-19 pandemic, TalkingDrugs has also shared public health resources relating to drug use, harm reduction, and shared important research and information about how the pandemic is affecting those impacted by prohibition and drug law enforcement in specific ways. TalkingDrugs' editor, Imani Robinson, has carried out various interviews and public conversations to broaden our audiences and expanded our online reach, with 1945 new followers on the @talking.drugs Instagram. Imani has also set up a series of IG lives exploring 'Abolition, Racial Justice, & Drug Policy' in response to, and in solidarity, with the Black Lives Matter movement.

Our volunteers continue to be essential to TalkingDrugs' success. Many have developed their research and writing skills, improved their knowledge of international drug policy issues, and contributed numerous important articles to the publication. Those who volunteer their translation skills have been invaluable to developing TalkingDrugs as a global resource. Our English-language articles are regularly translated into Spanish, French, Italian, Portuguese, and Thai. Many of our volunteers have used their experience with TalkingDrugs to continue forging their careers as professional translators, journalists and advocates for drug policy reform.

We look forward to TalkingDrugs continuing to grow over the coming years, and for the website to continue giving a platform for young writers and translators who seek to build their skillset while contributing to a meaningful project.

### 2. FELLOWSHIP PROGRAMMES

The Fellowship Programmes were suspended at the start of COVID-19 due significant public health concerns, and responsible travel restrictions and suspensions were put in place across the Asian and African continents.

**MEDIA WORK**

Staff provided comment or were interviewed for all the major newspapers including the Guardian, the Telegraph, Times and Independent. Interviews were also provided to popular online media sites, such as Vice. Local press also sought comment on issues related to drugs, drug policy and harm reduction. TV appearances were made by the Executive Director and Head of Legal Services on various news programmes including BBC and Sky.

**EVENTS, CONFERENCES AND SEMINARS**

Staff continued to participate in conferences and seminar related to harm reduction and drug policy both internationally and nationally, all of which took place online.

**DONORS**

Release would like to thank all of our funders to supported us through the last 12 months, many of whom allowed us to repurpose funds to support our work throughout the pandemic or who provided emergency related funds to respond to the crisis.

**THE TRUSTEES**

The trustees who served the charity during the period were as follows:

Natasha Dhumma  
Roger Golland  
Stephen Goschalk (Treasurer)  
James Hardy  
Ronald Hooberman  
Anna Ling  
Amber Marks  
David Rowntree  
Dame Ruth Runciman  
Viveen Taylor (Chairperson)

**RESPONSIBILITIES OF THE TRUSTEES**

The trustees (who are also the directors of Release Legal Emergency and Drugs Service Limited for the purposes of company law) are responsible for preparing the Trustees Annual 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 which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant examination information (information needed by the charitable company's independent examiners in connection with preparing their report) of which the charitable company's independent examiners are unaware, and
- the trustees have taken all the steps that they ought to have taken to make themselves aware of any relevant examination information and to establish that the charitable company's independent examiners are aware of that information.

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Approved by the board on 28 October 2021 and signed on their behalf by:

Viveen Taylor  
Chairperson of Trustees

## **INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF THE BOARD**

### **RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER**

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

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

### **BASIS OF INDEPENDENT EXAMINER'S STATEMENT**

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

### **INDEPENDENT EXAMINER'S STATEMENT**

In our opinion the financial statements:

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

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Paul Brown, BComm.  
Certified Public Accountant (CPAA)  
Foxboro Accountants & Business Advisors Ltd  
704 Ontario Tower  
4 Fairmont Ave  
London E14 9JA

Date:



# STATEMENT OF FINANCIAL ACTIVITIES

(INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)

