

# Release

LEGAL EMERGENCY AND  
DRUGS SERVICE LIMITED

COMPANY LIMITED BY GUARANTEE

1966619 (Registered No.)

CHARITY NUMBER

801118

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

Proudly supported with grants from



---

Pages 3 to 11	Trustees Annual Report
Page 12	Independent Examiners Report
Page 13	Statement of Financial Activities
Page 14	Balance Sheet
Page 15 to 24	Notes to the Financial Statements
Page 25	Statement of Cashflows

## MEMBERS OF THE BOARD AND PROFESSIONAL ADVISERS

REGISTERED CHARITY NAME	Release Legal Emergency and Drugs Service Limited
CHARITY NUMBER	801118
COMPANY REGISTRATION NUMBER	1966619
PRINCIPAL & REGISTERED OFFICE ADDRESS	61 Mansell Street London E1 8AN
TRUSTEES AT DATE OF APPROVAL OF REPORT	Bisi Akintoye Natasha Dhumma Roger Golland Donnchadh Greene James Hardy (Treasurer) Peter Krykant Amber Marks Mark Pryke David Rowntree Professor Toby Seddon Viveen Taylor (Chairperson)
INDEPENDENT EXAMINER	Independent Examiners Ltd Unit 2, Broadbridge Business Centre Delling Lane Bosham West Sussex PO18 8NF
BANKERS	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**

Firstly, I would like to thank the team at Release who have continued to work tirelessly through the pandemic and now into the rising cost of living which is already beginning to hit those most in need. This is not easy work, whether it is the drugs advisors or the legal team, we are dealing with people in crisis, who's problems have largely been caused by a system that continues to fail them. I can only commend the team at Release for their commitment to always champion and ensure the rights of the people we support, are fulfilled.

I would also like to thank Kirstie Douse, Head of Legal Services, for all the work she has done at the organisation over the last 14 years, leading the legal team and fighting for the rights of some of the most marginalised and excluded people. Kirstie will be missed; however we wish her well for the future. I'd also like to thank my colleagues on the Board, who have worked with me as Chair and guided the organisation and supported the management team through some of our biggest challenges over the past couple of years. At the same time, I am delighted to welcome all of our new Trustees to the Board, all of whom bring exceptional knowledge experience which makes the next stage of Release's journey, really exciting. In 2022 we will be developing our new organisation strategy and given what we have all been through collectively – the lasting effects of the pandemic and the racial justice uprising – we are in a strong position to reflect the learning of the last few years in our future plans for the organisation.

Finally, thank you to all of our funders. Release is arguably in its strongest position ever; we are financially sound and have a talented group of people on the staff and the Board to help maintain and continue to grow the organisation. Whilst there are challenging times ahead, I am confident we are in a solid position to face those challenges head on; together.

Viveen Taylor Trustee Chairperson

**EXECUTIVE DIRECTOR**

This year has brought new challenges and new opportunities. I think for many the dual crises of the pandemic and the cost-of-living emergency has been overwhelming, it is certainly something we have felt keenly at the organisation and that has impacted our clients. The legal team has once again responded effectively by addressing clients' legal issues as they relate to benefit entitlement and debt matters. In addition, our legal advisors have worked tirelessly to secure housing for people who are homeless and challenged housing insecurity for those at risk of losing their homes. I am always inspired by the work they do, and by their dedication to our clients, many of whom have suffered injustices and marginalisation.

I would also like to pay tribute to Kirstie Douse, our Head of Legal Services, who stepped down in 2022 after 14 years at the organisation. Kirstie's dedication to the organisation has been so appreciated and we will miss her and wish her well for the future. Our new Head of Legal Services, Stephen Cutter, originally joined Release as a trainee solicitor in 2017 and I am delighted and excited to work with him. It is a particularly exciting time as we move towards virtual delivery of our community legal services outside of London, leading to an expansion in the number of services we provide and an expansion in the legal team.

The drugs advocacy service continued to provide high quality support to people having problems with their treatment providers. One of the highlights of this area of work was the settlement we achieved on behalf of our clients who had been threatened with removal of their diamorphine medication, who remained on their medication after we settled a judicial review case on their behalf. This is core to the values of Release ensuring that people's rights are respected and that their voices are heard. Ensuring the patient's voice is central to service delivery, is I am afraid, largely absent from the systems of many drug treatment providers. With drug related deaths at a record level for the 10th year in a row, and 50 per cent of those dying not in contact with services, it is crucial that the system changes, and that change can only happen with the voice of people who use drugs at the heart of that system.

