

# ESSENTIAL DRUG AND ALCOHOL SERVICES

England & Wales · Charity number 900565

## Details

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**Other names** EAST DORSET DRUGS AND ALCOHOL ADVISORY SERVICE, E.D.A.S.

**Status** Registered

**Legal form** Charitable company

**Company number** [02497437](#)

**Registered** 1990-06-20

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

## Contact

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**Address** Dorset House  
5 Church Street  
Wimborne  
Dorset  
BH21 1JH

**Phone** 01202735777

**Email** [mindy.bartlett@edasuk.org](mailto:mindy.bartlett@edasuk.org)

**Website** [www.edasuk.org](http://www.edasuk.org)

## Activities

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**Objects:** THE RELIEF OF POVERTY, SICKNESS AND DISTRESS AMONGST PERSONS WITHIN THE COUNTY OF DORSET AND SURROUNDING AREAS (HEREINAFTER REFERRED TO AS "THE AREA OF BENEFIT") WHO ARE SUFFERING, OR AT RISK OF SUFFERING, FROM MISUSE OR ADDICTION TO ALCOHOL, NARCOTIC DRUGS AND OTHER SIMILAR SUBSTANCES OR COMPOUNDS OF POTENTIAL OR SUSPECTED DANGER TO THE INDIVIDUAL AND THE COMMUNITY OR BOTH; THE PREVENTION OF SUCH MISUSE OR ADDICTION OR BOTH THROUGH THE PROVISION OF EDUCATION AND TRAINING FOR PROFESSIONALS AND VOLUNTEERS IN THE FIELD, AND THE ADVANCEMENT OF THE EDUCATION OF THE PUBLIC IN THE AREA OF BENEFIT ABOUT THE INCIDENCE AND EFFECTS ON SOCIETY OF THE USE AND ABUSE OF AND DEPENDENCE UPON SUCH SUBSTANCES.

**Activities:** The charity aims to benefit the public by promoting the prevention of drug misuse and supporting those suffering from or at risk of suffering from drug and alcohol misuse. A range of services are provided including adult, young peoples and aftercare services which address the potential problems related to substance misuse. Training is provided to accredited standards.

## Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** Children/young People, The General Public/mankind

## Geography

- **Area of benefit:** THE DISTRICT OF DORSET AND SOMERSET STRATEGIC HEALTH AUTHORITY
- Devon
- Dorset
- Hampshire
- Somerset
- Wiltshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£344,077	£302,985	-	-
2024-03-31	£318,631	£416,825	-	-
2023-03-31	£352,950	£483,197	-	-
2022-03-31	£770,332	£1,047,314	£260,295	29
2021-03-31	£1,143,008	£1,167,115	£537,277	35

## Trustees

Name	Role	Appointed
CHAOQUN TANG		2025-09-10
EDWARD TAYLOR		
Lucy Joanne Sanger		2022-01-31
MARC DEL LLANO LLB		

**ESSENTIAL DRUG AND ALCOHOL SERVICES**

England & Wales - Charity number 900565

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# Accounts

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**REGISTERED COMPANY NUMBER: 02497437 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 900565**

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31st March 2025  
for  
Essential Drug and Alcohol Services  
(A Company Limited by Guarantee)

Hammond & Co  
74 Blandford Road  
Corfe Mullen  
Wimborne  
Dorset  
BH21 3HQ

Essential Drug and Alcohol Services

Contents of the Financial Statements  
for the Year Ended 31st March 2025

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## Essential Drug and Alcohol Services

### Report of the Trustees for the Year Ended 31st March 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The charitable company's object and principal activities are to:

Benefit the public by promoting the prevention of drug misuse and to support those suffering from drug and alcohol misuse within the area of Bournemouth, Poole and Dorset and surrounding areas and the main objectives and activities for the year were to continue to focus upon the promotion of the prevention of the misuse of substances and the support of drug/alcohol users and others affected by their drug/alcohol use.

The strategies employed to assist the charity to meet these objectives included the following:

- \* Providing a range of services which meet relevant quality standards and address the potential problems related to substance misuse.
- \* Focusing upon limiting the harm which comes with substance misuse, not only for the individual but also their family and friends and the wider community.
- \* Working towards applying national standards of service and implementation of the HSC standards through accredited training.
- \* Working in partnership with other agencies to secure the widest range of services is available that best matches the needs of its client population.

The relief of poverty, sickness and distress amongst persons within the County of Dorset and across the United Kingdom (hereinafter referred to as "the area of benefit") who are suffering, or at risk of suffering, from mental distress and/or addictions of any kind and/or the misuse of alcohol, narcotic drugs and other similar substances or compounds of potential or suspected danger to the individual and the community or both; the prevention of such misuse or addictions of any kind or both through the provision of education and training for professionals and volunteers in the health, education and social care field, and the advancement of the education of the public in the area of benefit about the incidence and effects on society of mental distress, addictions of any kind and/or the abuse of and dependence upon substances.

## **OBJECTIVES AND ACTIVITIES**

### **Significant activities**

#### **Training**

During 2024/25 EDAS continued to deliver a wide range of accredited and non-accredited training to service users, professionals in the field and the general public.

#### **First Connect**

Our established digital counselling platform, First Connect continued to thrive and supported over 100 clients in 2024/25. EDAS now has three volunteer counsellors that support the project along with our in-house Therapy Lead.

#### **REACH Young People's Project**

Our REACH Young People's project is a contractually funded project supported by a subcontracting agreement with Waythrough. Waythrough are commissioned by Dorset Council to provide all age substance misuse service across Dorset and they subcontract EDAS to deliver the young people's element of the service for young people aged 24 and under. This project has gone from strength to strength and exceeded the Governments' new Office for Inequalities and Disparities (OHID) targets.

#### **Supporting Mental health**

Our adult mental health support groups went from strength to strength in 2024/25 with over 70 participants engaging in weekly therapeutic groups, supper clubs and carer evenings. Funded by Dorset Healthcare Trust, this initiative has given hope and confidence to those with low level mental health, isolation and anxiety and continues to be a beacon of light for so many.

#### **Public benefit**

The trustees have given due regard to public benefit when planning the charity's activities, in accordance with the Charity Commission's Guidance on Public Benefit. The activities carried out have been described above and are directly related to the objects and purposes for which the charity exists. The charity achieves its principal objects and purposes through general and specialist advice, delivered free to any member of the public in the local community, to provide immediate and lasting assistance with all types of problems relating to substance misuse and or mental health. These benefits are directly related to the aims of the charity and the Charity Commission's General Guidance on Public Benefit. The paragraphs below set out our activities, achievements and performance during the year, which are directly related to the objects and purposes for which the charity exists. The charity achieves its principal objects and purposes through general and specialist advice and are fully compliant with the Charity Commission Principles on Public Benefit.

#### **Volunteers**

Our highly trained EDAS volunteers serve a vital role in supporting service users who access the EDAS. Our volunteer counsellors support the delivery of talking therapies and psychosocial one to one support alongside our qualified in-house therapist within the Frist Connect project, whilst other volunteers undertake general administrative tasks for EDAS.

## **STRATEGIC REPORT**

### **Achievements and performance**

#### **Charitable activities**

EDAS's performance is measured by The National Drug Treatment Monitoring Service (NDTMS) via Public Health England by a number of key performance indicators for its Young People's services. Most commonly: numbers of planned and unplanned discharges, waiting times and time in treatment.

#### **Mental Health Support:**

EDAS secured £37,500.00 of funds from Dorset Healthcare Charity Trust in April 2024 to support our project to support clients from the Poole Community Mental Health Team and create a social/therapy group on a fortnightly basis, fortnightly career support groups and weekly therapeutic intervention groups. The project has gone from strength to strength with over 70 members.

Our Trustees have contributed well to strategic debates and discussions and provided a sound Board which has driven clinical and non-clinical development in a secure, yet innovative way.

#### **REACH Young People's Programme**

The REACH Young People's programme continues to be funded by Waythrough and continues to support young people with substance misuse issues across Dorset, with the main delivery being on an outreach basis.

#### **New Premises**

In August 2024, the landlord of our existing premise sold the property and the new landlord wished to use the property for his own business. Therefore, the exit clause was executed and EDAS vacated the property in December 2024. For a short period of time, the charity worked remotely from hired rooms in the community until March 2025 when we secured a new office base at Branksome Community Centre in Poole.

This new office base has allowed the functions of the charity to carry on delivering its objectives at a reduced premises cost with very little overheads and minimal dilapidation responsibilities.

## **STRATEGIC REPORT**

### **Financial review**

#### **Financial position**

During the year to 31 March 2025, EDAS had income from donations, fundraising, trading, investment and other income of £344,077 (31 March 2024: £318,631). EDAS has managed to ...

Expenditure in the year to 31 March 2025 was £302,985 (31 March 2024: £416,825).

Expenditure has decreased on providing other charitable activities, such as the Serenitea and the First Connect & Wider Health initiative. In the year to 31 March 2024, EDAS incurred expenses of £32,482 on its café Serenitea, however, this activity ceased at the start of 2025. Expenditure on the First Connect & Wider Health initiative also decreased to £24,966 for the year to 31 March 2025 (year to 31 March 2024: £51,797).

There was also a decrease in EDAS's core activities where expenditure decreased to £242,935 for the year to 31 March 2025 (year to 31 March 2024: £298,502).

These decreases in expenditure have resulted in EDAS making a much needed surplus of £41,092 for the year (year to 31 March 2024: £(98,194)). Over the last six years since EDAS lost its grant for all-age drug services from BCP Council in April 2021 its reserves have dwindled. It is now hoped the Charity will be able to survive and grow with the provision of further initiatives in the coming years.

#### **Principal funding sources**

We are very grateful to have received a total of £19,559 during the year to 31 March 2025 (31 March 2024: £12,245) from donations, despite the current cost of living crisis.

EDAS receives most of its income from charitable grants to provide contractual services. In the year to 31 March 2025, these amounted to £266,828 (31 March 2024: £213,689).

In addition, EDAS generates income from training activities. In the year to 31 March 2025, this amounted to £56,417 (31 March 2024: £38,852).

## **STRATEGIC REPORT**

### **Financial review**

#### **Reserves policy**

The charity aims to retain sufficient free reserves to cover its unrestricted costs for approximately six months. This level would enable the Charity to continue providing services and support in the short term.

If the brought forward unspent funds for restricted projects were insufficient and project funding were cut, the free unrestricted reserves would also be needed to enable an orderly cessation of those activities. In addition to this, further reserves are needed as a contingency as it is anticipated that in the current climate there is the risk of further considerable government funding cuts. It is therefore essential to maintain reserves to:

- fulfil contractual obligations to staff;
- fulfil lease agreements on rented properties should contracts be lost mid-term and make good dilapidations on premises on completion of leases

The Trustees have set aside amounts to designated reserves to cover these obligations and the future depreciation charges on fixed assets.

At the year end, there was approximately £32k of free unrestricted funds available set aside for the replacement of equipment, with an additional £36k set aside for potential cessation of activities to cover any operating costs. The general fund, however, went into deficit during the year by £290,082 (31 March 2024: £128,008). As a result, the net deficit for unrestricted funds at the year end was just over £222.6k.

General reserves at year end were £(121,857) (31 March 2024: £(128,008)), designated reserves were £67,455 (31 March 2024: £71,245), restricted reserves were £127,348 (31 March 2024: £88,617). Total funds held were £72,946 (31 March 2024: £31,854).

#### **Funds in deficit**

The organisation moved from a deficit of £151,948 in the year ended 31 March 2023 to a deficit of £128,008 in the year ended 31 March 2024. The deficit for the two years were made up as follows:

	<b>31.03.2025</b>	<b>31.03.2024</b>
	<b>£</b>	<b>£</b>
Unrestricted Funds	(121,857)	(128,008)

#### **Principal risks and uncertainties**

During the year the trustees considered the major risks to which the charity is exposed and the procedures currently in place to mitigate these. The management of these and any other risks will be kept under annual review.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

## Essential Drug and Alcohol Services

### Report of the Trustees for the Year Ended 31st March 2025

The organisation is a charitable company limited by guarantee, incorporated and registered as a charity on 30 April 1990. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £1. The original name of the company was East Dorset Drugs and Alcohol Advisory service; the name was changed in August 2006 to reflect the fact that operations had expanded throughout the whole of Dorset. A Certificate of Incorporation on change of name was issued on 31 August 2006. A new governing document was introduced during the year ended 31 March 2014 which was approved by Companies House and the Charities Commission. The new governing document widens the powers of the organisation to operate in Dorset and surrounding areas.

#### **Recruitment and appointment of new trustees**

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the EDAS Board. Under the requirements of the Memorandum and Articles of Association the members of the Management Committee are elected to serve for a period of three years after which they must be re-elected at the next EDAS Board Meeting.

One Trustee resigned from the EDAS Board during year. We continuously strive to attract additional potential Trustees from our continuous networking and communication opportunities.

The more traditional business and medical skills are represented on the Board of Trustees with trustees from medical and business backgrounds. In an effort to maintain this broad skills mix, members are requested to provide a list of their skills (with annual updates) and in the event of particular skills being lost due to retirement, individuals are approached to offer themselves for election to maintain this skills base.

#### **Organisational structure**

The EDAS Board now has a membership of five who meet every two months and are responsible for the strategic direction and policy of the charity. At present the members come from a variety of professional backgrounds relevant to the work of the charity. The CEO also sits on the Board but has no voting rights.

A scheme of delegation is in place and day-to-day responsibility for the provision of the EDAS services rest with the Chief Executive supported by the Deputy CEO and her Senior Management Team. They are responsible for ensuring that the charity delivers the services specified and that key performance indicators are met. The Service Managers have responsibility for the day-to-day operational management of the centres, individual supervision of the staff and volunteers within their projects and ensuring that the teams continue to develop their skills and working practices in line with good practice. Working alongside them is the new Senior Leadership Team and monthly 'Navigation Meetings' are held to ensure all Managers and Leads communicate and share information that will benefit the whole organisation as opposed to their specific area of responsibility.

#### **Day to day management**

The Chief Executive is delegated the day-to-day management of the charitable company by the Board of trustees. In addition, management duties are performed by Michele Lyall (Deputy CEO).