		UNRESTRICTED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2021	TOTAL FUNDS 2020
INCOMING RESOURCES	NOTE	£	£	£	£
VOLUNTARY INCOME	2	77,690	551,127	628,817	510,162
ACTIVITIES FOR GENERATING FUNDS	3	93,467	80,489	173,956	255,940
INVESTMENT INCOME	4	451	-	451	394
<b>TOTAL INCOMING RESOURCES</b>		<b>171,608</b>	<b>631,616</b>	<b>803,224</b>	<b>766,496</b>
<b>RESOURCES EXPENDED</b>					
COSTS OF GENERATING FUNDS					
Costs of generating voluntary Income	5	591	14,915	15,506	10,202
Fundraising Costs	6	9,258	-	9,258	5,674
CHARITABLE ACTIVITIES	7/8	86,782	583,048	669,830	714,699
GOVERNANCE COSTS	9	11,000	1,750	12,750	11,008
<b>TOTAL RESOURCES EXPENDED</b>		<b>107,631</b>	<b>599,713</b>	<b>707,344</b>	<b>741,583</b>
NET INCOMING/(OUTGOING) RESOURCES FOR THE YEAR	10	63,977	31,903	95,880	24,913
Transfers between funds	11 -	60,000	60,000	-	-
Net Movement in the year		3,977	91,903	95,880	24,913
Fund Balances Brought forward at 1st April		361,519	50,618	412,137	387,224
<b>FUND BALANCES CARRIED FORWARD AT 31ST MARCH</b>		<b>365,496</b>	<b>142,521</b>	<b>508,017</b>	<b>412,137</b>

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

**BALANCE SHEET**

	NOTE	£	2021 £	£	2020 £
<b>FIXED ASSETS</b>					
Tangible Fixed Assets	13		54,243		73,370
<b>CURRENT ASSETS</b>					
Debtors	14	51,923		66,757	
Cash at Bank and in hand		418,202		295,551	
		<u>470,125</u>		<u>362,308</u>	
<b>CURRENT LIABILITIES</b>					
Creditors - falling due within one year	15	-	16,351	-	23,540
			<u>453,774</u>		<u>338,768</u>
<b>NET ASSETS</b>					
			<u>508,017</u>		<u>412,137</u>
REPRESENTED BY:					
Restricted Funds			142,521		50,618
Unrestricted Funds			<u>365,496</u>		<u>361,519</u>
			<u>508,017</u>		<u>412,137</u>

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with requirements of the Act with respect to accounting records and for the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

These financial statements were approved by the Board of Directors on 07 December 2020 and signed on their behalf by:

Stephen Goschalk  
Trustee (Treasurer)

Date:

Company Registration Number: 1966619

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**1. ACCOUNTING POLICIES****Basis of Accounting**

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Statement of Recommended Practice "Accounting and Reporting by Charities" issued in March 2005 (SORP 2005) and the Companies Act 2006.

**Cash flow statement**

The trustees have taken advantage of the exemption in Financial Reporting Standard No 1 (revised) from including a cash flow statement in the financial statements on the grounds that the charity is small.

**Capital grants**

These are credited to restricted funds. Depreciation of fixed assets purchased with the capital grants is then charged to these funds.

**Incoming resources**

Incoming resources represents the total income receivable during the year which is recognised on the accruals basis of accounting.

Revenue and capital grants are recognised as income when notification is received. The income is matched with the relevant expenditure for which the grant has been received.

Donated assets are included at the value to the company where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers as it is not practical to ascertain the value of these services.

**Deferred incoming resources**

Deferred incoming resources arise on income received but which may be allocated to a number of future periods in accordance with the terms of the grant or donation. The element of the income that is for a future period is deferred so as to match it to the periods covered by the terms of the income.

**Resources expended**

All expenditure is accounted for on an accruals basis and is stated exclusive of VAT. Any irrecoverable VAT is included as a cost.

Wherever possible, expenditure is allocated specifically to the relevant activities for which it is incurred. Where costs cannot be directly attributed they have been allocated to activities on a basis consistent with the use of the resources. Overhead costs in the statement of financial activities are apportioned on the basis of staff time spent on each activity.

**Fixed Assets**

Depreciation is calculated so as to write off the cost of an asset over the useful economic life of that asset as follows:

Fixtures, fittings and equipment - 25% per annum on cost

Leasehold Improvements – depreciated over the period of the lease. Items costing less than £500 are not capitalised, but charged in full to the income and expenditure account for the year in which the cost is borne.