Beyond service delivery Release continued to produce high quality research around issues such as the impact of Covid on the drugs market and how cannabis regulation should incorporate principles of social and racial justice. We also responded to a number of Government proposals including the Home Office's plans to ramp up sanctions for people caught in possession of drugs – it seems whilst much of the rest of the world moves forward with legal reform and harm reduction initiatives, the UK moves backwards. Finally, the cost of living crisis has impacted the organisation directly leading to increased pressure on budgets and increased pressure on our staff. We are grateful to all of our funders who continue to support Release's vital work, and to those who have provided extra resources to cope with the crisis. Finally, I would like to thank our Board and our Chairperson, Viveen Taylor, for their unwavering support. And I would like to thank the people we work with, and for: you are why we do what we do.

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 2022.

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 and homeless centres.

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

- advancing and supporting 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 (APPGDPR) 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; 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:

- Her Majesty's Inspectorate of Constabulary (HMIC) Police External Reference Group on Legitimacy
- Naloxone Action Group (NAG) England
- National Intelligence Network (Public Health England)
- London Commission on Drugs
- DrugScience's Enhanced Harm Reduction Group
- UK Universities' Research Advisory Panel on Drugs

## 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.

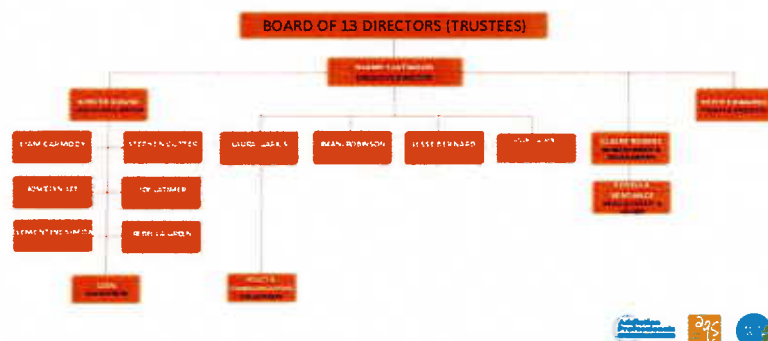
## INTERNSHIPS & VOLUNTEERING

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 6 volunteers working remotely supporting the communications, policy and drugs teams mainly with research activities. Moving forward, we are actively preparing and creating volunteering and internship opportunities both through our service provision and links with academic institutions, 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 safeguarding 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



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, to mitigate any funding shortfalls that could affect the activities of the organisation. This diversification continues considering 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 organisation's 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 outgoing resources of the company for the year were £8,990 (2021 – net incoming resources – £63,977) details of which are given in the financial statements below.

Free reserves at 31st March 2022 amounted to £416,506 (2020 - £365,496).

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 2022.**

Release's financial position for 2021-22 remained relatively unchanged from the previous year even considering the continuing COVID-19 pandemic, and the economic inflationary pressures that started toward the end of 2021 with energy price increases. 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, and this evidenced through the expansion of the legal welfare outreach service in new 'host' centres. 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

Since the onset of COVID-19, Release has developed a hybrid work model (minimum 2 days office/3 days home working), which continues to have a positive material benefit for all staff. This working practice has assisted and enabled greater protection for all staff affecting their overall wellbeing, and this has had material benefit to 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 health and wellbeing, and that of their families and friends. The service continued to be available to all clients of the 15 host centres in the 10 following London boroughs: Brent, Brixton, Camden, Ealing, Hackney, Lambeth, Newham, Tower Hamlets, Waltham Forest and Westminster. Aside from providing and delivering the service, the legal team also extended contact with the clients to bridge the gap of isolation, and reduce the continuing anxiety driven by COVID-19, and the increasing housing and financial insecurity they experience on a daily basis.



During the 12-month period we assisted with 796 separate legal issues in the year, which is just over a 3.5% increase. Below are statistics representing client demographics and legal issues categories.



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 £265,487 in monies secured or debts eliminated. The average backdated Personal Independence Payment secured equals £7,269 per person with one client receiving £27,062. As a result of COVID-19, the tribunal service continued to conduct hearings virtually including via telephone, and the legal team represented 15 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

The drug advocacy service continued to be delivered by the Drugs Advocacy & Support Lead (a qualified physical and mental health nurse), and supported by a new Drugs Advisor and Advocate. Even through these difficult times they 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 continues to be supported by Ethypharm.

## 3. NATIONAL LEGAL AND DRUGS HELPLINE

During 2021-22, we received just over 2,500 contacts through a combination of telephone calls, emails, and online submissions seeking support for a range of issues, which is markedly down on the previous year. The email and online enquiries continue to be a medium for those seeking advice, with over 20% of enquiries submitted through these 2 channels (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 downturn in the number help enquiries is ameliorated by the increase in website users, which appears to answer many of the queries people may have.