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Induction and training of new trustees**

Most trustees are already familiar with the practical work of the charity having been encouraged to take part in the trustee training events and by tours of the EDAS projects.

Additionally, trustees are invited and encouraged to attend project team meetings throughout the course of the year to familiarise themselves with the charity and the context in which it operates.

### **Related parties and co-operation with other organisations**

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager of the charity with a supplier, commissioner, co-provider or employee must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party.

### **Risk management**

During the year the trustees considered the major risks to which the charity is exposed and the procedures currently in place to mitigate these. The management of these and any other risks will be kept under annual review.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Company number**

02497437 (England and Wales)

### **Registered Charity number**

900565

### **Registered office**

Dorset House  
5 Church Street  
Wimborne  
Poole  
Dorset  
BH21 1JH

### **Trustees**

Ms L J Sanger  
Mrs B L Plumbridge (resigned 19.3.25)  
E J Taylor  
M Del Llano  
Ms C Tang (appointed 10.9.25)  
Ms A Clarke (appointed 9.4.24) (resigned 11.11.25)

### **Independent Examiner**

Hammond & Co  
74 Blandford Road  
Corfe Mullen  
Wimborne  
Dorset  
BH21 3HQ

Essential Drug and Alcohol Services

Report of the Trustees  
for the Year Ended 31st March 2025

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Bankers**

CAF Bank  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
Kent  
ME19 4JQ

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 8th December 2025 and signed on the board's behalf by:

Ms L J Sanger - Trustee

Independent Examiner's Report to the Trustees of  
Essential Drug and Alcohol Services

**Independent examiner's report to the trustees of Essential Drug and Alcohol Services ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2025.

**Responsibilities and basis of report**

As the charity's trustees of the Company (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').

Having satisfied myself that the accounts of the Company 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 your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, 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 the Company 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.

John Cordner

Hammond & Co  
74 Blandford Road  
Corfe Mullen  
Wimborne  
Dorset  
BH21 3HQ

15th December 2025

## Essential Drug and Alcohol Services

### Statement of Financial Activities for the Year Ended 31st March 2025

	Notes	Unrestricted funds £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	19,559	-	19,559	12,245
<b>Charitable activities</b>					
Drug and Alcohol Services	5	47,924	218,904	266,828	213,689
Training		56,417	-	56,417	38,852
First Connect & Wider Health		-	-	-	6,000
Other trading activities	3	43	-	43	46,407
Investment income	4	1,230	-	1,230	1,438
<b>Total</b>		<u>125,173</u>	<u>218,904</u>	<u>344,077</u>	<u>318,631</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Drug and Alcohol Services	6	63,909	179,026	242,935	298,502
Training		31,455	1,147	32,602	31,329
Serenitea		-	-	-	32,482
First Connect & Wider Health		24,966	-	24,966	51,797
Other		2,482	-	2,482	2,715
<b>Total</b>		<u>122,812</u>	<u>180,173</u>	<u>302,985</u>	<u>416,825</u>
<b>NET INCOME/(EXPENDITURE)</b>		2,361	38,731	41,092	(98,194)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		(56,763)	88,617	31,854	130,048
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>(54,402)</u>	<u>127,348</u>	<u>72,946</u>	<u>31,854</u>

The notes form part of these financial statements

## Essential Drug and Alcohol Services

### Balance Sheet 31st March 2025

	Notes	Unrestricted funds £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	13	9,369	-	9,369	13,159
<b>CURRENT ASSETS</b>					
Stocks	14	-	-	-	2,500
Debtors	15	17,025	-	17,025	2,147
Cash at bank and in hand		(76,555)	127,348	50,793	19,479
		<u>(59,530)</u>	<u>127,348</u>	<u>67,818</u>	<u>24,126</u>
<b>CREDITORS</b>					
Amounts falling due within one year	16	(4,241)	-	(4,241)	(5,431)
		<u>(63,771)</u>	<u>127,348</u>	<u>63,577</u>	<u>18,695</u>
<b>NET CURRENT ASSETS/(LIABILITIES)</b>					
		<u>(63,771)</u>	<u>127,348</u>	<u>63,577</u>	<u>18,695</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>(54,402)</u>	<u>127,348</u>	<u>72,946</u>	<u>31,854</u>
<b>NET ASSETS</b>		<u>(54,402)</u>	<u>127,348</u>	<u>72,946</u>	<u>31,854</u>
<b>FUNDS</b>	17				
Unrestricted funds				(54,402)	(56,763)
Restricted funds				127,348	88,617
<b>TOTAL FUNDS</b>				<u>72,946</u>	<u>31,854</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each 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 financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

Essential Drug and Alcohol Services

Balance Sheet - continued  
31st March 2025

The financial statements were approved by the Board of Trustees and authorised for issue on 8th December 2025 and were signed on its behalf by:

L J Sanger - Trustee

Essential Drug and Alcohol Services

Cash Flow Statement  
for the Year Ended 31st March 2025

	Notes	31.3.25 £	31.3.24 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	30,084	(101,160)
Net cash provided by/(used in) operating activities		<u>30,084</u>	<u>(101,160)</u>
<b>Cash flows from investing activities</b>			
Interest received		<u>1,230</u>	<u>1,438</u>
Net cash provided by investing activities		<u>1,230</u>	<u>1,438</u>
<b>Change in cash and cash equivalents in the reporting period</b>			
Cash and cash equivalents at the beginning of the reporting period		<u>19,479</u>	<u>119,201</u>
Cash and cash equivalents at the end of the reporting period		<u><u>50,793</u></u>	<u><u>19,479</u></u>

The notes form part of these financial statements

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.25 £	31.3.24 £
<b>Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)</b>	41,092	(98,194)
<b>Adjustments for:</b>		
Depreciation charges	3,790	5,340
Interest received	(1,230)	(1,438)
Decrease in stocks	2,500	-
(Increase)/decrease in debtors	(14,878)	5,172
Decrease in creditors	(1,190)	(12,040)
<b>Net cash provided by/(used in) operations</b>	<u>30,084</u>	<u>(101,160)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.24 £	Cash flow £	At 31.3.25 £
<b>Net cash</b>			
Cash at bank and in hand	19,479	31,314	50,793
	<u>19,479</u>	<u>31,314</u>	<u>50,793</u>
<b>Total</b>	<u>19,479</u>	<u>31,314</u>	<u>50,793</u>

## 1. ACCOUNTING POLICIES

### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably.

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 30% on reducing balance
Fixtures and fittings	- 25% on reducing balance

### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

**1. ACCOUNTING POLICIES - continued**

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**2. DONATIONS AND LEGACIES**

	Unrestricted funds £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
Donations	19,559	-	19,559	12,245

**3. OTHER TRADING ACTIVITIES**

	Unrestricted funds £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
Café takings	43	-	43	46,407

**4. INVESTMENT INCOME**

	Unrestricted funds £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
Deposit account interest	1,230	-	1,230	1,438

## Essential Drug and Alcohol Services

Notes to the Financial Statements - continued  
for the Year Ended 31st March 2025

### 5. INCOME FROM CHARITABLE ACTIVITIES

		31.3.25	31.3.24
	Activity	£	£
Contractual services	Drug and Alcohol Services	266,828	213,689
Training	Training	56,417	38,852
Other activities	First Connect & Wider Health	-	6,000
		<u>323,245</u>	<u>258,541</u>

### 6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7)	Support costs (see note 8)	Totals
	£	£	£
Drug and Alcohol Services	242,500	435	242,935
Training	32,602	-	32,602
First Connect & Wider Health	24,966	-	24,966
	<u>300,068</u>	<u>435</u>	<u>300,503</u>

### 7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.3.25	31.3.24
	£	£
Staff costs	203,817	300,210
Hire of plant and machinery	-	115
Insurance	6,129	8,788
Light and heat	8,231	9,063
Telephone	5,555	5,253
Postage and stationery	14,439	10,780
Advertising	774	15
Sundries	7,887	271
Serenitea costs	4,405	16,150
BBV testing	-	316
Building repairs	13,472	1,376
Equipment repairs	9,132	5,772
Legal and professional	1,305	-
Rent and rates	8,531	31,595
Training	4,133	1,896
Travel	7,322	9,322
Home working allowance	-	161
Employee health scheme	-	2,036
Payroll costs	1,146	2,816
Busy Bees Child Care	-	1,914
Depreciation	3,790	5,340
	<u>300,068</u>	<u>413,189</u>

## Essential Drug and Alcohol Services

### Notes to the Financial Statements - continued for the Year Ended 31st March 2025

#### 8. SUPPORT COSTS

	Finance	Governance costs	Totals
	£	£	£
Other resources expended	-	2,482	2,482
Drug and Alcohol Services	818	(383)	435
	<u>818</u>	<u>2,099</u>	<u>2,917</u>

#### 9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.25	31.3.24
	£	£
Independent examiner's fee	2,099	2,796
Depreciation - owned assets	3,790	5,340
Hire of plant and machinery	-	115
	<u>2,099</u>	<u>8,251</u>

#### 10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2025 nor for the year ended 31st March 2024.

##### **Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st March 2025 nor for the year ended 31st March 2024.

#### 11. STAFF COSTS

	31.3.25	31.3.24
	£	£
Wages and salaries	188,001	284,823
Social security costs	11,812	9,829
Other pension costs	4,004	5,558
	<u>203,817</u>	<u>300,210</u>

The average monthly number of employees during the year was as follows:

	31.3.25	31.3.24
Project workers	3	5
Administration and support	1	5
Training and Managers	1	2
Advisors and Counsellors	2	1
	<u>7</u>	<u>13</u>

No employees received emoluments in excess of £60,000.

**12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	12,245	-	12,245
<b>Charitable activities</b>			
Drug and Alcohol Services	41,814	171,875	213,689
Training	38,852	-	38,852
First Connect & Wider Health	6,000	-	6,000
Other trading activities	46,407	-	46,407
Investment income	1,438	-	1,438
<b>Total</b>	<u>146,756</u>	<u>171,875</u>	<u>318,631</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Drug and Alcohol Services	156,441	142,061	298,502
Training	31,329	-	31,329
Serenitea	32,482	-	32,482
First Connect & Wider Health	51,797	-	51,797
Other	2,715	-	2,715
<b>Total</b>	<u>274,764</u>	<u>142,061</u>	<u>416,825</u>
<b>NET INCOME/(EXPENDITURE)</b>	(128,008)	29,814	(98,194)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	71,245	58,803	130,048
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>(56,763)</u>	<u>88,617</u>	<u>31,854</u>

Notes to the Financial Statements - continued  
for the Year Ended 31st March 2025

**13. TANGIBLE FIXED ASSETS**

	Plant and machinery £	Fixtures and fittings £	Totals £
<b>COST</b>			
At 1st April 2024 and 31st March 2025	91,069	29,764	120,833
<b>DEPRECIATION</b>			
At 1st April 2024	81,070	26,604	107,674
Charge for year	3,000	790	3,790
At 31st March 2025	84,070	27,394	111,464
<b>NET BOOK VALUE</b>			
At 31st March 2025	6,999	2,370	9,369
At 31st March 2024	9,999	3,160	13,159

**14. STOCKS**

	31.3.25	31.3.24
	£	£
Finished goods	-	2,500

**15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.25	31.3.24
	£	£
Trade debtors	16,231	566
Prepayments	794	1,581
	17,025	2,147

**16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.25 £	31.3.24 £
Trade creditors	-	1,327
Social security and other taxes	1,760	1,308
Accrued expenses	2,481	2,796
	<u>4,241</u>	<u>5,431</u>

**17. MOVEMENT IN FUNDS**

	At 1.4.24 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
<b>Unrestricted funds</b>				
General fund	(128,008)	18,098	(11,947)	(121,857)
Closure reserve	35,801	-	-	35,801
Dilapidation reserve	-	(11,947)	11,947	-
Depreciation reserve	35,444	(3,790)	-	31,654
	<u>(56,763)</u>	<u>2,361</u>	<u>-</u>	<u>(54,402)</u>
<b>Restricted funds</b>				
Voluntary Income Projects	21,761	-	-	21,761
Poole Better Together Project	2,518	-	-	2,518
Reach Young People's Project	64,338	38,731	-	103,069
	<u>88,617</u>	<u>38,731</u>	<u>-</u>	<u>127,348</u>
<b>TOTAL FUNDS</b>	<u>31,854</u>	<u>41,092</u>	<u>-</u>	<u>72,946</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	125,173	(107,075)	18,098
Dilapidation reserve	-	(11,947)	(11,947)
Depreciation reserve	-	(3,790)	(3,790)
	<u>125,173</u>	<u>(122,812)</u>	<u>2,361</u>
<b>Restricted funds</b>			
Reach Young People's Project	218,904	(180,173)	38,731
	<u>344,077</u>	<u>(302,985)</u>	<u>41,092</u>

**17. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	-	(128,008)	(128,008)
Closure reserve	35,801	-	35,801
Depreciation reserve	35,444	-	35,444
	<u>71,245</u>	<u>(128,008)</u>	<u>(56,763)</u>
<b>Restricted funds</b>			
Voluntary Income Projects	21,761	-	21,761
Poole Better Together Project	2,834	(316)	2,518
Reach Young People's Project	34,208	30,130	64,338
	<u>58,803</u>	<u>29,814</u>	<u>88,617</u>
<b>TOTAL FUNDS</b>	<u><u>130,048</u></u>	<u><u>(98,194)</u></u>	<u><u>31,854</u></u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	146,756	(274,764)	(128,008)
<b>Restricted funds</b>			
Poole Better Together Project	-	(316)	(316)
Reach Young People's Project	171,875	(141,745)	30,130
	<u>171,875</u>	<u>(142,061)</u>	<u>29,814</u>
<b>TOTAL FUNDS</b>	<u><u>318,631</u></u>	<u><u>(416,825)</u></u>	<u><u>(98,194)</u></u>

**17. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
<b>Unrestricted funds</b>				
General fund	-	(109,910)	(11,947)	(121,857)
Closure reserve	35,801	-	-	35,801
Dilapidation reserve	-	(11,947)	11,947	-
Depreciation reserve	35,444	(3,790)	-	31,654
	<u>71,245</u>	<u>(125,647)</u>	<u>-</u>	<u>(54,402)</u>
<b>Restricted funds</b>				
Voluntary Income Projects	21,761	-	-	21,761
Poole Better Together Project	2,834	(316)	-	2,518
Reach Young People's Project	34,208	68,861	-	103,069
	<u>58,803</u>	<u>68,545</u>	<u>-</u>	<u>127,348</u>
<b>TOTAL FUNDS</b>	<u>130,048</u>	<u>(57,102)</u>	<u>-</u>	<u>72,946</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	271,929	(381,839)	(109,910)
Dilapidation reserve	-	(11,947)	(11,947)
Depreciation reserve	-	(3,790)	(3,790)
	<u>271,929</u>	<u>(397,576)</u>	<u>(125,647)</u>
<b>Restricted funds</b>			
Poole Better Together Project	-	(316)	(316)
Reach Young People's Project	390,779	(321,918)	68,861
	<u>390,779</u>	<u>(322,234)</u>	<u>68,545</u>
<b>TOTAL FUNDS</b>	<u>662,708</u>	<u>(719,810)</u>	<u>(57,102)</u>

**18. RELATED PARTY DISCLOSURES**

During the year the charity made the following related party transaction:

**Mindy Bartlett and Michelle Lyall**

During the current and previous year relatives of Mindy and Michelle were employed by the charity, the terms of employment are the same as for any other employee.