**Operating lease agreements**

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

**Irrecoverable VAT**

Irrecoverable VAT is charged to the profit and loss account on an accruals basis.

**Fund accounting**

Unrestricted funds comprise accumulated surpluses on general funds and these are available for use in the furtherance of the general charitable objectives of the company.

Restricted funds are those that can only be used for restricted purposes within the objects of the company. Restrictions arise when specified by donors or when funds are raised for particular restricted purposes.

Designated funds are set up out of general funds by the directors for specific purposes. The purposes are described in the notes to the accounts.

Where a fund is anticipated to expend more resources than it has received, a transfer is made from general unrestricted funds to cover any shortfall on the project.

Further explanation on the nature and purpose of each of the restricted funds is included in the notes to the financial statements.

**2 VOLUNTARY INCOME**

Baring Foundation		29,100	29,100	-
Baring Foundation	-	23,118	23,118	15,000
Big Lottery Fund		21,348	21,348	-
City Bridge Trust		47,000	47,000	45,500
Community Justice Fund		70,620	70,620	-
Esmée Fairbairn	75,000		75,000	50,000
Harm Reduction International	-	8,970	8,970	22,407
Legal Education Foundation		36,983	36,983	60,078
Lloyds Foundation		30,687	30,687	20,187
London Community Fund		11,992	11,992	-
London Legal Support Trust		10,253	10,253	14,388
Open Society Foundation		192,758	192,758	259,806
Trust for London		68,298	68,298	16,457
Other small grants	-	-	-	500
	<b>75,000</b>	<b>551,127</b>	<b>626,127</b>	<b>481,916</b>
<b>TOTAL</b>	<b>77,690</b>	<b>551,127</b>	<b>628,817</b>	<b>510,162</b>

## 3 INCOMING RESOURCES FROM ACTIVITIES FOR GENERATING FUNDS

	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	TOTAL FUNDS 2021 £	TOTAL FUNDS 2020 £
Legal Surgey Income		80,489	80,489	92,472
Consultancy	2,568		2,568	8,160
Training & Conferences	-	-	-	5,730
Expert Witness Income	41,888		41,888	79,956
Online Merchandise	-		-	1,591
Other Income	-	-	-	-
	<u>44,456</u>	<u>80,489</u>	<u>124,945</u>	<u>187,909</u>
Hosting & Support Income	49,011	-	49,011	66,531
Miscellaneous Income	-	-	-	1,500
	<u>93,467</u>	<u>80,489</u>	<u>173,956</u>	<u>255,940</u>

## 4 INVESTMENT INCOME

	UNRESTRICTED FUNDS	TOTAL FUNDS 2021	TOTAL FUNDS 2020
Bank Interest	<u>451</u>	<u>451</u>	<u>394</u>

## 5 COSTS OF GENERATING VOLUNTARY INCOME

	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	TOTAL FUNDS 2021 £	TOTAL FUNDS 2020 £
Campaigns	-	-	-	250
Consultancy Fees	-	10,095	10,095	2,497
Equipment Hire	-	-	-	-
Hospitality	560	-	560	4,906
Marketing	31	4,820	4,851	2,549
	<u>591</u>	<u>14,915</u>	<u>15,506</u>	<u>10,202</u>

## 6 FUNDRAISING COSTS

	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	TOTAL FUNDS 2021 £	TOTAL FUNDS 2020 £
Fundraising	<u>9,258</u>	<u>-</u>	<u>9,258</u>	<u>6,229</u>
	<u>9,258</u>	<u>-</u>	<u>9,258</u>	<u>6,229</u>

## 7 COSTS OF CHARITABLE ACTIVITIES BY FUND TYPE

	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	TOTAL FUNDS 2021 £	TOTAL FUNDS 2020 £
Information, advice and advocacy	51,555	549,230	600,785	541,353
Support costs	<u>35,224</u>	<u>33,818</u>	<u>69,042</u>	<u>171,648</u>
	<u>86,779</u>	<u>583,048</u>	<u>669,827</u>	<u>713,001</u>