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 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 considering the racial justice uprisings, and the continuing disproportionate use of policing using criminal legislation to justify these enforcement practices.

## 5. RESEARCH AND POLICY

Laura Garius was recruited as Policy Lead in 2020 and was instrumental in advancing the organisation's policy and research capabilities and presented and participated at numerous events and conferences. In the previous year 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 frequently, and virtual meetings have moved to a monthly basis as the urgency of the crisis has reduced. 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 again increased dramatically up by 23% to 963,000 unique visitors. The increase in unique users over the previous 2 years has been exponential. 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 29,500 followers on Twitter, and 4,200 followers on Instagram.

## 7. A NEW WORKING PRACTICE

The onset of COVID-19 brought significant challenges for everyone without exception, but the actual experience of the lockdown disproportionately affected the vulnerable and disenfranchised. As an organisation we moved quickly to establish our remote working capabilities to ensure we could seamlessly continue to deliver our services, protect our clients and our work colleagues. What we learnt through our working practice was the ability to comfortably work both remotely and in the office. This hybrid model has clearly benefited our colleagues well-being, and to this end we will continue with this working model.

## OUR WORK (INTERNATIONAL)

### 1. TALKINGDRUGS

Release's online international 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 2021-22.

Continuing on from the previous year, and the onset of the COVID-19 pandemic, TalkingDrugs continued to share 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' co-editor, Imani Robinson, has carried out various interviews and public conversations to broaden our audiences and expanded our online reach, with 3,200 new followers (up 30% from 2020-21) on the @talking.drugs Instagram. They were joined in Autumn 2021 by Andre Gomes who co-edits the site, and is responsible for Release's social media content.

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.

## MEDIA WORK

Release personnel provided informed comment, as well as interviews to 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 ITV.

## 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)  
 Donnchadh Greene  
 James Hardy  
 Ronald Hooberman  
 Peter Krykant  
 Anna Ling  
 Amber Marks  
 Mark Pryke  
 David Rowntree  
 Dame Ruth Runciman  
 Toby Seddon  
 Viveen Taylor (Chairperson)

Four new trustees were recruited to the Board at the end of 2021/ beginning of 2022 as part of a planned transitional process. In 2022/23, a number of the current Board members will step down, this approach was taken to allow for knowledge transfer and mentoring between longstanding Board members and newly appointed trustees.

## 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 10 Dec 2022 and signed on their behalf by:

*Viveen Taylor*

Viveen Taylor  
 Chairperson of Trustees

I report to the trustees on my examination of the accounts of Release Legal Emergency and Drugs Service Limited for the year ended 31 March 2022.

#### RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

As the charity's Trustees of Release Legal Emergency and Drugs Service Limited (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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.

Having satisfied myself that the accounts of Release Legal Emergency and Drugs Service Limited are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### INDEPENDENT EXAMINER'S STATEMENT

Since Release Legal Emergency and Drugs Service Limited's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a fellow member of the Association of Charity Independent Examiners, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Release Legal Emergency and Drugs Service Limited as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Independent Examiners Ltd  
Unit 2, Broadbridge Business Centre  
Delling Lane  
Bosham  
West Sussex PO18 8NF

Date: 4th January 2023



## STATEMENT OF FINANCIAL ACTIVITIES

YEAR END 31 MARCH 2022

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2021/22 £	TOTAL 2020/21 £
<b>Income and Endowments from:</b>						
Donations, Grants and Legacies	2a	300,361	-	96,363	396,724	628,817
Charitable Activities	2b	58,803	-	130,700	189,503	173,956
Other Trading Activities	2c	-	-	-	-	-
Investments	2d	70	-	-	70	451
Other	2e	2,567	-	-	2,567	-
<b>Total</b>		<b>361,801</b>	<b>-</b>	<b>227,063</b>	<b>588,864</b>	<b>803,224</b>
<b>Expenditure on:</b>						
Raising Funds	3a	14,364	-	743	15,107	24,764
Charitable Activities	3b	308,198	47,500	261,892	617,590	682,580
Other	3c	729	-	125	854	-
<b>Total</b>		<b>323,291</b>	<b>47,500</b>	<b>262,760</b>	<b>633,551</b>	<b>707,344</b>
<b>Net income/(expenditure)</b>		<b>38,510</b>	<b>(47,500)</b>	<b>(35,697)</b>	<b>(44,687)</b>	<b>95,880</b>
Transfers between funds	10,11	-	60,000	(60,000)	-	-
<b>Other recognised gains/losses</b>						
Gains/(losses) on revaluation of fixed assets		-	-	-	-	-
Gains/(losses) on investment assets		-	-	-	-	-
<b>Net movement in funds</b>		<b>38,510</b>	<b>12,500</b>	<b>(95,697)</b>	<b>(44,687)</b>	<b>95,880</b>
<b>Reconciliation of funds:</b>						
Total funds brought forward		365,496	-	142,521	508,017	412,137
<b>Total funds carried forward</b>		<b>404,006</b>	<b>12,500</b>	<b>46,824</b>	<b>463,330</b>	<b>508,017</b>

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 15 to 24 form part of these financial statements.