**ESSENTIAL DRUG AND ALCOHOL SERVICES**

England & Wales - Charity number 900565

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# Accounts

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**REGISTERED COMPANY NUMBER: 02497437 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 900565**

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31st March 2024  
for  
Essential Drug and Alcohol Services  
(A Company Limited by Guarantee)

Hammond & Co  
74 Blandford Road  
Corfe Mullen  
Wimborne  
Dorset  
BH21 3HQ

Essential Drug and Alcohol Services

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for the Year Ended 31st March 2024

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## Essential Drug and Alcohol Services

### Report of the Trustees for the Year Ended 31st March 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The charitable company's object and principal activities are to:

Benefit the public by promoting the prevention of drug misuse and to support those suffering from drug and alcohol misuse within the area of Bournemouth, Poole and Dorset and surrounding areas and the main objectives and activities for the year were to continue to focus upon the promotion of the prevention of the misuse of substances and the support of drug/alcohol users and others affected by their drug/alcohol use.

The strategies employed to assist the charity to meet these objectives included the following:

- \* Providing a range of services which meet relevant quality standards and address the potential problems related to substance misuse.
- \* Focusing upon limiting the harm which comes with substance misuse, not only for the individual but also their family and friends and the wider community.
- \* Working towards applying national standards of service and implementation of the HSC standards through accredited training.
- \* Working in partnership with other agencies to secure the widest range of services is available that best matches the needs of its client population.

The relief of poverty, sickness and distress amongst persons within the County of Dorset and across the United Kingdom (hereinafter referred to as "the area of benefit") who are suffering, or at risk of suffering, from mental distress and/or addictions of any kind and/or the misuse of alcohol, narcotic drugs and other similar substances or compounds of potential or suspected danger to the individual and the community or both; the prevention of such misuse or addictions of any kind or both through the provision of education and training for professionals and volunteers in the health, education and social care field, and the advancement of the education of the public in the area of benefit about the incidence and effects on society of mental distress, addictions of any kind and/or the abuse of and dependence upon substances.

## **OBJECTIVES AND ACTIVITIES**

### **Significant activities**

#### **Training**

During 2023/24 EDAS continued to secure a contact with Skills and Learning Dorset Bournemouth and Poole to deliver the government's Multiply project. The purpose of the contract is to provide numeracy and money management skills to learners and EDAS delivers this under the guise of two accredited courses. One which leads to an Entry Level 3 Maths accreditation called Everyday Maths and one course that leads to a Level 1 Business and Enterprise award called SMART Business.

Alongside the Multiply training delivery, EDAS also delivered a wide range of accredited and non-accredited training continued to be offered to service users, professionals in the field and the general public. Namely:

- Level 2 Understanding Mental Wellbeing Awards
- Level 2 Healthy Living Awards

#### **Serenitea**

In October 2020, EDAS extended its three-year lease for 50-52 Ashley Road. In addition to providing much needed extra office space this allowed us to continue delivery of our established recovery café which commenced trading in December 2018. Serenitea provides an alcohol-free social environment for people in recovery. Despite being a growing trend, recovery cafés are still in short supply in the UK.

The objective of the Serenitea Café is to provide a safe and nurturing environment where individuals can increase their social, emotional and financial capital as they move through their journey of recovery. The support offered at Serenitea offers individuals the chance to grow, heal, discover, take risks, and surprise themselves by doing and becoming what they never thought possible. While the word "recovery" does not appear in the Café's name, every visit is designed to provide support, wisdom, and companionship for the challenging work of making healthier choices as people deal with issues from whatever substance/vulnerability it is they are recovering from. Throughout 2023/24 the delivery of accredited courses from within Serenitea continued in Level 2 Healthy Living Awards, Level 2 Understanding Mental Wellbeing Awards.

The café was awarded the Royal Society for Public Health (RSPH) 'Health on the High Street' Award in 2019 for its excellent work in bringing the community together with shared learning and social experiences. As a consequence of this award, EDAS has now secured the delivery rights to provide accredited RSPH courses from their sites to deliver the following qualifications:

- \* Level 2 Encouraging Physical Activity
- \* Level 2 NHS Health Checks
- \* Level 2 Smoking Cessation
- \* Level 2 Young Health Champions
- \* Level 3 Diploma in Health & Social Care

#### **First Connect**

Our established digital counselling platform, First Connect continued to thrive and supported over 100 clients in 2023/24. EDAS now has three volunteer counsellors that support the project along with our in-house Therapy Lead.

#### **REACH Young People's Project**

## **OBJECTIVES AND ACTIVITIES**

Our REACH Young People's project is a contractually funded project supported by a subcontracting agreement with Humankind. Humankind are commissioned by Dorset Council to provide all age substance misuse service across Dorset and they subcontract EDAS to deliver the young people's element of the service for young people aged 24 and under. This project has gone from strength to strength and exceeded the Governments' new Office for Inequalities and Disparities (OHID) targets.

### **Public benefit**

The trustees have given due regard to public benefit when planning the charity's activities, in accordance with the Charity Commission's Guidance on Public Benefit. The activities carried out have been described above and are directly related to the objects and purposes for which the charity exists. The charity achieves its principal objects and purposes through general and specialist advice, delivered free to any member of the public in the local community, to provide immediate and lasting assistance with all types of problems relating to substance misuse and or mental health. These benefits are directly related to the aims of the charity and the Charity Commission's General Guidance on Public Benefit. The paragraphs below set out our activities, achievements and performance during the year, which are directly related to the objects and purposes for which the charity exists. The charity achieves its principal objects and purposes through general and specialist advice and are fully compliant with the Charity Commission Principles on Public Benefit

### **Volunteers**

Our highly trained EDAS volunteers serve a vital role in supporting service users who access the EDAS. Our volunteer counsellors support the delivery of talking therapies and psychosocial one to one support alongside our qualified in-house therapist within the First Connect project, whilst other volunteers undertake general administrative tasks for EDAS or help with hospitality roles within Serenitea.

## **STRATEGIC REPORT**

### **Achievement and performance**

#### **Charitable activities**

EDAS's performance is measured by The National Drug Treatment Monitoring Service (NDTMS) via Public Health England by a number of key performance indicators for its Young People's services. Most commonly: numbers of planned and unplanned discharges, waiting times and time in treatment.

#### **Coffee Connection:**

EDAS secured £5,000.00 of funds from Dorset Healthcare Charity Trust in November 2022 to launch a new project to support clients from the Poole Community Mental Health Team and create a social/therapy group on a fortnightly basis. The project has gone from strength to strength with over 70 members.

Our Trustees have contributed well to strategic debates and discussions and provided a sound Board which has driven clinical and non-clinical development in a secure, yet innovative way.

The REACH Young People's programme continues to be funded by Humankind and continues to support young people with substance misuse issues across Dorset, with the main delivery being on an outreach basis.

## **STRATEGIC REPORT**

### **Financial review**

#### **Financial position**

During 2023, EDAS had income from donations, fundraising, trading, investment and other income of £146,756 (2023: £352,950). EDAS has been feeling the loss of funding from its contractual services with BCP in November 2021, with deficits in 2022 of £276,982, 2023 of £130,247 and 2024 of £98,194. As a result, EDAS has had to restructure, slimline and find other sources of funds in recent years.

Expenditure in 2024 was £416,825 (2023: £483,197). Expenditure has increased on providing other charitable activities, such as the First Connect & Wider Health initiative £51,797 (2023: £44,850).

Encouragingly, results after the year end suggest that EDAS has turned a corner as funding appears to have increased and reserves have started to be replenished, though it is still early days.

#### **Principal funding sources**

We are very grateful to have received a total of £12,245 during 2023 (2023: £760) from donations, despite the current cost of living crisis.

EDAS receives most of its income from charitable grants to provide contractual services. In 2023, these amounted to £213,689 (2023: £196,691).

In addition, EDAS generates income from training activities. In 2024, this amounted to £38,852 (2023: £68,903).

## **STRATEGIC REPORT**

### **Financial review**

#### **Reserves policy**

The charity aims to retain sufficient free reserves to cover its unrestricted costs for approximately six months. This level would enable the Charity to continue providing services and support in the short term.

If the brought forward unspent funds for restricted projects were insufficient and project funding were cut, the free unrestricted reserves would also be needed to enable an orderly cessation of those activities. In addition to this, further reserves are needed as a contingency as it is anticipated that in the current climate there is the risk of further considerable government funding cuts. It is therefore essential to maintain reserves to:

- fulfil contractual obligations to staff;
- fulfill lease agreements on rented properties should contracts be lost mid-term and make good dilapidations on premises on completion of leases

The trustees have set aside amounts to designated reserves to cover these obligations and the future depreciation charges on fixed assets.

At the year end, there was approximately £35k of free unrestricted funds available set aside for the replacement of equipment, with an additional £36k set aside for potential cessation of activities to cover any operating costs. The general fund, however, went into deficit during the year by £128k. As a result, the net deficit for unrestricted funds at the year end was just over £56k.

General reserves at year end were £(128,008) (2023: £Nil), designated reserves were £71,245 (2023: £71,245), restricted reserves were £88,617 (2023: £58,803). Total funds held were £31,854 (2023: £130,048).

#### **Funds in deficit**

The organisation moved from a deficit of £151,948 in the year ended 31 March 2023 to a deficit of £128,008 in the year ended 31 March 2024. The deficit for the two years were made up as follows:

	<b>31.03.2024</b>	<b>31.03.2023</b>
	<b>£</b>	<b>£</b>
Unrestricted Funds	(128,008)	(151,948)

#### **Principal risks and uncertainties**

During the year the trustees considered the major risks to which the charity is exposed and the procedures currently in place to mitigate these. The management of these and any other risks will be kept under annual review.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

## Essential Drug and Alcohol Services

### Report of the Trustees for the Year Ended 31st March 2024

The organisation is a charitable company limited by guarantee, incorporated and registered as a charity on 30 April 1990. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £1. The original name of the company was East Dorset Drugs and Alcohol Advisory service; the name was changed in August 2006 to reflect the fact that operations had expanded throughout the whole of Dorset. A Certificate of Incorporation on change of name was issued on 31 August 2006. A new governing document was introduced during the year ended 31 March 2014 which was approved by Companies House and the Charities Commission. The new governing document widens the powers of the organisation to operate in Dorset and surrounding areas.

#### **Recruitment and appointment of new trustees**

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the EDAS Board. Under the requirements of the Memorandum and Articles of Association the members of the Management Committee are elected to serve for a period of three years after which they must be re-elected at the next EDAS Board Meeting.

Two trustees resigned from the EDAS Board during year. We continuously strive to attract additional potential Trustees from our continuous networking and communication opportunities.

The more traditional business and medical skills are represented on the Board of Trustees with trustees from medical and business backgrounds. In an effort to maintain this broad skills mix, members are requested to provide a list of their skills (with annual updates) and in the event of particular skills being lost due to retirement, individuals are approached to offer themselves for election to maintain this skills base.

#### **Organisational structure**

The EDAS Board now has a membership of five who meet every two months and are responsible for the strategic direction and policy of the charity. At present the members come from a variety of professional backgrounds relevant to the work of the charity. The CEO also sits on the Board but has no voting rights.

A scheme of delegation is in place and day-to-day responsibility for the provision of the EDAS services rest with the Chief Executive supported by the Deputy CEO and her Senior Management Team. They are responsible for ensuring that the charity delivers the services specified and that key performance indicators are met. The Service Managers have responsibility for the day-to-day operational management of the centres, individual supervision of the staff and volunteers within their projects and ensuring that the teams continue to develop their skills and working practices in line with good practice. Working alongside them is the new Senior Leadership Team and monthly 'Navigation Meetings' are held to ensure all Managers and Leads communicate and share information that will benefit the whole organisation as opposed to their specific area of responsibility.

#### **Day to day management**

The Chief Executive is delegated the day-to-day management of the charitable company by the Board of trustees. In addition, management duties are performed by Michele Lyall (Deputy CEO).

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Induction and training of new trustees**

Most trustees are already familiar with the practical work of the charity having been encouraged to take part in the trustee training events and by tours of the EDAS projects.

Additionally, trustees are invited and encouraged to attend project team meetings throughout the course of the year to familiarise themselves with the charity and the context in which it operates.

### **Related parties and co-operation with other organisations**

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager of the charity with a supplier, commissioner, co-provider or employee must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party.

### **Risk management**

During the year the trustees considered the major risks to which the charity is exposed and the procedures currently in place to mitigate these. The management of these and any other risks will be kept under annual review.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Company number**

02497437 (England and Wales)

### **Registered Charity number**

900565

### **Registered office**

54a Ashley Road  
Poole  
Dorset  
BH14 9BN

### **Trustees**

Ms L J Sanger  
Dr G Roberts (resigned 2.8.23)  
Mrs B L Plumbridge  
E J Taylor  
P L Norman  
Ms D L Evans (resigned 2.8.23)  
M Del Llano

### **Independent Examiner**

Hammond & Co  
74 Blandford Road  
Corfe Mullen  
Wimborne  
Dorset  
BH21 3HQ

Essential Drug and Alcohol Services

Report of the Trustees  
for the Year Ended 31st March 2024

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Bankers**

CAF Bank  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
Kent  
ME19 4JQ

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 16th December 2024 and signed on the board's behalf by:

Mrs B L Plumbridge - Trustee

Independent Examiner's Report to the Trustees of  
Essential Drug and Alcohol Services

**Independent examiner's report to the trustees of Essential Drug and Alcohol Services ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2024.