**8 COSTS OF CHARITABLE ACTIVITIES BY ACTIVITY TYPE**

	<b>ACTIVITIES DIRECTLY UNDERTAKEN</b>	<b>SUPPORT COSTS</b>	<b>TOTAL FUNDS 2021</b>	<b>TOTAL FUNDS 2020</b>
	£	£	£	£
Information, advice and advocacy	600,785	69,042	669,827	713,001
	<b>600,785</b>	<b>69,042</b>	<b>669,827</b>	<b>713,001</b>

**9 GOVERNANCE COSTS**

	<b>UNRESTRICTED FUNDS</b>	<b>RESTRICTED FUNDS</b>	<b>TOTAL FUNDS 2021</b>	<b>TOTAL FUNDS 2020</b>
	£	£	£	£
Gifts & Donations	-	-	-	-
Staff salaries	9,258	-	9,258	10,448
Professional fees	1,703	-	1,703	1,703
Legal fees	-	-	-	-
	<b>10,961</b>	<b>-</b>	<b>10,961</b>	<b>12,151</b>

**10 NET INCOMING RESOURCES FOR THE YEAR**

	<b>2021 £</b>	<b>2020 £</b>
Net incoming resources are stated after charging		
Depreciation	19,127	19,127
Independent Examination Fees	1,750	1,650
	<b>20,877</b>	<b>20,777</b>

**11 INDEPENDENT EXAMINERS REMUNERATION**

	<b>2021 £</b>	<b>2020 £</b>
Independent Examination	<b>1,750</b>	<b>1,650</b>

**12 STAFF COSTS AND EMOLUMENTS**

	<b>2021</b>	<b>2020</b>
Maximum Number of Employees	16	16
Average Number of Employees	13.8	14.2

NO employees &gt; £60,000: none (2020 - none)

	<b>2021 £</b>	<b>2020 £</b>
Wages & Salaries	408,044	414,659
Social Security costs	39,448	40,416
Pension Contributions	11,074	10,907
	<b>458,566</b>	<b>465,982</b>

**13 TANGIBLE FIXED ASSETS – HELD FOR OWN USE**

	<b>2021</b>
	<b>£</b>
<b>Cost</b>	
At 1 April 2020	142,923
Additions	-
Disposals	
<b>At 31 March 2021</b>	<b>142,923</b>
<b>Depreciation</b>	
At 1 April 2020	69,553
Additions	19,127
Disposals	
<b>At 31 March 2021</b>	<b>88,680</b>
<b>NET BOOK VALUE</b>	
At 31 March 2020	73,320
<b>At 31 March 2021</b>	<b>54,243</b>

**14 DEBTORS**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Trade Debtors	31,568	48,005
Other Debtors	1,605	-
Prepayments	18,750	18,750
	<b>51,923</b>	<b>66,755</b>

**15 CREDITORS: Amounts falling due within one year**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Trade Creditors	4,790	5,683
Other taxes and social security	10,874	12,721
Other creditors	-	-
Accruals	687	5,135
	<b>16,351</b>	<b>23,540</b>

**16 PENSIONS**

The charitable company makes pension contributions for employees into individual personal pension plans. The assets of the scheme are held separately from those of the company in independently administered funds.

**17 COMMITMENTS UNDER OPERATING LEASES**

At 31 March 2021 the charity had annual commitments under non-cancellable operating leases as set out below.