Company registration no: 1966619

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	31/03/2022 Total £	31/03/2021 Total £
<b>Fixed Assets</b>						
Tangible assets	6	35,116	-	-	35,116	54,243
<b>Current Assets</b>						
Cash at bank and in hand	7	344,625	12,500	46,824	403,949	418,202
Debtors	8	39,282	-	-	39,282	51,923
<b>Total Current Assets</b>		<b>383,907</b>	<b>12,500</b>	<b>46,824</b>	<b>443,231</b>	<b>470,125</b>
<b>Creditors: amounts falling due within one year</b>	9	15,016	-	-	15,016	16,351
<b>NET CURRENT ASSETS</b>		<b>368,890</b>	<b>12,500</b>	<b>46,824</b>	<b>428,214</b>	<b>453,774</b>
<b>TOTAL ASSETS less current liabilities</b>		<b>404,006</b>	<b>12,500</b>	<b>46,824</b>	<b>463,330</b>	<b>508,017</b>
<b>NET ASSETS</b>		<b>404,006</b>	<b>12,500</b>	<b>46,824</b>	<b>463,330</b>	<b>508,017</b>
<b>Funds of the Charity</b>						
General Funds		404,006	12,500	-	416,506	365,496
Designated Funds	10	-	-	-	-	-
Restricted Funds	11	-	-	46,824	46,824	142,521
<b>Total Funds</b>		<b>404,006</b>	<b>12,500</b>	<b>46,824</b>	<b>463,330</b>	<b>508,017</b>

**Directors' Responsibilities:**

The directors are satisfied that for the year ended on 31st March 2022 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no member or members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on page 12.

The directors acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with FRS 102 (effective 1 January 2019) - (Charities SORP (FRS 102)) and the Charities Act 2011.

The directors acknowledge their responsibility for ensuring that the company keeps proper accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and if its profit and loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

Approved by the Directors on the 10 DEC 2022

Signed on their behalf by Director 

Print Name: DONNCHADH GREENE



**Basis of preparation:**

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with FRS 102 (effective 1 January 2019) - (Charities SORP (FRS 102)) and the Charities Act 2011.

Advantage has been taken of Section 396(5) of The Companies Act 2006 to allow the format of the financial statements to be adapted to reflect the special nature of the charity's operation and in order to comply with the requirements of the SORP.

Release Legal Emergency and Drugs Service Limited meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

**Going concern**

Preparation of the accounts is on a going concern basis. The Trustees are of the view that the level of reserves will support the charity going forward.

**Changes to accounting estimates**

No changes to accounting estimates have occurred in the reporting period.

**Material prior period errors**

No material prior year errors have been identified in the reporting period.

**1. ACCOUNTING POLICIES**

The particular accounting policies adopted are set out below.

**Income**Recognition of Income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the income;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and Donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP).

Revenue and Capital Grants

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

Tax reclaims on Donations and Gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Contractual Income and Performance Related Grants

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Legacies

Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Government Grants

The charity has not received government grants in the reporting period.

Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Donated Services and Facilities

Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Volunteer Help

The value of any voluntary help received is not included in the accounts but is described in the Directors' annual report

**Deferred Income**

Deferred income arises 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.

**Income from interest, royalties and dividends**

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

**Insurance claims**

Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP) and are included as an item of other income in the SoFA.

**Expenditure and liabilities**

Where 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.

**Liability recognition**

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

**Governance Costs**

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

**Grants with Performance Conditions**

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

**Grants Payable without Performance Conditions**

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

**Employee benefits**

Short term benefits including holiday pay are recognised as an expense in the period in which the service is received.

**Redundancy cost**

The charity made no redundancy payments during the reporting period.

**Deferred income**

No material item of deferred income has been included in the accounts.