**Responsibilities and basis of report**

As the charity's trustees of the Company (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').

Having satisfied myself that the accounts of the Company 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 your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, 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 the Company 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.

John Cordner

Hammond & Co  
74 Blandford Road  
Corfe Mullen  
Wimborne  
Dorset  
BH21 3HQ

17th December 2024

Essential Drug and Alcohol Services

Statement of Financial Activities  
for the Year Ended 31st March 2024

	Notes	Unrestricted funds £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	12,245	-	12,245	760
<b>Charitable activities</b>					
Drug and Alcohol Services	5	41,814	171,875	213,689	196,691
Training		38,852	-	38,852	68,903
First Connect & Wider Health		6,000	-	6,000	25,761
Other trading activities	3	46,407	-	46,407	49,681
Investment income	4	1,438	-	1,438	2,123
Other income	6	-	-	-	9,031
<b>Total</b>		<u>146,756</u>	<u>171,875</u>	<u>318,631</u>	<u>352,950</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Drug and Alcohol Services	7	156,441	142,061	298,502	272,678
Training		31,329	-	31,329	60,073
Serenitea		32,482	-	32,482	102,953
First Connect & Wider Health		51,797	-	51,797	44,850
Other		2,715	-	2,715	2,643
<b>Total</b>		<u>274,764</u>	<u>142,061</u>	<u>416,825</u>	<u>483,197</u>
<b>NET INCOME/(EXPENDITURE)</b>		(128,008)	29,814	(98,194)	(130,247)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		71,245	58,803	130,048	260,295
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>(56,763)</u>	<u>88,617</u>	<u>31,854</u>	<u>130,048</u>

The notes form part of these financial statements

## Essential Drug and Alcohol Services

### Balance Sheet 31st March 2024

	Notes	Unrestricted funds £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	14	13,159	-	13,159	18,499
<b>CURRENT ASSETS</b>					
Stocks	15	2,500	-	2,500	2,500
Debtors	16	2,147	-	2,147	7,319
Cash at bank and in hand		(69,138)	88,617	19,479	119,201
		<u>(64,491)</u>	<u>88,617</u>	<u>24,126</u>	<u>129,020</u>
<b>CREDITORS</b>					
Amounts falling due within one year	17	(5,431)	-	(5,431)	(17,471)
		<u>(69,922)</u>	<u>88,617</u>	<u>18,695</u>	<u>111,549</u>
<b>NET CURRENT ASSETS/(LIABILITIES)</b>					
		<u>(56,763)</u>	<u>88,617</u>	<u>31,854</u>	<u>130,048</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>(56,763)</u>	<u>88,617</u>	<u>31,854</u>	<u>130,048</u>
<b>NET ASSETS</b>		<u>(56,763)</u>	<u>88,617</u>	<u>31,854</u>	<u>130,048</u>
<b>FUNDS</b>	19				
Unrestricted funds				(56,763)	71,245
Restricted funds				88,617	58,803
<b>TOTAL FUNDS</b>				<u>31,854</u>	<u>130,048</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each 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 financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

Essential Drug and Alcohol Services

Balance Sheet - continued  
31st March 2024

The financial statements were approved by the Board of Trustees and authorised for issue on 16th December 2024 and were signed on its behalf by:

B L Plumbridge - Trustee

Essential Drug and Alcohol Services

Cash Flow Statement  
for the Year Ended 31st March 2024

	Notes	31.3.24 £	31.3.23 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	(101,160)	(90,520)
Net cash used in operating activities		<u>(101,160)</u>	<u>(90,520)</u>
<b>Cash flows from investing activities</b>			
Sale of tangible fixed assets		-	2,379
Interest received		1,438	2,123
Net cash provided by investing activities		<u>1,438</u>	<u>4,502</u>
<b>Change in cash and cash equivalents in the reporting period</b>			
Cash and cash equivalents at the beginning of the reporting period		<u>119,201</u>	<u>205,219</u>
Cash and cash equivalents at the end of the reporting period		<u>19,479</u>	<u>119,201</u>

The notes form part of these financial statements

**1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	31.3.24 £	31.3.23 £
<b>Net expenditure for the reporting period (as per the Statement of Financial Activities)</b>	(98,194)	(130,247)
<b>Adjustments for:</b>		
Depreciation charges	5,340	7,896
Interest received	(1,438)	(2,123)
Decrease in stocks	-	1,000
Decrease in debtors	5,172	35,587
Decrease in creditors	(12,040)	(2,633)
<b>Net cash used in operations</b>	<u>(101,160)</u>	<u>(90,520)</u>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1.4.23 £	Cash flow £	At 31.3.24 £
<b>Net cash</b>			
Cash at bank and in hand	119,201	(99,722)	19,479
	<u>119,201</u>	<u>(99,722)</u>	<u>19,479</u>
<b>Total</b>	<u>119,201</u>	<u>(99,722)</u>	<u>19,479</u>

## 1. ACCOUNTING POLICIES

### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably.

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 30% on reducing balance
Fixtures and fittings	- 25% on reducing balance

### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

**1. ACCOUNTING POLICIES - continued**

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**2. DONATIONS AND LEGACIES**

	Unrestricted funds £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
Donations	12,245	-	12,245	701
Fundraising Income	-	-	-	59
	<u>12,245</u>	<u>-</u>	<u>12,245</u>	<u>760</u>

**3. OTHER TRADING ACTIVITIES**

	Unrestricted funds £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
Café takings	46,407	-	46,407	49,681
	<u>46,407</u>	<u>-</u>	<u>46,407</u>	<u>49,681</u>

**4. INVESTMENT INCOME**

	Unrestricted funds £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
Deposit account interest	1,438	-	1,438	2,123
	<u>1,438</u>	<u>-</u>	<u>1,438</u>	<u>2,123</u>

Essential Drug and Alcohol Services

Notes to the Financial Statements - continued  
for the Year Ended 31st March 2024

**5. INCOME FROM CHARITABLE ACTIVITIES**

	Activity	31.3.24 £	31.3.23 £
Contractual services	Drug and Alcohol Services	213,689	196,691
Training	Training	38,852	68,903
Other activities	First Connect & Wider Health	6,000	25,761
		<u>258,541</u>	<u>291,355</u>

**6. OTHER INCOME**

	Unrestricted funds £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
Gain on disposal of FAs	-	-	-	9,031
	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,031</u>

**7. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 8) £	Support costs (see note 9) £	Totals £
Drug and Alcohol Services	297,625	877	298,502
Training	31,329	-	31,329
Serenitea	32,438	44	32,482
First Connect & Wider Health	51,797	-	51,797
	<u>413,189</u>	<u>921</u>	<u>414,110</u>

**8. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	31.3.24 £	31.3.23 £
Staff costs	300,210	347,384
Hire of plant and machinery	115	160
Insurance	8,788	910
Light and heat	9,063	8,221
Telephone	5,253	5,311
Postage and stationery	10,780	18,176
Advertising	15	267
Sundries	271	1,218
CAB costs	-	(201)
Serenitea costs	16,150	18,834
BBV testing	316	-
Building repairs	1,376	2,179
Equipment repairs	5,772	6,006
Legal and professional	-	2,113
Rent and rates	31,595	39,493
Carried forward	<u>389,704</u>	<u>450,071</u>

**8. DIRECT COSTS OF CHARITABLE ACTIVITIES - continued**

	31.3.24	31.3.23
	£	£
Brought forward	389,704	450,071
Training	1,896	7,800
Travel	9,322	7,461
Home working allowance	161	144
Employee health scheme	2,036	846
Payroll costs	2,816	3,176
Busy Bees Child Care	1,914	1,880
Staff counselling	-	86
Alternative therapies	-	440
Depreciation	5,340	7,896
	<u>413,189</u>	<u>479,800</u>

**9. SUPPORT COSTS**

	Finance	Governance costs	Totals
	£	£	£
Other resources expended	-	2,715	2,715
Drug and Alcohol Services	877	-	877
Serenitea	44	-	44
	<u>921</u>	<u>2,715</u>	<u>3,636</u>

**10. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	31.3.24	31.3.23
	£	£
Auditors' remuneration	-	360
Independent examiner's fee	2,796	2,280
Depreciation - owned assets	5,340	7,896
Hire of plant and machinery	115	160
	<u>8,251</u>	<u>10,696</u>

## 11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2024 nor for the year ended 31st March 2023.

### Trustees' expenses

There were no trustees' expenses paid for the year ended 31st March 2024 nor for the year ended 31st March 2023.

## 12. STAFF COSTS

	31.3.24	31.3.23
	£	£
Wages and salaries	284,823	318,354
Social security costs	9,829	22,809
Other pension costs	5,558	6,221
	<u>300,210</u>	<u>347,384</u>

The average monthly number of employees during the year was as follows:

	31.3.24	31.3.23
Project workers	5	7
Administration and support	5	6
Training and Managers	2	3
Advisors and Counsellors	1	6
	<u>13</u>	<u>22</u>

No employees received emoluments in excess of £60,000.

During the year the charity made redundancy and/or termination payments which totalled £3,627 (2023: £2,863)

## 13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	685	75	760
<b>Charitable activities</b>			
Drug and Alcohol Services	19,650	177,041	196,691
Training	68,903	-	68,903
First Connect & Wider Health	25,761	-	25,761
Other trading activities	49,681	-	49,681
Investment income	2,123	-	2,123
Other income	9,031	-	9,031
<b>Total</b>	<u>175,834</u>	<u>177,116</u>	<u>352,950</u>

**13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted funds £	Restricted funds £	Total funds £
	<u>          </u>	<u>          </u>	<u>          </u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Drug and Alcohol Services	117,283	155,395	272,678
Training	60,073	-	60,073
Serenitea	102,936	17	102,953
First Connect & Wider Health	44,850	-	44,850
Other	2,640	3	2,643
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Total</b>	<u>327,782</u>	<u>155,415</u>	<u>483,197</u>
<b>NET INCOME/(EXPENDITURE)</b>	(151,948)	21,701	(130,247)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	223,193	37,102	260,295
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>71,245</u>	<u>58,803</u>	<u>130,048</u>

**14. TANGIBLE FIXED ASSETS**

	Plant and machinery £	Fixtures and fittings £	Totals £
	<u>          </u>	<u>          </u>	<u>          </u>
<b>COST</b>			
At 1st April 2023 and 31st March 2024	91,069	29,764	120,833
	<u>          </u>	<u>          </u>	<u>          </u>
<b>DEPRECIATION</b>			
At 1st April 2023	76,784	25,550	102,334
Charge for year	4,286	1,054	5,340
	<u>          </u>	<u>          </u>	<u>          </u>
At 31st March 2024	81,070	26,604	107,674
	<u>          </u>	<u>          </u>	<u>          </u>
<b>NET BOOK VALUE</b>			
At 31st March 2024	9,999	3,160	13,159
	<u>          </u>	<u>          </u>	<u>          </u>
At 31st March 2023	14,285	4,214	18,499
	<u>          </u>	<u>          </u>	<u>          </u>

Essential Drug and Alcohol Services

Notes to the Financial Statements - continued  
for the Year Ended 31st March 2024

**15. STOCKS**

	31.3.24	31.3.23
	£	£
Finished goods	2,500	2,500

**16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.24	31.3.23
	£	£
Trade debtors	566	7,319
Prepayments	1,581	-
	<u>2,147</u>	<u>7,319</u>

**17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.24	31.3.23
	£	£
Trade creditors	1,327	2,909
Social security and other taxes	1,308	7,801
Accrued expenses	2,796	6,761
	<u>5,431</u>	<u>17,471</u>

**18. LEASING AGREEMENTS**

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.3.24	31.3.23
	£	£
Within one year	-	29,083

**19. MOVEMENT IN FUNDS**

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	-	(128,008)	(128,008)
Closure reserve	35,801	-	35,801
Depreciation reserve	35,444	-	35,444
	<u>71,245</u>	<u>(128,008)</u>	<u>(56,763)</u>
<b>Restricted funds</b>			
Voluntary Income Projects	21,761	-	21,761
Poole Better Together Project	2,834	(316)	2,518
Reach Young People's Project	34,208	30,130	64,338
	<u>58,803</u>	<u>29,814</u>	<u>88,617</u>
<b>TOTAL FUNDS</b>	<u>130,048</u>	<u>(98,194)</u>	<u>31,854</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	146,756	(274,764)	(128,008)
<b>Restricted funds</b>			
Poole Better Together Project	-	(316)	(316)
Reach Young People's Project	171,875	(141,745)	30,130
	<u>171,875</u>	<u>(142,061)</u>	<u>29,814</u>
<b>TOTAL FUNDS</b>	<u>318,631</u>	<u>(416,825)</u>	<u>(98,194)</u>

19. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
<b>Unrestricted funds</b>				
General fund	-	(151,948)	151,948	-
Closure reserve	187,749	-	(151,948)	35,801
Depreciation reserve	35,444	-	-	35,444
	<u>223,193</u>	<u>(151,948)</u>	<u>-</u>	<u>71,245</u>
<b>Restricted funds</b>				
Voluntary Income Projects	21,761	-	-	21,761
Poole Better Together Project	-	2,834	-	2,834
Reach Young People's Project	15,341	18,867	-	34,208
	<u>37,102</u>	<u>21,701</u>	<u>-</u>	<u>58,803</u>
<b>TOTAL FUNDS</b>	<u>260,295</u>	<u>(130,247)</u>	<u>-</u>	<u>130,048</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	175,834	(327,782)	(151,948)
<b>Restricted funds</b>			
Poole Better Together Project	-	2,834	2,834
Reach Young People's Project	177,116	(158,249)	18,867
	<u>177,116</u>	<u>(155,415)</u>	<u>21,701</u>
<b>TOTAL FUNDS</b>	<u>352,950</u>	<u>(483,197)</u>	<u>(130,247)</u>

**19. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
<b>Unrestricted funds</b>				
General fund	-	(279,956)	151,948	(128,008)
Closure reserve	187,749	-	(151,948)	35,801
Depreciation reserve	35,444	-	-	35,444
	<u>223,193</u>	<u>(279,956)</u>	<u>-</u>	<u>(56,763)</u>
<b>Restricted funds</b>				
Voluntary Income Projects	21,761	-	-	21,761
Poole Better Together Project	-	2,518	-	2,518
Reach Young People's Project	15,341	48,997	-	64,338
	<u>37,102</u>	<u>51,515</u>	<u>-</u>	<u>88,617</u>
<b>TOTAL FUNDS</b>	<u>260,295</u>	<u>(228,441)</u>	<u>-</u>	<u>31,854</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	322,590	(602,546)	(279,956)
<b>Restricted funds</b>			
Poole Better Together Project	-	2,518	2,518
Reach Young People's Project	348,991	(299,994)	48,997
	<u>348,991</u>	<u>(297,476)</u>	<u>51,515</u>
<b>TOTAL FUNDS</b>	<u>671,581</u>	<u>(900,022)</u>	<u>(228,441)</u>

**20. RELATED PARTY DISCLOSURES**

During the year the charity made the following related party transaction:

**Mindy Bartlett and Michelle Lyall**

During the current and previous year relatives of Mindy and Michelle were employed by the charity, the terms of employment are the same as for any other employee.