	Land & Buildings £	Other Items £	Land & Buildings £	Other Items £
Operating leases which expire:				
Between 1 - 5 years	75,000		75,000	
In more than 5 years	-	-	-	-
	<b>75,000</b>	<b>-</b>	<b>75,000</b>	<b>-</b>

**18 RESTRICTED INCOME FUNDS**

	At 1/4/20 £	INCOMING RESOURCES £	OUTGOING RESOURCES £	TRANSFERS £	At 31/3/21 £
Baring Foundation	-	29,100	6,700	-	22,400
Barrow Cadbury Trust (Y-stop)	2,583	23,118	20,201	-	5,500
Big Lottery - Covid Response	-	21,348	21,348	-	-
City Bridge Trust	7,583	47,000	46,750	-	7,833
Community Justice Fund	-	70,620	70,620	-	-
Harm Reduction International	-	8,970	8,970	-	-
Legal Education Foundation - Covid response	20,866	36,983	44,849	-	13,000
Legal Outreach Services (other)	-	30,077	60,876	-	212
Lloyds Bank Foundation (Legal)	13,458	20,793	20,389	-	13,862
Lloyds Bank Foundation - Covid Response	-	9,894	9,894	-	-
London Community Response Fund	-	11,992	11,992	-	-
Open Society Foundation Projects	34,939	122,443	157,382	-	-
Open Society Foundation - Covid Response	-	70,315	70,315	-	-
Trust for London	1,266	50,980	32,108	-	20,138
Trust for London - Covid Response	-	17,318	17,318	-	-
Trustee Designated Fund	-	-	-	35,000	35,000
Gary Sutton Legacy Fund	-	-	-	25,000	25,000
<b>TOTAL RESTRICTED FUNDS</b>	<b>50,618</b>	<b>631,615</b>	<b>599,712</b>	<b>60,000</b>	<b>142,521</b>

**RESTRICTED INCOME FUNDS (continued)**

**Restricted Project Funds:** These comprise of grant funding received for the specific projects that the charitable company administers. These are as follows:

**Baring Foundation (Covid-19 Response Fund)**

Funding to support the work to a 3 stage approach to empower people who use drugs problematically to assert their legal rights, and challenge decisions, in relation to their drug treatment. The 3 stages are:

- 1) the creation and distribution of an advocacy toolkit for people who use drugs and service user representatives - an accessible guide to the relevant law and guidance including template letters to be sent to service providers;

- 2) Increase in service user and peer participation in drug treatment services across the UK;

- 3) decrease in unreasonable or unlawful decisions made by drug treatment services across the UK

**Big Lottery (Covid-19 Response Fund)**

Resource increase for legal welfare outreach service to respond to the legal needs of people who are drug and/or alcohol dependent, or who have a history of dependency, in light of COVID19. The beneficiaries are clients of drug treatment centres, homeless day centres, and women's service at the twelve services located across ten London boroughs, where we currently provide legal assistance and representation on around a range of legal social welfare issues.



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**Barrow Cadbury Trust (Y-Stop)**

The 2-year grant funding which commenced 01 November 2018 is to continue and expand training in the Y-Stop method in the West Midlands. The project aims to shift the interactions that young people have with the police by improving communication enabling young people to be less fearful and confrontational. Y-Stop is a stop and search project by young people for young people, developed in partnership by Stopwatch and Release.

**City Bridge Trust (Legal)**

The funding is for 3 years which commenced 01 June 2018 towards a solicitor salary to develop and deliver the legal welfare outreach service into 3 designated boroughs (Westminster, Waltham Forest and Tower Hamlets) in London.

**Community Justice Fund (Covid-19 Response Fund)**

Increase the legal teams resource capacity by recruiting a solicitor and caseworker to specifically work with the displaced homeless people that were housed in hostels and hotels (temporary accommodation) due to Covid-19. The funding allowed this specialist team to prepare and formulate a strategy to assist those placed in the temporary accommodation, and work to secure appropriate accommodation after exiting the temporary accommodation.

**Harm Reduction International**

Part funding for a consultant based in Italy carrying out research into the global prison population, and the safeguarding measures in place to protect them for Covid-19.

**Legal Education Foundation ((Covid-19 Response Fund):)**

The foundation provided an additional 6 months of funding to maintain the employment of the recently qualified solicitor that had been trained through the Justice First Programme, as the outbreak of Covid-19 had significantly disrupted the funding opportunities to fund to the post independently.