**Legal status of the charity**

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

**Stocks and work in progress**

Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

**Debtors**

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

**Fixed Assets**

Tangible fixed assets for use by the charity

These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation is calculated at a rate to write off the cost of tangible fixed assets on a straight line basis over their estimated useful lives. The rates applied per annum are as follows:

Fixtures, Fittings and Equipment	straight line basis	25%
----------------------------------	---------------------	-----

**2. INCOME AND ENDOWMENTS FROM:**

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2021/22 £	TOTAL 2020/21 £
<b>a) Donations, Grants and Legacies</b>						
<b>Donations:</b>						
Other Small Donations		3,110	-	1,414	4,524	2,690
<b>Grants:</b>						
AB Charitable Trust		25,000	-	-	25,000	-
Baring Foundation		-	-	-	-	29,100
Barrow Cadbury Trust		-	-	21,999	21,999	23,118
Big Lottery Fund		-	-	-	-	21,348
City Bridge Trust		-	-	47,200	47,200	47,000
Community Justice Fund		-	-	-	-	70,620
Esmee Foundation		50,000	-	-	50,000	75,000
Harm Reduction International		-	-	-	-	8,970
Legal Education Foundation		-	-	-	-	36,983
Lloyds Foundation		-	-	-	-	30,687
London Community Fund		-	-	-	-	11,992
London Legal Support Trust		-	-	10,000	10,000	10,253
Open Society Foundation		217,251	-	-	217,251	192,758
Trust for London		-	-	15,750	15,750	68,298
<b>Legacies</b>		5,000	-	-	5,000	-
		<b>300,361</b>	<b>-</b>	<b>96,363</b>	<b>396,724</b>	<b>628,817</b>
<b>b) Charitable Activities</b>						
Consultancy Training and Conferences		-	-	120	120	2,568
Expert Witness Income		11,253	-	-	11,253	-
Hosting and Support Income		47,550	-	-	47,550	49,011
Legal Surgery Income		-	-	130,580	130,580	80,489
Other Income		-	-	-	-	41,888
		<b>58,803</b>	<b>-</b>	<b>130,700</b>	<b>189,503</b>	<b>173,956</b>
<b>c) Other Trading Activities</b>						
Online Merchandise		-	-	-	-	-
		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>d) Investments</b>						
Dividends & Interest		70	-	-	70	451
		<b>70</b>	<b>-</b>	<b>-</b>	<b>70</b>	<b>451</b>
<b>e) Other</b>						
Recharge of Expenses		2,500	-	-	2,500	-
Sundry & Miscellaneous Income		67	-	-	67	-
		<b>2,567</b>	<b>-</b>	<b>-</b>	<b>2,567</b>	<b>-</b>

**3. EXPENDITURE ON:**

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2021/22 £	TOTAL 2020/21 £
<b>a) Raising Funds</b>						
Consultancy Fees		2,057	-	-	2,057	10,095
Hospitality		783	-	50	833	560
Marketing		2,266	-	693	2,959	4,851
Fundraising		9,258	-	-	9,258	9,258
		<b>14,364</b>	<b>-</b>	<b>743</b>	<b>15,107</b>	<b>24,764</b>
<b>b) Charitable Activities</b>						
<u>Furthering charity aims</u>						
Bank Charges		177	-	-	177	163
Conference Costs		-	-	205	205	-
Memberships and Subscriptions		735	-	916	1,651	1,574
Printing and Reproduction		730	-	57	787	549
Project Costs		18,840	-	12,683	31,523	146,077
Publications & Resources		-	-	68	68	-
Staff Costs		169,752	40,278	220,417	430,447	450,616
Training & Certification		833	1,435	3,628	5,896	2,212
Volunteers Expenses		-	-	-	-	144
		-	-	-	-	-
<u>Support Costs</u>						
Bad Debts		4,478	-	-	4,478	-
Bank Charges		329	-	-	329	302
Computer and Internet		12,880	-	2,548	15,428	17,725
Conference Costs		1,656	-	-	1,656	99
Depreciation Expense		19,127	-	-	19,127	19,127
Insurance Expense		2,113	-	3,543	5,656	9,431
Licences and Permits		-	-	-	-	157
Miscellaneous		731	-	-	731	1,566
Non-Recoverable VAT		3,970	-	-	3,970	3,711
Office Expenses		51,906	5,787	16,963	74,656	5,106
Other Premises Costs		6,029	-	75	6,104	7,265
Postage and Couriers		177	-	481	658	1,034
Telephone		2,736	-	215	2,951	2,970
Travel		-	-	93	93	-
		-	-	-	-	-
<u>Charity governance</u>						
Exchange Rate Gain/Loss		-	-	-	-	41
Independent Examination & Accountancy Fees		1,680	-	-	1,680	1,750
Legal & Professional Fees		61	-	-	61	1,703
Staff Costs		9,258	-	-	9,258	9,258
		<b>308,198</b>	<b>47,500</b>	<b>261,892</b>	<b>617,590</b>	<b>682,580</b>
<b>c) Other</b>						
Sundry Expenses		729	-	125	854	-
		<b>729</b>	<b>-</b>	<b>125</b>	<b>854</b>	<b>-</b>