**ESSENTIAL DRUG AND ALCOHOL SERVICES**

England & Wales - Charity number 900565

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# Accounts

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**REGISTERED COMPANY NUMBER: 02497437 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 900565**

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31st March 2023  
for  
Essential Drug and Alcohol Services  
(A Company Limited by Guarantee)

Hammond & Co  
74 Blandford Road  
Corfe Mullen  
Wimborne  
Dorset  
BH21 3HQ

Essential Drug and Alcohol Services

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for the Year Ended 31st March 2023

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## Essential Drug and Alcohol Services

### Report of the Trustees for the Year Ended 31st March 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The charitable company's object and principal activities are to:

Benefit the public by promoting the prevention of drug misuse and to support those suffering from drug and alcohol misuse within the area of Bournemouth, Poole and Dorset and surrounding areas and the

main objectives and activities for the year were to continue to focus upon the promotion of the prevention of the misuse of substances and the support of drug/alcohol users and others affected by their drug/ alcohol use.

The strategies employed to assist the charity to meet these objectives included the following:

- \* Providing a range of services which meet relevant quality standards and address the potential problems related to substance misuse.
- \* Focusing upon limiting the harm which comes with substance misuse, not only for the individual but also their family and friends and the wider community.
- \* Working towards applying national standards of service and implementation of the HSC standards through accredited training.
- \* Working in partnership with other agencies to secure the widest range of services is available that best matches the needs of its client population.

However, in November 2021, the charity lost a major contract from Bournemouth, Poole and Christchurch Council for the Better Together Service with an annual income loss of approx. £850,000.00. The Charity then changed its objects with the Charity Commission to the following:

The relief of poverty, sickness and distress amongst persons within the County of Dorset and across the United Kingdom (hereinafter referred to as "the area of benefit") who are suffering, or at risk of suffering, from mental distress and/or addictions of any kind and/or the misuse of alcohol, narcotic drugs and other similar substances or compounds of potential or suspected danger to the individual and the community or both; the prevention of such misuse or addictions of any kind or both through the provision of education and training for professionals and volunteers in the health, education and social care field, and the advancement of the education of the public in the area of benefit about the incidence and effects on society of mental distress, addictions of any kind and/or the abuse of and dependence upon substances.

## **OBJECTIVES AND ACTIVITIES**

### **Significant activities**

#### **Training**

During 2022/23 EDAS continued to secure a contact with Skills and Learning Dorset Bournemouth and Poole to deliver the government's Multiply project. The purpose of the contract is to provide numeracy and money management skills to learners and EDAS delivers this under the guise of two accredited courses. One which leads to an Entry Level 3 Maths accreditation called '???' and one course that leads to a Level 1 Business and Enterprise award called SMART Business.

Alongside the Multiply training delivery, EDAS also delivered a wide range of accredited and non-accredited training continued to be offered to service users, professionals in the field and the general public. Namely:

Level 2 Understanding Mental Wellbeing Awards

Level 2 Healthy Living Awards

Access to HE Diploma in Substance Misuse

#### **Serenitea**

In October 2020, EDAS extended its three-year lease for 50 - 52 Ashley Road. In addition to providing much needed extra office space this allowed us to continue delivery of our established recovery café which commenced trading in December 2018. Serenitea provides an alcohol-free social environment for people in recovery. Despite being a growing trend, recovery cafés are still in short supply in the UK.

The objective of the Serenitea Café is to provide a safe and nurturing environment where individuals can increase their social, emotional and financial capital as they move through their journey of recovery. The support offered at Serenitea offers individuals the chance to grow, heal, discover, take risks, and surprise themselves by doing and becoming what they never thought possible. While the word "recovery" does not appear in the Café's name, every visit is designed to provide support, wisdom, and companionship for the challenging work of making healthier choices as people deal with issues from whatever substance/ vulnerability it is they are recovering from. Throughout 2022/23 the delivery of accredited courses from within Serenitea continued in Level 2 Healthy Living Awards, Level 2 Understanding Mental Wellbeing Awards.

The café was awarded the Royal Society for Public Health (RSPH) 'Health on the High Street' Award in 2019 for its excellent work in bring in the community together with shared learning and social experiences. As a consequence of this award, EDAS has now secured the delivery rights to provide accredited RSPH courses from their sites to deliver the following qualifications:

- \* Level 2 Encouraging Physical Activity
- \* Level 2 NHS Health Checks
- \* Level 2 Smoking Cessation
- \* Level 2 Young Health Champions
- \* Level 3 Diploma in Health & Social Care

#### **First Connect**

Our established digital counselling platform, First Connect continued to thrive and supported over 100 clients in 2022/23. A kind donation of £10000.00 was received from the Talbot Village Trust which enabled over 250 hours of free counselling to take place, alongside fee paying clients. EDAS now has three volunteer counsellors that support the project along with our in-house Therapy Lead.

## **OBJECTIVES AND ACTIVITIES**

### **REACH Young People's Project**

Our REACH Young People's project is a contractually funded project supported by a subcontracting agreement with EDP. EDP are commissioned by Dorset Council to provide all age substance misuse service across Dorset and they subcontract EDAS to deliver the young people's element of the service for young people aged 24 and under. This project has gone from strength to strength and exceeded the Governments' new Office for Inequalities and Disparities (OHID) targets.

### **Public benefit**

The trustees have given due regard to public benefit when planning the charity's activities, in accordance with the Charity Commission's Guidance on Public Benefit. The activities carried out have been described above and are directly related to the objects and purposes for which the charity exists. The charity achieves its principal objects and purposes through general and specialist advice, delivered free to any member of the public in the local community, to provide immediate and lasting assistance with all types of problems relating to substance misuse and or mental health. These benefits are directly related to the aims of the charity and the Charity Commission's General Guidance on Public Benefit. The paragraphs below set out our activities, achievements and performance during the year, which are directly related to the objects and purposes for which the charity exists. The charity achieves its principal objects and purposes through general and specialist advice and are fully compliant with the Charity Commission Principles on Public Benefit.

### **Volunteers**

Our highly trained EDAS volunteers serve a vital role in supporting service users who access the EDAS. Our volunteer counsellors support the delivery of talking therapies and psychosocial one to one support alongside our qualified in-house therapist within the First Connect project, whilst other volunteers undertake general administrative tasks for EDAS or help with hospitality roles within Serenitea.

## **STRATEGIC REPORT**

### **Achievement and performance**

#### **Charitable activities**

EDAS's performance is measured by The National Drug Treatment Monitoring Service (NDTMS) via Public Health England by a number of key performance indicators for its Young People's services. Most commonly: numbers of planned and unplanned discharges, waiting times and time in treatment.

#### **Coffee Connection:**

EDAS secured £5,000.00 of funds from Dorset Healthcare Charity Trust in November 2022 to launch a new project to support clients from the Poole Community Mental Health Team and create a social/therapy group on a fortnightly basis. The project has gone from strength to strength with over 45 members.

Our new Trustees have contributed well to strategic debates and discussions and provided a sound Board which has driven clinical and non-clinical development in a secure, yet innovative way.

The REACH Young People's programme continues to be funded by EDP and continues to support young people with substance misuse issues across Dorset, with the main delivery being on an outreach basis.

## **STRATEGIC REPORT**

### **Financial review**

#### **Financial position**

During 2023, EDAS had income from donations, fundraising, trading, investment and other income of £352,950 (2022: £770,332). The most significant drop was due to the loss of the contractual services with BCP.

Expenditure in 2023 was £483,197 (2022: £1,047,314). Expenditure has increased on providing other charitable activities, such as the First Connect & Wider Health initiative £44,850 (2022: £Nil).

#### **Principal funding sources**

We are very grateful to have received a total of £760 during 2023 (2022: £2,406) from donations, despite the current cost of living crisis.

EDAS receives most of its income from charitable grants to provide contractual services. In 2023, these amounted to £196,691 (2022: £685,000).

In addition, EDAS generates income from training activities. In 2023, this amounted to £68,903 (2022: £51,550).

#### **Reserves policy**

The charity aims to retain sufficient free reserves to cover its unrestricted costs for approximately eighteen months. This level would enable the Charity to continue providing services and support in the short term. This would amount to approximately £160k.

If the brought forward unspent funds for restricted projects were insufficient and project funding were cut, the free unrestricted reserves would also be needed to enable an orderly cessation of those activities. In addition to this, further reserves are needed as a contingency as it is anticipated that in the current climate there is the risk of further considerable government funding cuts. It is therefore essential to maintain reserves to:

- fulfil contractual obligations to staff;
- fulfill lease agreements on rented properties should contracts be lost mid-term and make good dilapidations on premises on completion of leases

The Trustees have set aside amounts to designated reserves to cover these obligations and the future depreciation charges on fixed assets.

At the year end, that leaves approximately £35k of free unrestricted funds available, with an additional £36k set aside for potential cessation of activities to cover any operating costs.

General reserves at year end were £Nil (2022: £Nil), designated reserves were £71,245 (2022: £223,193, restricted reserves were £58,803 (2022: £37,102). Total funds held were £130,048 (2022: £260,295).

Essential Drug and Alcohol Services

Report of the Trustees  
for the Year Ended 31st March 2023

**STRATEGIC REPORT**

**Financial review**

**Funds in deficit**

The organisation moved from a deficit of £24,107 in the year ended 31 March 2021 to a deficit of £276,982 in the year ended 31 March 2022. The deficit for the two years were made up as follows:

	<b>31.03.2023</b>	<b>31.03.2022</b>
	<b>£</b>	<b>£</b>
Unrestricted Funds	(151,948)	(260,182)
Restricted Funds - Projects	-	(16,800)

**Financial and risk management objectives and policies**

During the year the trustees considered the major risks to which the charity is exposed and the procedures currently in place to mitigate these. The management of these and any other risks will be kept under annual review.

## **STRATEGIC REPORT**

### **Future plans**

The EDAS Executive Leadership Team have drawn up plans in light of the reduction in annual income and the sustainability of the charity moving forward. The development of the First Connect Counselling service and the collaboration with Dorset Healthcare for mental health clients will allow for further growth, coupled with strong support from other Charitable Trusts, Skills & Learning, Groundwork UK, National Lottery and Talbot Village Trust.

Staffing has been reduced to minimum without risk to clients, leases will be reviewed at their break clause periods in August 2023 and October 2023 respectively on our two existing properties and close monitoring of income and expenditure will determine future lease renewals.

### **What has happened since 1st April 2022**

In November 2021, EDAs lost a major contract with Bournemouth, Christchurch and Poole (BCP) Council with a loss value of £850,000.00 to the charity. As such, starting the new financial year in April 2022 brought challenges and changes to our service delivery, staffing and premises. Over the twelve months to March 2023, the charity has continually worked hard and given every effort to sustain a reduced delivery and expand its charity objectives with mental health support. To this end, EDAS has:

#### **Reduce premises costs**

EDAS now operates from two properties, as opposed to four in 2021/2022, collectively costing approx. £50,000.00 per annum including rent and utilities, making savings on premises of over £25,000.00 per annum.

#### **Reduced expenditure on staffing cost**

Where staff have retired or resigned in 2022/2023. These posts have not been filled and we have allowed natural attrition to make financial efficiency and adjusted delivery accordingly to ensure no risk to clients. The EDS Training Manager and Training Administrator resigned from posts in 2022 and as such, EDAS have utilized their qualified managers to deliver training and been supported by volunteers to support administrative duties. The monthly pay run has been outsourced, at a very competitive cost, to a qualified accountant who is also responsible for creating the HMRC and pension contributions. Collectively, this has proven a cost saving to EDAS of approximately £35,000.00.

#### **Expansion of Charity Objects**

EDAS were aware that with such a large multi-national company being awarded the drug and alcohol services contract in BCP, they needed to expand their Charity Objects to attract new clients to service and be able to continue to use the excellent and professional skills base that the EDAS staff have. To this end, an application to the Charity Commission was submitted in October 2021 to expand the Charity Objects to include support to those suffering from all addictions and/or mental distress across the United Kingdom.

This expansion of charity objectives allowed us to secure funding from Dorset Healthcare trust and our local NHS services for the delivery of support groups for referrals from the local Community Mental Health Teams (CMHTs) and GP Social Prescribers and hence Coffee Connection was born.

## **STRATEGIC REPORT**

### **Change of name**

Once the Charity Objects have been approved by the Charity Commission, to enhance the above and to attract a widened range of individuals affected by a range of addictions, not solely drugs and alcohol, EDAS proposes to change its name and strapline from Essential Drug and Alcohol Services - GROW PROGRESS ACHIEVE EMPOWER, to EDAS Engage, Develop, Adapt, Succeed. They have also branded a new logo to offer the Charity a fresh look and re-birth after the large loss of income.