**Lloyds Bank Foundation (Legal):**

The 3-year grant is for co-funding to scale up the services to weekly sessions in Brent and Ealing providing legal advice, assistance and representation addressing issues such as homelessness, housing insecurity, debt and access to welfare benefits. The service provided includes representation in matters that do not currently attract legal aid, for example, representation at Social Security Tribunals.

**Lloyds Bank Foundation (Covid-19 Response Fund):**

Funding to repurpose our office space to provide a safe and hygienic environment for work colleagues and visitors. Installation of signage, sanitisers and increased cleaning for the building, and a contribution towards our increased IT support costs to assist remote workers.

**London Community Response Fund (Covid-19 Response Fund):**

The purchase of new IT equipment (server and laptops) and associated software to ensure the wellbeing of our work colleagues can work effectively from their homes, so they can continue support and provide assistance to our vulnerable client group.

**Open Society Foundation:**

Provided a single 1-year grant for the continuation of TalkingDrugs, and the Fellowship programmes for 2020-21. However, the Fellowship programme was suspended due to COVID-19. (See below)

**TalkingDrugs:** This is a project to develop a website ([www.talkingdrugs.org](http://www.talkingdrugs.org)) for a Global web presence.

**Open Society Foundation (Covid-19 Response Fund):**

The foundation allowed Release to repurpose the Fellowship grant fund. The grant was redirected to launch the 'Coronavirus Drug Purchases Impact Survey' in April 2020, and Release also set up a national 'Drug Market Monitoring Network' - made up of people who use drugs, harm reduction and recovery activists, and people working on the frontline of drug services - in order to monitor UK drug markets and access to services/harm reduction equipment during the coronavirus (COVID-19) pandemic

**Trust for London (Legal):**

The trust under their Decent Living Standards initiative is funding delivery of a 2 year a new enhanced specialist social security legal advice service commencing from November 2019 for people who have a history of drug/alcohol dependency, providing casework and representation at first tier and upper tribunal.

**Trust for London (Covid-19 Response Fund):**

The funding provided helped in securing the continued employment of a trainee solicitor that was only 3 months into their 2 year training contract. The position was originally funded by a service contract that was terminated early in March 2020, as the onset of Covid-19 took hold.

**Trustee Designated Fund:**

The Trustees decided in early 2021 that a proportion of Release's unrestricted reserve fund should be allocated in the next financial year (2021-22) to assist in the continued employment of the trainee solicitor, so to allow them to complete their training contract.

**Gary Sutton Legacy Fund:**

The Trustees decided in late 2020 that a befitting legacy fund should be established in memory of Gary Sutton (Head of Drug Services) who had sadly died unexpectedly in September 2020. Gary had been with Release for The funding for the legacy was and would be derived from the balance of outstanding expert witness fees owed to the organisation from the work Gary had done. The funding available would allow for employment opportunities with Release for individuals that are finding it difficult in gaining employment because of wide spread disadvantaging factors.

**19 UNRESTRICTED INCOME FUNDS**

AT 1/4/20	INCOMING	OUTGOING	TRANSFERS	AT 31/3/21
£	RESOURCES	RESOURCES	£	£
	£	£		
357,929	171,608	107,629 -	60,000	361,908

**20 LEGAL OUTREACH SERVICE INCOME**

The following organisations, trusts & foundations contributed to the Legal Outreach Service:

Camden & Islington NHS Foundation	London Legal Support Trust
City Bridge Trust	Single Homeless Project (SHP)
Change, Grow, Live (CGL) in	South London & Maudsley NHS Foundation
Brent, Camden, Ealing & Newham	(Lambeth)
Crisis Brent	Trust for London
Lloyds Bank Foundation	Westminster Drug Project

## 21 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	<b>Fixed Assets</b>	<b>Net Current Assets</b>	<b>Total Funds 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Restricted Funds	-	142,521	142,521
Unrestricted Funds	54,243	311,253	365,496
	<u>54,243</u>	<u>453,774</u>	<u>508,017</u>

## 22 COMPANY LIMITED BY GUARANTEE

Release Legal Emergency and Drugs Service Limited is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.