**4. SUPPORT AND GOVERNANCE COSTS**

	Support	Governance	Total
	£	£	£
Office & administration	135,837	-	135,837
Independent examiners fees	-	1,680	1,680
Legal & Professional Fees	-	61	61
Staff Costs	-	9,258	9,258
	<b>135,837</b>	<b>10,999</b>	<b>146,836</b>

**5. DETAILS OF CERTAIN TYPES OF EXPENDITURE**

	2021/22	2020/21
	£	£
Independent examiner's fees	1,680	1,750
Assurance services other than audit or independent examination	-	-
Tax advisory fees	-	-
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner	-	-

**6. TANGIBLE FIXED ASSETS**

		General Fund Equipment	Restricted Fund Equipment	Total
		£	£	£
Cost	01-Apr-21	142,923	-	142,923
Additions		-	-	-
Disposals		-	-	-
Cost at	31-Mar-22	<b>142,923</b>	<b>-</b>	<b>142,923</b>
Depreciation	01-Apr-21	88,680	-	88,680
Charge		19,127	-	19,127
On Disposals		-	-	-
Depreciation at	31-Mar-22	<b>107,807</b>	<b>-</b>	<b>107,807</b>
Net Book Value	31-Mar-22	<b>35,116</b>	<b>-</b>	<b>35,116</b>
Net Book Value	31-Mar-21	<b>54,243</b>	<b>-</b>	<b>54,243</b>

The annual commitments under non-cancelling operating leases and capital commitments for the next financial year are as follows:

31st March 2022 : Property Lease £75,000

31st March 2021 : Property Lease £75,000

**7. CASH AT BANK AND IN HAND**

	Unrestricted Fund	Designated Fund	Restricted Fund	Total 31-Mar-22	Total 31-Mar-21
	£	£	£	£	£
Cash at Bank and in Hand	344,625	12,500	46,824	403,949	524,920
	<b>344,625</b>	<b>12,500</b>	<b>46,824</b>	<b>403,949</b>	<b>524,920</b>

**8. DEBTORS AND PREPAYMENTS**

	Unrestricted Fund	Unrestricted Fund	Restricted Fund	Total 31-Mar-22	Total 31-Mar-21
	£	£	£	£	£
Prepayments	18,750	-	-	18,750	18,750
Trade Debtors	18,835	-	-	18,835	31,568
Other Debtors	-	-	-	-	1,605
VAT Refund	892	-	-	892	-
Employee Loan	805	-	-	805	-
	<b>39,282</b>	<b>-</b>	<b>-</b>	<b>39,282</b>	<b>51,923</b>

**9. CREDITORS AND ACCRUALS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	Unrestricted Fund £	Designated Fund £	Restricted Fund £	Total 31-Mar-22 £	Total 31-Mar-21 £
Trade Creditors	665	-	-	665	4,790
Independent Examiners Fees	1,680	-	-	1,680	-
Other Creditors	2,878	-	-	2,878	687
PAYE, NI and Student Loan Deductions	9,793	-	-	9,793	10,874
	<b>15,016</b>	<b>-</b>	<b>-</b>	<b>15,016</b>	<b>16,351</b>

**10. DESIGNATED FUNDS - CURRENT YEAR**

	Balance 01-Apr-21 £	Income £	Purchase of Fixed Assets £	Expenditure £	Expenditure (Depreciation) £	Transfer Btw Funds £	Balance 31-Mar-22 £
Trustee Designated Fund	-	-	-	35,000	-	35,000	-
Gary Sutton Legacy Fund	-	-	-	12,500	-	25,000	12,500
	<b>-</b>	<b>-</b>	<b>-</b>	<b>47,500</b>	<b>-</b>	<b>60,000</b>	<b>12,500</b>

The designated funds were ringfenced at the end the previous financial year, but were erroneously included within restricted funds. An adjusting transfer has been entered this year to correct the position. All expenditure has been spent on the purposes designated by the Trustees. Designated funds are wholly represented by cash reserves of the charity.

**10a) DESIGNATED FUNDS - PREVIOUS YEAR**

	Balance 01-Apr-20 £	Income £	Purchase of Fixed Assets £	Expenditure £	Expenditure (Depreciation) £	Transfer Btw Funds £	Balance 31-Mar-21 £
Trustee Designated Fund	-	-	-	-	-	-	-
Gary Sutton Legacy Fund	-	-	-	-	-	-	-
	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

**Gary Sutton Legacy Fund** - in late 2020 the Trustees decided 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 nearly 19 years. 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 widespread disadvantaging factors.