### **Meeting the demands of the new Digital Age**

EDAS had been evolving rapidly its digital therapy interventions during the recent COVID pandemic and had created a mobile app for contact with clients which proved successful. In 2022/23 EDAS further expanded this digital intervention by creating the offer of a fully functional, multimodal digital therapy platform. This is called EDAS First Connect and was launched in December 2021. First Connect allows clients to have virtual face to face therapy, chat box options, online journaling, access to hundreds of therapy resources at the touch of a button and to schedule appointments with their chosen Therapist via the platform. EDAS has provided 250 free charitable hours in 2022/23 to clients on low income via the employment of the EDAS Digital Therapist, but the platform is also open to the public to subscribe monthly to a fee-paying service. To reduce costs, EDAS has outsourced qualified and accredited Therapists are paid a proportion of the client monthly subscription cost only as and when the client subscribes. The platform is marketed to large and small local and national employers who may wish to seek confidential support for their employees, Universities, Employee Assistance programmes, Mental Health services, and to registered professional bodies.

### **Bringing Communities together**

The EDAS Serenitea Café remains a major part of the EDAS Charity, Close working relationships have been created with the local Mental Health Teams to support employment and volunteer opportunities in the café. The café opens for early breakfast customers and takes bookings for private hire party and meeting events. An annual schedule of ticketed events has been created including activities such as Carer's nights, Breakfast with Santa, Valentine dining, Mother's Day Cream Teas, Menopause café, Veterans peer support groups, older people's get togethers et al. All of which aim to bring communities together and reduce stigma and isolation, helping to battle mental distress and promote positive well-being.

### **Retaining and growing the Training income**

EDAS was aware that there may have been a risk that with the loss of such a large clinical service, professionals and members of the public may have been under the impression that the EDAS Training department had also gone. So, to maintain and grow on the Training Departments success, the Charity ensures that there is wide publicity of the training courses available and continues to employ their EDAS Digital Specialist to promote workshops, training courses, events and activities via social media and the EDAS website.

EDAS has also been approved to deliver its extremely successful Access to HE Diploma in Practitioner in Substance Misuse course completely online in September 2022 which will open up access for learners from across the country to access as opposed to local attendees currently undertaking the course in the classroom environment.

### **Maintaining effective and safe interventions for young people**

## **STRATEGIC REPORT**

A new model was created that is now in successful operation and the service has become the REACH Young Person's Consult and Therapy Service. A new triage system has been put into place reducing the number of clients on keyworkers caseloads who are being supported by the newly formed Consult Team, freeing up caseload spaces for the keyworkers to focus delivery on the more complex cases. The service also supports a training package for the wider children's workforce across Dorset to receive monthly 'bite size' training workshops to keep them up to date with current drug trends, signs, symptoms, referral pathways which in turn increases their confidence to support some of the 'would be' referrals themselves. The EDAS REACH Young People's keyworkers also have access to the First Connect platform to offer tele/digital interventions to their clients thus reducing travel time and travel costs across the County.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The organisation is a charitable company limited by guarantee, incorporated and registered as a charity on 30 April 1990. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £1. The original name of the company was East Dorset Drugs and Alcohol Advisory service; the name was changed in August 2006 to reflect the fact that operations had expanded throughout the whole of Dorset. A Certificate of Incorporation on change of name was issued on 31 August 2006. A new governing document was introduced during the year ended 31 March 2014 which was approved by Companies House and the Charities Commission. The new governing document widens the powers of the organisation to operate in Dorset and surrounding areas.

### **Recruitment and appointment of new trustees**

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the EDAS Board. Under the requirements of the Memorandum and Articles of Association the members of the Management Committee are elected to serve for a period of three years after which they must be re-elected at the next EDAS Board Meeting.

One new Trustee joined the EDAS Board during year and five resigned. We continuously strive to attract additional potential Trustees from our continuous networking and communication opportunities.

The more traditional business and medical skills are represented on the Board of Trustees with trustees from medical and business backgrounds. In an effort to maintain this broad skills mix, members are requested to provide a list of their skills (with annual updates) and in the event of particular skills being lost due to retirement, individuals are approached to offer themselves for election to maintain this skills base.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Organisational structure**

The EDAS Board now has a membership of seven who meet every two months and are responsible for the strategic direction and policy of the charity. At present the members come from a variety of professional backgrounds relevant to the work of the charity. The CEO also sits on the Board but has no voting rights.

A scheme of delegation is in place and day-to-day responsibility for the provision of the EDAS services rest with the Chief Executive supported by the Deputy CEO and her Senior Management Team. They are responsible for ensuring that the charity delivers the services specified and that key performance indicators are met. The Service Managers have responsibility for the day-to-day operational management of the centres, individual supervision of the staff and volunteers within their projects and ensuring that the teams continue to develop their skills and working practices in line with good practice. Working alongside them is the new Senior Leadership Team and monthly 'Navigation Meetings' are held to ensure all Managers and Leads communicate and share information that will benefit the whole organisation as opposed to their specific area of responsibility.

Pay for key management personnel is set using a management pay scale that offers increments of £600 per year subject to good performance and/or financial constraints.

### **Day to day management**

The Chief Executive is delegated the day-to-day management of the charitable company by the Board of trustees. In addition, management duties are performed by Michele Lyall (Deputy CEO).

### **Induction and training of new trustees**

Most trustees are already familiar with the practical work of the charity having been encouraged to take part in the trustee training events and by tours of the EDAS projects.

Additionally, trustees are invited and encouraged to attend project team meetings throughout the course of the year to familiarise themselves with the charity and the context in which it operates.

### **Related parties and co-operation with other organisations**

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager of the charity with a supplier, commissioner, co-provider or employee must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party.

### **Risk management**

During the year the trustees considered the major risks to which the charity is exposed and the procedures currently in place to mitigate these. The management of these and any other risks will be kept under annual review.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Company number**

02497437 (England and Wales)

### **Registered Charity number**

900565

Essential Drug and Alcohol Services

Report of the Trustees  
for the Year Ended 31st March 2023

**Registered office**

54a Ashley Road  
Poole  
Dorset  
BH14 9BN

**Trustees**

Ms L J Sanger  
Dr G Roberts  
Mrs B L Plumbridge  
E J Taylor  
P L Norman  
Ms D L Evans (resigned 2.8.23)  
M Del Llano

**Independent Examiner**

Hammond & Co  
74 Blandford Road  
Corfe Mullen  
Wimborne  
Dorset  
BH21 3HQ

**Bankers**

CAF Bank  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
Kent  
ME19 4JQ

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 29th November 2023 and signed on the board's behalf by:

Mrs B L Plumbridge - Trustee

Independent Examiner's Report to the Trustees of  
Essential Drug and Alcohol Services

**Independent examiner's report to the trustees of Essential Drug and Alcohol Services ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2023.

**Responsibilities and basis of report**

As the charity's trustees of the Company (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').

Having satisfied myself that the accounts of the Company 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 Report to the Trustees of  
Essential Drug and Alcohol Services

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the **\*\*ERROR - relevant professional body must be completed\*\***, 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 the Company 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.

John Cordner

Hammond & Co  
74 Blandford Road  
Corfe Mullen  
Wimborne  
Dorset  
BH21 3HQ

1st December 2023

## Essential Drug and Alcohol Services

### Statement of Financial Activities for the Year Ended 31st March 2023

	Notes	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	685	75	760	2,406
<b>Charitable activities</b>					
Drug and Alcohol Services	5	19,650	177,041	196,691	685,600
Training		68,903	-	68,903	51,550
First Connect & Wider Health		25,761	-	25,761	-
Other trading activities	3	49,681	-	49,681	25,041
Investment income	4	2,123	-	2,123	1,675
Other income	6	9,031	-	9,031	4,060
<b>Total</b>		<b>175,834</b>	<b>177,116</b>	<b>352,950</b>	<b>770,332</b>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Drug and Alcohol Services	7	117,283	155,395	272,678	987,269
Training		60,073	-	60,073	57,808
Serenitea		102,936	17	102,953	-
First Connect & Wider Health		44,850	-	44,850	-
Other		2,640	3	2,643	2,237
<b>Total</b>		<b>327,782</b>	<b>155,415</b>	<b>483,197</b>	<b>1,047,314</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(151,948)</b>	<b>21,701</b>	<b>(130,247)</b>	<b>(276,982)</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		223,193	37,102	260,295	537,277
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>71,245</b>	<b>58,803</b>	<b>130,048</b>	<b>260,295</b>

The notes form part of these financial statements

## Essential Drug and Alcohol Services

### Balance Sheet 31st March 2023

	Notes	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	14	18,499	-	18,499	28,774
<b>CURRENT ASSETS</b>					
Stocks	15	2,500	-	2,500	3,500
Debtors	16	7,928	(609)	7,319	42,906
Cash at bank and in hand		59,789	59,412	119,201	207,359
		<u>70,217</u>	<u>58,803</u>	<u>129,020</u>	<u>253,765</u>
<b>CREDITORS</b>					
Amounts falling due within one year	17	(17,471)	-	(17,471)	(22,244)
		<u>52,746</u>	<u>58,803</u>	<u>111,549</u>	<u>231,521</u>
<b>NET CURRENT ASSETS</b>					
		<u>71,245</u>	<u>58,803</u>	<u>130,048</u>	<u>260,295</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>71,245</u>	<u>58,803</u>	<u>130,048</u>	<u>260,295</u>
<b>NET ASSETS</b>		<u>71,245</u>	<u>58,803</u>	<u>130,048</u>	<u>260,295</u>
<b>FUNDS</b>	20				
Unrestricted funds				71,245	223,193
Restricted funds				58,803	37,102
<b>TOTAL FUNDS</b>				<u>130,048</u>	<u>260,295</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each 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 financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

Essential Drug and Alcohol Services

Balance Sheet - continued  
31st March 2023

The financial statements were approved by the Board of Trustees and authorised for issue on 29th November 2023 and were signed on its behalf by:

B L Plumbridge - Trustee

Essential Drug and Alcohol Services

Cash Flow Statement  
for the Year Ended 31st March 2023

	Notes	31.3.23 £	31.3.22 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	(90,520)	(30,035)
Interest element of hire purchase or finance lease rental payments paid		-	(173)
Net cash used in operating activities		<u>(90,520)</u>	<u>(30,208)</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		-	(4,865)
Sale of tangible fixed assets		2,379	-
Interest received		2,123	1,675
Net cash provided by/(used in) investing activities		<u>4,502</u>	<u>(3,190)</u>
<b>Change in cash and cash equivalents in the reporting period</b>			
<b>Cash and cash equivalents at the beginning of the reporting period</b>	2	<u>205,219</u>	<u>238,617</u>
<b>Cash and cash equivalents at the end of the reporting period</b>	2	<u><u>119,201</u></u>	<u><u>205,219</u></u>

The notes form part of these financial statements

Notes to the Cash Flow Statement  
for the Year Ended 31st March 2023

**1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	31.3.23 £	31.3.22 £
<b>Net expenditure for the reporting period (as per the Statement of Financial Activities)</b>	(130,247)	(276,982)
<b>Adjustments for:</b>		
Depreciation charges	7,896	11,535
Interest received	(2,123)	(1,675)
Interest element of hire purchase and finance lease rental payments	-	173
Decrease in stocks	1,000	-
Decrease in debtors	35,587	281,181
Decrease in creditors	(2,633)	(44,267)
<b>Net cash used in operations</b>	<u>(90,520)</u>	<u>(30,035)</u>

**2. ANALYSIS OF CASH AND CASH EQUIVALENTS**

	31.3.23 £	31.3.22 £
Cash in hand	62	299
Notice deposits (less than 3 months)	119,139	207,060
Overdrafts included in bank loans and overdrafts falling due within one year	-	(2,140)
<b>Total cash and cash equivalents</b>	<u>119,201</u>	<u>205,219</u>

**3. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1.4.22 £	Cash flow £	At 31.3.23 £
<b>Net cash</b>			
Cash at bank and in hand	207,359	(88,158)	119,201
Bank overdraft	(2,140)	2,140	-
	<u>205,219</u>	<u>(86,018)</u>	<u>119,201</u>
<b>Total</b>	<u>205,219</u>	<u>(86,018)</u>	<u>119,201</u>

## 1. ACCOUNTING POLICIES

### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably.

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 30% on reducing balance
Fixtures and fittings	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance

### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

**1. ACCOUNTING POLICIES - continued**

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**2. DONATIONS AND LEGACIES**

	Unrestricted funds	Restricted funds	31.3.23 Total funds	31.3.22 Total funds
	£	£	£	£
Donations	626	75	701	1,584
Fundraising Income	59	-	59	822
	<u>685</u>	<u>75</u>	<u>760</u>	<u>2,406</u>

**3. OTHER TRADING ACTIVITIES**

	Unrestricted funds	Restricted funds	31.3.23 Total funds	31.3.22 Total funds
	£	£	£	£
Café takings	49,681	-	49,681	25,041
	<u>49,681</u>	<u>-</u>	<u>49,681</u>	<u>25,041</u>

**4. INVESTMENT INCOME**

	Unrestricted funds	Restricted funds	31.3.23 Total funds	31.3.22 Total funds
	£	£	£	£
Deposit account interest	2,123	-	2,123	1,675
	<u>2,123</u>	<u>-</u>	<u>2,123</u>	<u>1,675</u>

Essential Drug and Alcohol Services

Notes to the Financial Statements - continued  
for the Year Ended 31st March 2023

**5. INCOME FROM CHARITABLE ACTIVITIES**

	Activity	31.3.23 £	31.3.22 £
Contractual services	Drug and Alcohol Services	196,691	685,600
Training	Training	68,903	51,550
Other activities	First Connect & Wider Health	25,761	-
		<u>291,355</u>	<u>737,150</u>

**6. OTHER INCOME**

	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
CJRS Income	-	-	-	4,060
Gain on disposal of FAs	9,031	-	9,031	-
	<u>9,031</u>	<u>-</u>	<u>9,031</u>	<u>4,060</u>

**7. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 8) £	Support costs (see note 9) £	Totals £
Drug and Alcohol Services	272,513	165	272,678
Training	60,066	7	60,073
Serenitea	102,430	523	102,953
First Connect & Wider Health	44,791	59	44,850
	<u>479,800</u>	<u>754</u>	<u>480,554</u>

Essential Drug and Alcohol Services

Notes to the Financial Statements - continued  
for the Year Ended 31st March 2023