**11. RESTRICTED FUNDS - CURRENT YEAR**

	Balance 01-Apr-21 £	Income £	Purchase of Fixed Assets £	Expenditure £	Expenditure (Depreciation) £	Transfer Btw Funds £	Balance 31-Mar-22 £
Baring Foundation	22,400	-	-	22,400	-	-	-
Barrow Cadbury Trust (Y-stop)	5,500	22,119	-	22,119	-	-	5,500
City Bridge Trust	7,833	47,200	-	47,166	-	-	7,867
Legal Education Foundation - (Covid Respo	13,000	-	-	13,000	-	-	-
Legal Outreach Services (Other)	(212)	141,994	-	113,575	-	-	28,207
Lloyds Bank Foundation (Legal)	13,862	-	-	13,862	-	-	-
Trust for London	20,138	15,750	-	30,638	-	-	5,250
Trustee Designated Fund	35,000	-	-	-	-	(35,000)	-
Gary Sutton Legacy Fund	25,000	-	-	-	-	(25,000)	-
	<b>142,521</b>	<b>227,063</b>	<b>-</b>	<b>262,760</b>	<b>-</b>	<b>(60,000)</b>	<b>46,824</b>

The Transfer between funds represents an adjustment to the classification of the Trustee Designated and Gary Sutton Legacy Funds. In the previous financial year ended 31st March 2021, these funds were classified as restricted funds, however no restriction was in fact placed on those monies, therefore the Trustees have reconsidered the position and deemed the correct classification to be designated funds.



## 11a) RESTRICTED FUNDS - PREVIOUS YEAR

	Balance 01-Apr-20	Income	Purchase of Fixed Assets	Expenditure	Expenditure (Depreciation)	Transfer Btw Funds	Balance 31-Mar-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 Respo	20,866	36,983	-	44,849	-	-	13,000
Legal Outreach Services (Other)	(30,077)	90,741	-	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>50,618</b>	<b>631,615</b>	<b>-</b>	<b>599,712</b>	<b>-</b>	<b>60,000</b>	<b>142,521</b>

The restricted funds have been spent in accordance with the purpose they were given. The closing balance of restricted funds at 31st March 2022 and 31st March 2021 is wholly represented by cash reserves.

The Restricted Project Funds comprise of grant funding received for the specific projects that Release administers. These funds are as follows:

**Baring Foundation** - 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

**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.

**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

**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.

**Legal Outreach Services**

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

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

**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.

**12. ANALYSIS OF STAFF COSTS AND THE COST OF KEY PERSONNEL**

	2021/22	2020/21
	£	£
Gross Wages and Salaries	399,320	408,044
Employer's National Insurance Costs	42,895	43,448
Less HMRC Incentive	(4,000)	(4,000)
National Insurance Recovery (SMP)	-	-
Employer's Pension Contributions	10,034	11,074
	<u>448,249</u>	<u>458,566</u>

Number of employees who were employed:

	2021/22	2020/21
Maximum number of employees during the year	16	16
Average number of employees during the year	13.75	13.8

No employees received emoluments in excess of £60,000. Staff are paid through the PAYE system.

The key management personnel of the charity comprise the Trustees, the Executive Director and the Head of Legal Services. No Trustees received remuneration. The total employee benefits (including employer national insurance and employer pension contributions) of key management personnel of the charity was £107,368.

**12. ANALYSIS OF STAFF COSTS AND THE COST OF KEY PERSONNEL**

The charity makes pension contributions for employees into individual personal pension plans. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme. The amount charged in the financial year end 31st March 2022 was £10,034 (2020/21: £11,074). The charity is under no further obligation to make any extra payments irrespective of how that pension fund performs. The assets of the scheme are held separately from those of the company in independently administered funds.

**13. TRUSTEES AND OTHER RELATED PARTIES**

	2021/22	2020/21
Number of Trustees who were paid expenses	-	-
Total amount paid	£ -	£ -

No payments were made to Trustees or any persons connected with them during this financial period. No material transaction took place between the organisation and a Trustee or any person connected with them.

**14. MOVEMENT IN FUNDS**

The Company is Limited by Guarantee (1966619) and is a Charity registered with the Charity Commission (801118) and does not have a Share capital and has no income subject to Corporation Tax.