**8. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	31.3.23	31.3.22
	£	£
Staff costs	347,384	834,662
Hire of plant and machinery	160	-
Insurance	910	10,532
Light and heat	8,221	10,071
Telephone	5,311	10,709
Postage and stationery	18,176	40,287
Advertising	267	3,677
Sundries	1,218	5,375
CAB costs	(201)	2,222
Serenitea costs	18,834	9,158
BBV testing	-	2,509
Drug testing	-	1,490
Canteen	-	191
Building repairs	2,179	1,779
Equipment repairs	6,006	13,844
Legal and professional	2,113	7,535
Members' activities	-	1,187
NSP Supplies	-	1,682
Rent and rates	39,493	57,063
Training	7,800	10,943
Travel	7,461	8,453
Home working allowance	144	-
Employee health scheme	846	-
Payroll costs	3,176	-
Busy Bees Child Care	1,880	-
Staff counselling	86	-
Alternative therapies	440	-
Depreciation	7,896	11,535
Interest payable and similar charges	-	173
	<hr/>	<hr/>
	479,800	1,045,077
	<hr/>	<hr/>

## Essential Drug and Alcohol Services

### Notes to the Financial Statements - continued for the Year Ended 31st March 2023

#### 9. SUPPORT COSTS

	Finance	Governance costs	Totals
	£	£	£
Other resources expended	3	2,640	2,643
Drug and Alcohol Services	165	-	165
Training	7	-	7
Serenitea	523	-	523
First Connect & Wider Health	59	-	59
	<u>757</u>	<u>2,640</u>	<u>3,397</u>

#### 10. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.23	31.3.22
	£	£
Auditors' remuneration	360	-
Independent examiner's fee	2,280	1,500
Depreciation - owned assets	7,896	11,535
Hire of plant and machinery	160	-
	<u>10,696</u>	<u>13,035</u>

#### 11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2023 nor for the year ended 31st March 2022.

##### **Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st March 2023 nor for the year ended 31st March 2022.

#### 12. STAFF COSTS

	31.3.23	31.3.22
	£	£
Wages and salaries	318,354	772,330
Social security costs	22,809	49,444
Other pension costs	6,221	12,888
	<u>347,384</u>	<u>834,662</u>

**12. STAFF COSTS - continued**

The average monthly number of employees during the year was as follows:

	31.3.23	31.3.22
Project workers	7	8
Administration and support	6	5
Training and Outreach	3	8
Advisors and Counsellors	6	8
	<u>22</u>	<u>29</u>

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

	31.3.23	31.3.22
£70,001 - £80,000	-	1
£90,001 - £100,000	-	1
	<u>-</u>	<u>2</u>

Note, the emoluments' bands include redundancy payments made to the employees during the year.

Wages and salaries includes employee benefits of £2,973 (2021: £3,653)

The total employee benefits (including redundancy payments) of the key management personnel of the charity were £182,035 (2021: £126,105)

During the year the charity made redundancy and/or termination payments which totalled £123,275 (2020: £NIL)

**13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	2,406	-	2,406
<b>Charitable activities</b>			
Drug and Alcohol Services	7,245	678,355	685,600
Training	51,550	-	51,550
Other trading activities	25,041	-	25,041
Investment income	1,675	-	1,675
Other income	2,954	1,106	4,060
<b>Total</b>	<u>90,871</u>	<u>679,461</u>	<u>770,332</u>

**EXPENDITURE ON**

**13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>Charitable activities</b>			
Drug and Alcohol Services	291,015	696,254	987,269
Training	57,808	-	57,808
Other	2,230	7	2,237
<b>Total</b>	<b>351,053</b>	<b>696,261</b>	<b>1,047,314</b>
<b>NET INCOME/(EXPENDITURE)</b>	(260,182)	(16,800)	(276,982)
<b>Transfers between funds</b>	20,939	(20,939)	-
<b>Net movement in funds</b>	<b>(239,243)</b>	<b>(37,739)</b>	<b>(276,982)</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	462,436	74,841	537,277
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>223,193</b>	<b>37,102</b>	<b>260,295</b>

**14. TANGIBLE FIXED ASSETS**

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Totals £
<b>COST</b>				
At 1st April 2022	91,069	29,764	20,572	141,405
Disposals	-	-	(20,572)	(20,572)
At 31st March 2023	91,069	29,764	-	120,833
<b>DEPRECIATION</b>				
At 1st April 2022	70,661	24,145	17,825	112,631
Charge for year	6,123	1,405	368	7,896
Eliminated on disposal	-	-	(18,193)	(18,193)
At 31st March 2023	76,784	25,550	-	102,334
<b>NET BOOK VALUE</b>				
At 31st March 2023	14,285	4,214	-	18,499
At 31st March 2022	20,408	5,619	2,747	28,774

## Essential Drug and Alcohol Services

### Notes to the Financial Statements - continued for the Year Ended 31st March 2023

#### **15. STOCKS**

	31.3.23	31.3.22
	£	£
Finished goods	<u>2,500</u>	<u>3,500</u>

#### **16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.23	31.3.22
	£	£
Trade debtors	<u>7,319</u>	<u>42,906</u>

#### **17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.23	31.3.22
	£	£
Bank loans and overdrafts (see note 18)	-	2,140
Trade creditors	2,909	4,084
Social security and other taxes	7,801	7,813
Accrued expenses	6,761	1,791
Deferred income	-	6,416
	<u>17,471</u>	<u>22,244</u>

#### **18. LOANS**

An analysis of the maturity of loans is given below:

	31.3.23	31.3.22
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	<u>-</u>	<u>2,140</u>

#### **19. LEASING AGREEMENTS**

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.3.23	31.3.22
	£	£
Within one year	29,083	32,000
Between one and five years	-	21,833
	<u>29,083</u>	<u>53,833</u>

**20. MOVEMENT IN FUNDS**

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
<b>Unrestricted funds</b>				
General fund	-	(151,948)	151,948	-
Closure reserve	187,749	-	(151,948)	35,801
Depreciation reserve	35,444	-	-	35,444
	<u>223,193</u>	<u>(151,948)</u>	<u>-</u>	<u>71,245</u>
<b>Restricted funds</b>				
Voluntary Income Projects	21,761	-	-	21,761
Poole Better Together Project	-	2,834	-	2,834
Reach Young People's Project	15,341	18,867	-	34,208
	<u>37,102</u>	<u>21,701</u>	<u>-</u>	<u>58,803</u>
<b>TOTAL FUNDS</b>	<u>260,295</u>	<u>(130,247)</u>	<u>-</u>	<u>130,048</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	175,834	(327,782)	(151,948)
<b>Restricted funds</b>			
Poole Better Together Project	-	2,834	2,834
Reach Young People's Project	177,116	(158,249)	18,867
	<u>177,116</u>	<u>(155,415)</u>	<u>21,701</u>
<b>TOTAL FUNDS</b>	<u>352,950</u>	<u>(483,197)</u>	<u>(130,247)</u>

**20. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
<b>Unrestricted funds</b>				
General fund	206,531	(260,182)	53,651	-
Closure reserve	220,461	-	(32,712)	187,749
Depreciation reserve	35,444	-	-	35,444
	<u>462,436</u>	<u>(260,182)</u>	<u>20,939</u>	<u>223,193</u>
<b>Restricted funds</b>				
Voluntary Income Projects	21,761	-	-	21,761
Poole Better Together Project	40,947	(20,008)	(20,939)	-
Reach Young People's Project	12,133	3,208	-	15,341
	<u>74,841</u>	<u>(16,800)</u>	<u>(20,939)</u>	<u>37,102</u>
<b>TOTAL FUNDS</b>	<u>537,277</u>	<u>(276,982)</u>	<u>-</u>	<u>260,295</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	90,871	(351,053)	(260,182)
<b>Restricted funds</b>			
Poole Better Together Project	518,961	(538,969)	(20,008)
Reach Young People's Project	160,500	(157,292)	3,208
	<u>679,461</u>	<u>(696,261)</u>	<u>(16,800)</u>
<b>TOTAL FUNDS</b>	<u>770,332</u>	<u>(1,047,314)</u>	<u>(276,982)</u>

**20. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
<b>Unrestricted funds</b>				
General fund	206,531	(412,130)	205,599	-
Closure reserve	220,461	-	(184,660)	35,801
Depreciation reserve	35,444	-	-	35,444
	<u>462,436</u>	<u>(412,130)</u>	<u>20,939</u>	<u>71,245</u>
<b>Restricted funds</b>				
Voluntary Income Projects	21,761	-	-	21,761
Poole Better Together Project	40,947	(17,174)	(20,939)	2,834
Reach Young People's Project	12,133	22,075	-	34,208
	<u>74,841</u>	<u>4,901</u>	<u>(20,939)</u>	<u>58,803</u>
<b>TOTAL FUNDS</b>	<u>537,277</u>	<u>(407,229)</u>	<u>-</u>	<u>130,048</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	266,705	(678,835)	(412,130)
<b>Restricted funds</b>			
Poole Better Together Project	518,961	(536,135)	(17,174)
Reach Young People's Project	337,616	(315,541)	22,075
	<u>856,577</u>	<u>(851,676)</u>	<u>4,901</u>
<b>TOTAL FUNDS</b>	<u>1,123,282</u>	<u>(1,530,511)</u>	<u>(407,229)</u>

**21. RELATED PARTY DISCLOSURES**

During the year the charity made the following related party transaction:

**Mindy Bartlett and Michelle Lyall**

During the current and previous year relatives of Mindy and Michelle were employed by the charity, the terms of employment are the same as for any other employee.

**ESSENTIAL DRUG AND ALCOHOL SERVICES**

England & Wales - Charity number 900565

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# Accounts

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REGISTERED COMPANY NUMBER: 02497437 (England and Wales)  
REGISTERED CHARITY NUMBER: 900565

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31st March 2022  
for  
Essential Drug and Alcohol Services  
(A Company Limited by Guarantee)

Hammond & Co  
74 Blandford Road  
Corfe Mullen  
Wimborne  
Dorset  
BH21 3HQ

Essential Drug and Alcohol Services

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for the Year Ended 31st March 2022

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## Essential Drug and Alcohol Services

### Report of the Trustees for the Year Ended 31st March 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

From April 2021 - November 2021, the company's object and principal activities were to:

Benefit the public by promoting the prevention of drug misuse and to support those suffering from drug and alcohol misuse within the area of Bournemouth, Poole and Dorset and surrounding areas and the

main objectives and activities for the year were to continue to focus upon the promotion of the prevention of the misuse of substances and the support of drug/alcohol users and others affected by their drug/ alcohol use.

The strategies employed to assist the charity to meet these objectives included the following:

- \* Providing a range of services which meet relevant quality standards and address the potential problems related to substance misuse.
- \* Focusing upon limiting the harm which comes with substance misuse, not only for the individual but also their family and friends and the wider community.
- \* Working towards applying national standards of service and implementation of the HSC standards through accredited training.
- \* Working in partnership with other agencies to secure the widest range of services is available that best matches the needs of its client population.

However, in November 2021, the charity lost a major contract from Bournemouth, Poole and Christchurch Council for the Better Together Service with an annual income loss of approx. £850,000.00. The Charity then changed its objects with the Charity Commission to the following:

The relief of poverty, sickness and distress amongst persons within the County of Dorset and across the United Kingdom (hereinafter referred to as "the area of benefit") who are suffering, or at risk of suffering, from mental distress and/or addictions of any kind and/or the misuse of alcohol, narcotic drugs and other similar substances or compounds of potential or suspected danger to the individual and the community or both; the prevention of such misuse or addictions of any kind or both through the provision of education and training for professionals and volunteers in the health, education and social care field, and the advancement of the education of the public in the area of benefit about the incidence and effects on society of mental distress, addictions of any kind and/or the abuse of and dependence upon substances.?

## **OBJECTIVES AND ACTIVITIES**

### **Significant activities**

#### **Poole Project**

From April 2021 to 31st October 2021, The Poole project encompassing Poole adult Psycho-social care, Poole Young people's project (YADAS), the SMART assessment team, FitDAS and a needle & syringe provision continued from its commencement on 1 November 2017 under the name Poole Better Together. This is therefore the fifth year of the contract. However, the retendering process carried out by BCP Council concluded that the service was to cease on 31st October 2021 and staff be TUPE'd across to a new provider in the local area.

From April 2021 - end October 2021, the Poole Adult PSI service continued to provide a day programme which was a real alternative to residential rehabilitation. It was cost effective, whilst allowing service users to remain in the community. The service was designed to allow service users to regain control over their lives following drug/alcohol misuse and allows them to make changes to achieve and maintain a healthier and safer lifestyle.

The day programme ran a combined programme for drug and alcohol users and stable and abstinent service users. The service ran social groups which included such activities as complementary therapy, structured groups and workshops. Service users could be in the programme between 12-28 weeks depending on their bespoke treatment journey.

During these first seven months of the year, the Poole Adult programme continued to deliver a mentoring programme, offering clients the opportunity to accredit their learning at NOCN Level 2 in Mentoring and provide mentoring services across Poole. To date, EDAS has provided mentors to Poole General Hospital, SMART, Sea View Learning Centre and the EDAS core programme. In 2013/14, the Mentoring and Befriending Quality Standard Award was achieved for EDAS.

From April 2021 to end of October 2021, the YADAS (Young Adults Drug & Alcohol Service) in Poole had a fully equipped team of professional staff ready to engage with young people aged 10 to 24 who live in Poole and have drug and/or alcohol problems. The YADAS team offered a full range of treatment options, from 1 to 1 advice, counselling, group work and detoxification if needed. The service was set up to offer appointments in locations suitable and convenient to the young person. This could be within the school, home, youth club, advice centres or any other location suitable and conducive for change talk.

The SMART team (Substance Misuse and Referral Team) also continued to accept self-referrals, referrals from GPs, other agencies, and any other health care services or professionals for any adult who would like support with their substance misuse. The project offered an assessment and care coordination service to anyone wishing to seek help for drug and alcohol related issues and point them in the right direction to making the positive steps into recovery.

In addition, the static NSP (Needle Syringe Provision) was situated in the EDAS premises at 54a Ashley Road. It provided a service offering harm minimization advice and support and the distribution of clean and sterile equipment to drug users. This could range from clean needles, swabs, filters, syringes and condoms to training and dispensing of Naloxone.