<u>Current year movement in funds</u>	At 01-Apr-21 £	Net movement in funds £	Transfers btw funds £	At 31-Mar-22 £
<b>Unrestricted Funds</b>				
General Funds	365,496	38,510	-	404,006
Designated Funds	-	(47,500)	60,000	12,500
<b>Restricted Funds</b>				
Restricted Funds	142,521	(35,697)	(60,000)	46,824
<b>TOTAL FUNDS</b>	<u>508,017</u>	<u>(44,687)</u>	<u>-</u>	<u>463,330</u>

Net movement in funds, included in the above are as follows:

	Income £	Expenditure £	Movement in funds £
<b>Unrestricted Funds</b>			
General Funds	361,801	(323,291)	38,510
Designated Funds	-	(47,500)	(47,500)
<b>Restricted Funds</b>			
Restricted Funds	227,063	(262,760)	(35,697)
<b>TOTAL FUNDS</b>	<u>588,864</u>	<u>(633,551)</u>	<u>(44,687)</u>

**14. MOVEMENT IN FUNDS**

<u>Comparatives for movement in funds</u>	At 01-Apr-20 £	Net movement in funds £	Transfers btw funds £	At 31-Mar-21 £
<b>Unrestricted Funds</b>				
General Funds	361,519	63,977	(60,000)	365,496
Designated Funds	-	-	-	-
<b>Restricted Funds</b>				
Restricted Funds	50,618	31,903	60,000	142,521
<b>TOTAL FUNDS</b>	<u>412,137</u>	<u>95,880</u>	<u>-</u>	<u>508,017</u>

Net movement in funds, included in the above are as follows:

	Income £	Expenditure £	Movement in funds £
<b>Unrestricted Funds</b>			
General Funds	171,608	(107,631)	63,977
Designated Funds	-	-	-
<b>Restricted Funds</b>			
Restricted Funds	631,616	(599,713)	31,903
<b>TOTAL FUNDS</b>	<u>803,224</u>	<u>(707,344)</u>	<u>95,880</u>

**15. RISK ASSESSMENT**

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

**16. RESERVES POLICY**

The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. Further detail is provided in the Annual report.

**17. PUBLIC BENEFIT**

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Annual report.

**18. EVENTS AFTER THE END OF THE REPORTING PERIOD**

There are no events that require disclosure.

## STATEMENT OF CASH FLOWS

YEAR END 31 MARCH 2022

		2021/22 £	2020/21 £
<b>Cash used in operating activities</b>	<b>(a)</b>	<b>(14,323)</b>	<b>122,201</b>
<b>Cash used from investing activities</b>			
Interest income		70	451
Purchase of tangible fixed assets		-	-
Disposal of tangible fixed assets		-	-
<b>Cash provided by (used in) investing activities</b>		<b>70</b>	<b>451</b>
<b>Cash flows from financing activities</b>			
Introduction/(Repayment) of long term borrowing		-	-
<b>Cash used in financing activities</b>		<b>-</b>	<b>-</b>
<b>Increase/(decrease) in cash and cash equivalents in the year</b>		<b>(14,253)</b>	<b>122,652</b>
Cash and cash equivalents at the start of the year		418,202	295,550
<b>TOTAL cash and cash equivalents at the end of the year</b>	<b>(b)</b>	<b>403,949</b>	<b>418,202</b>

## (a) Reconciliation of net movement in funds to net cash flow from operating activities

	2021/22 £	2020/21 £
Net movement in funds	(44,687)	95,880
Add back depreciation charge	19,127	19,127
Deduct interest income shown in investing activities	(70)	(451)
Decrease/(increase) in debtors	12,641	14,834
Increase/(decrease) in creditors	(1,335)	(7,189)
Decrease/(increase) in donated goods stock	-	-
<b>Net cash used in operating activities</b>	<b>(14,323)</b>	<b>122,201</b>

## (b) Analysis of cash and cash equivalents

	2021/22 £	2020/21 £
Cash at bank and in hand	403,949	418,202
Fixed Term Bond	-	-
<b>Total cash and cash equivalents</b>	<b>403,949</b>	<b>418,202</b>

## (c) Analysis of net debt

	At start of year £	Cash flows £	Acquisition/disposal of subsidiaries £	New finance leases £	Fair value movements £	Foreign exchange movements £	At end of year £
Cash	418,202	(14,253)	-	-	-	-	403,949
Cash Equivalents	-	-	-	-	-	-	-
Overdraft repayable on demand	-	-	-	-	-	-	-
Loans falling due < 1 yr	-	-	-	-	-	-	-
Loans falling due > 1 yr	-	-	-	-	-	-	-
Finance lease obligations	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>418,202</b>	<b>(14,253)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>403,949</b>