During the year, the education provision for clients has continued to provide Level 1, 2 & 3 qualifications and non-accredited resilience building training to clients engaging in its education pathways.

## **OBJECTIVES AND ACTIVITIES**

The Harm Minimisation Worker also delivered the NSP provision from some outreach locations across the conurbation and offers support and input into strategic and operational policy development.

From 1st November 2021, this Poole project ceased operation and in line with due diligence nineteen eligible staff were transferred under TUPE to the new provider.

### **Training**

During 2021/22 EDAS continued to secure a stream of funding from Skills and Learning Dorset Bournemouth and Poole; Project and Partnership funding for non-accredited training. This funded Life Compass workshops which have mainly run online but also in the Poole training centre when possible. A wide range of accredited and non-accredited training continued to be offered to service users, professionals in the field and the general public.

### **Serenitea**

In October 2017, EDAS secured a three-year lease for 50 - 52 Ashley Road. In addition to providing much needed extra office space this allowed us to launch our new recovery café which commenced trading in December 2018. Serenitea provides an alcohol-free social environment for people in recovery. Despite being a growing trend, recovery cafés are still in short supply in the UK. The lease has been renewed for a further 3 years.

The objective of the Serenitea Café is to provide a safe and nurturing environment where individuals can increase their social, emotional and financial capital as they move through their journey of recovery. The support offered at Serenitea offers individuals the chance to grow, heal, discover, take risks, and surprise themselves by doing and becoming what they never thought possible. While the word "recovery" does not appear in the Café's name, every visit is designed to provide support, wisdom, and companionship for the challenging work of making healthier choices as people deal with issues from whatever substance/ vulnerability it is they are recovering from. Throughout 2021/22 the delivery of accredited courses from within Serenitea continued in Level 1 and 2 Healthy Living Awards, Level 2 Extended Certificate in Health & Social Care.

The café was awarded the Royal Society for Public Health (RSPH) 'Health on the High Street' Award in 2019 for its excellent work in bring in the community together with shared learning and social experiences. As a consequence of this award, EDAS has now secured the delivery rights to provide accredited RSPH courses from their sites to deliver the following qualifications:

- \* Level 2 Encouraging Physical Activity Level 2 NHS Health Checks
- \* Level 2 Smoking Cessation
- \* Level 2 Young Health Champions
- \* Level 3 Diploma in Health & Social Care

Unfortunately, Serenitea had to remain closed for a large part of the year due to the COVID restrictions but recently reopened in June 2021.

## **OBJECTIVES AND ACTIVITIES**

### **Public benefit**

The trustees have given due regard to public benefit when planning the charity's activities, in accordance with the Charity Commission's Guidance on Public Benefit. The activities carried out have been described above and are directly related to the objects and purposes for which the charity exists. The charity achieves its principal objects and purposes through general and specialist advice, delivered free to any member of the public in the local community, to provide immediate and lasting assistance with all types of problems relating to substance misuse. These benefits are directly related to the aims of the charity and the Charity Commission's General Guidance on Public Benefit. The paragraphs below set out our activities, achievements and performance during the year, which are directly related to the objects and purposes for which the charity exists. The charity achieves its principal objects and purposes through general and specialist advice and are fully compliant with the Charity Commission Principles on Public Benefit.

### **Volunteers**

Our highly trained EDAS volunteers serve a vital role in supporting service users who access the clinical projects. They support the delivery of brief interventions and psychosocial one to one support and group work interventions alongside qualified clinical staff.

## **STRATEGIC REPORT**

### **Achievement and performance**

#### **Charitable activities**

EDAS performance is measured by The National Drug Treatment Monitoring Service (NDTMS) via Public Health England by a number of key performance indicators for its Young People's services. Most commonly: numbers of planned and unplanned discharges, waiting times and time in treatment.

2021/22 was a year of two halves. EDAS continuing to build on our service contracts with Public Health and delivering a continuously successful and effective clinical service whilst adapting to the loss of major contract mid-way through. As a subsequence, EDAS extended its objects with Charity Commission to offer support for people with all addictions and or mental health across Dorset and the UK.

#### **First Connect**

A new digital counselling platform was created named EDAS First Connect. This provision provides a fee paying subscription counselling service and as launched in November 2021.

#### **Be Mindful**

EDAS secured £5,000.00 of funds from Dorset Healthcare Charity Trust in November 2022 to launch a new project to support clients from the Poole Community Mental Health Team and create a social/therapy group on a fortnightly basis. The project has gone from strength to strength with over 25 members.

Our new Trustees have contributed well to strategic debates and discussions and provided a sound Board which has driven clinical and non-clinical development in a secure, yet innovative way.

The REACH Young People's programme continues to be funded by EDP and continues to support young people with substance misuse issues across Dorset, with the main delivery being on an outreach basis.

## **STRATEGIC REPORT**

### **Financial review**

#### **Financial position**

During 2022, EDAS had income from donations, fundraising, trading, investment and other income of £770,332 (2021: £1,143,008). The most significant drop was due to the loss of the contractual services with BCP.

Expenditure in 2022 was £1,047,314 (2021: £1,115,934). While the expenditure appears comparable to that of 2021, it includes one-off payments for redundancies, meaning expenditure in the next few years should be at significantly lower levels.

#### **Principal funding sources**

We are very grateful to have received a total of £2,406 during 2022.

EDAS receives most of its income from charitable grants to provide contractual services. In 2022, these amounted to £685,000 (2021: £1,051,853).

In addition, EDAS generates income from training activities. In 2022, this amounted to £51,550 (2021: £35,623).

#### **Reserves policy**

The charity aims to retain sufficient free reserves to cover its unrestricted costs for approximately eighteen months. This level would enable the Charity to continue providing services and support in the short term. This would amount to approximately £160k.

If the brought forward unspent funds for restricted projects were insufficient and project funding were cut, the free unrestricted reserves would also be needed to enable an orderly cessation of those activities. In addition to this, further reserves are needed as a contingency as it is anticipated that in the current climate there is the risk of further considerable government funding cuts. It is therefore essential to maintain reserves to:

- fulfil contractual obligations to staff;
- fulfill lease agreements on rented properties should contracts be lost mid-term and make good dilapidations on premises on completion of leases

The Trustees have set aside amounts to designated reserves to cover these obligations and the future depreciation charges on fixed assets.

At the year end, that leaves approximately £35k of free unrestricted funds available, with an additional £190k set aside for potential cessation of activities to cover any operating costs.

General reserves at year end were £Nil (2021: £206,531), designated reserves were £223,193 (2021: £255,905, restricted reserves were £37,102 (2021: £74,841). Total funds held were £260,295 (2021: £537,277).

## Essential Drug and Alcohol Services

### Report of the Trustees for the Year Ended 31st March 2022

#### **STRATEGIC REPORT**

##### **Financial review**

##### **Funds in deficit**

The organisation moved from a deficit of £24,107 in the year ended 31 March 2021 to a deficit of £276,982 in the year ended 31 March 2022. The deficit for the two years were made up as follows:

	<b>31.03.2022</b>	<b>31.03.2021</b>
	<b>£</b>	<b>£</b>
Unrestricted Funds	(260,182)	(18,794)
Restricted Funds - Projects	(16,800)	(31,416)
Restricted Funds - Grants and donations	-	26,103

##### **Financial and risk management objectives and policies**

During the year the trustees considered the major risks to which the charity is exposed and the procedures currently in place to mitigate these. The management of these and any other risks will be kept under annual review.

## **STRATEGIC REPORT**

### **Future plans**

The EDAS Executive Leadership Team have drawn up plans in light of the reduction in annual income as of 1st November 2022 and the sustainability of the charity moving forward. The development of the First Connect Counselling service and the collaboration with Dorset Healthcare for mental health clients will allow for further growth, coupled with strong support from other Charitable Trusts, Skills & Learning, Groundwork UK, Active Dorset and Communities Against Cancer.

In November 2021, staffing was reduced to minimum without risk to clients, leases on two existing properties were cancelled and maximum use made for the remaining two.

### **What has happened since 1st November 2021**

In April 2021, EDAS were subject to a tendering process that involved the procurement of an all-age drug and alcohol service from BCP Council covering the three geographical areas of Bournemouth, Christchurch and Poole. At this point, EDAS had been delivering an all-age drug and alcohol service to residents of Poole only via BCP Council Commissioning Team for the sum of £840,000.00 per annum and as such, there was a threat to the loss of this service if EDAS were unsuccessful in the bidding process, or indeed the gain of two new areas and a larger contract award (approx. £1,200,000.00 per annum) to deliver services in the other two geographical areas. Unfortunately, EDAS were unsuccessful in the winning of the award and therefore suffered a large financial loss in November 2021 of £840,000.00 per annum plus an additional loss of £17,000.00 from their REACH Young People's service due to ringfenced funds being part of the Christchurch bid from funding from Dorset Council Commissioners.

To this end, EDAS needed to restructure, re-configure, and re-establish itself to remain financially viable and operational moving forward whilst keeping its charitable status. A newly costed business and delivery plan was created, with the following objectives and activities:

**Reduce premises costs:** As soon as EDAS were aware that they had been unsuccessful with the BCP tender award, the Charity gave notice on two of their buildings to reduce the cost of premises on what would be a very stretched budget moving forward. Two properties, collectively costing approx. £50,000.00 per annum including rent and utilities, were vacated on 31st October 2021 and the Charity now operates from one location for the Training and clinical/office functions and one property for their community café.

**Reduced expenditure on Management cost:** The EDAS Finance Manager was made redundant on 31st October 2021, and both the Chief Executive and Deputy Chief Executive negotiated new terms and conditions of employment and took a 10% salary reduction. All financial checks and balances, payments, invoicing, and banking is now undertaken between the CEO, Deputy CEO and EDAS Bookkeeper, who meet fortnightly to reconcile balances and have created a schedule of payments that is monitored weekly and checked off by the CEO. The monthly pay run has been outsourced, at a very competitive cost, to a qualified accountant who is also responsible for creating the HMRC and pension contributions. Collectively, this has proven a cost saving to EDAS of approximately £35,000.00.

**Expansion of Charity Objects:** EDAS were aware that with such a large multi-national company being awarded the drug and alcohol services contract in BCP, they needed to expand their Charity Objects to attract new clients to service and be able to continue to use the excellent and professional skills base that the EDAS staff have. To this end, an application to the Charity Commission was submitted in October 2021 to expand the Charity Objects to include support to those suffering from all addictions and/or mental distress across the United Kingdom.

## **STRATEGIC REPORT**

**Change of name:** Once the Charity Objects have been approved by the Charity Commission, to enhance the above and to attract a widened range of individuals affected by a range of addictions, not solely drugs and alcohol, EDAS proposes to change its name and strapline from Essential Drug and Alcohol Services - GROW PROGRESS ACHIEVE EMPOWER, to EDAS Engage, Develop, Adapt, Succeed. They have also branded a new logo to offer the Charity a fresh look and re-birth after the large loss of income.

**Meeting the demands of the new Digital Age:** EDAS had been evolving rapidly its digital therapy interventions during the recent COVID pandemic and had created a mobile app for contact with clients which proved successful. The next step was to further expand this digital intervention by creating the offer a fully functional, multimodal digital therapy platform. This is to be called EDAS First Connect and is due to be launched in December 2021. First Connect will allow clients to have virtual face to face therapy, chat box options, online journaling, access to hundreds of therapy resources at the touch of a button and to schedule appointments with their chosen Therapist via the platform. EDAS will provide 100 free charitable spaces per annum to clients on low income via the employment of the EDAS Digital Therapist, but the platform will also be open to the public to subscribe monthly to a fee-paying service. To reduce costs, EDAS has outsourced qualified and accredited Therapists who will be paid a proportion of the client monthly subscription cost only as and when the client subscribes. The platform is to be marketed to large and small local and national employers who may wish to seek confidential support for their employees, Universities, Employee Assistance programmes, Mental Health services, and to registered professional bodies.

**Bringing Communities together:** The EDAS Serenitea Café remains a major part of the EDAS Charity, and some restructuring has been undertaken since November 1st 2021 to ensure it remains solvent and viable and does not 'bleed' valuable funds from the Charity reserves. A new full-time Manager has been appointed to oversee the function of the café (freeing up the CEO and Deputy CEO to concentrate of sourcing and applying for funds) and to seek new leads and promote events that generate income throughout the year. Close working relationships have been created with the local Mental Health Teams to support employment and volunteer opportunities in the café and the charity is in the shortlisting stage of a recent NHS bid submission for the sum of £16,000.00 to delivery fortnightly peer support group supper events for low level mental health clients, including weekly therapy intervention with the EDAS Digital Therapist via First Connect.

The café has also started to open for early breakfast customers and has started to take bookings for private hire party and meeting events. An annual schedule of ticketed events has been created including activities such as Carer's nights, Breakfast with Santa, Valentine dining, Mother's Day Cream Teas, Menopause café, Veterans peer support groups, older people's get togethers et al. All of which aim to bring communities together and reduce stigma and isolation, helping to battle mental distress and promote positive well-being.

## **STRATEGIC REPORT**

**Retaining and growing the Training income:** EDAS was aware that there may have been a risk that with the loss of such a large clinical service, professionals and members of the public may have been under the impression that the EDAS Training department had also gone. So, to maintain and grow on the Training Departments success, the Charity ensures that there is wide publicity of the training courses available and continues to employ their EDAS Digital Specialist to promote workshops, training courses, events and activities via social media and the EDAS website. The EDAS CEO and Deputy CEO are working tirelessly to source new tender opportunities with a range of different councils across England who are seeking training for their council employees and as such, currently have bids submitted for Leadership and Management training with London Borough of Merton for £80,000.00 per annum x 2 years and Torbay Council for £20,000.00 per annum x 4 years and are awaiting the outcome of the award. Bids have also been submitted to ESFA Groundworks for £15,000.00 to support training for individuals to get back into employment.

Due to the ever-pending changes in government guidelines due to the COVID pandemic, EDAS has moved much of its training delivery to either in person, hybrid, or completely virtual attendance. All workshops have now been redesigned to deliver in all of these options to ensure continuity of delivery and income generation should stricter restrictions be enforced at any point in time.

EDAS has also created its new 'Online School' within the Teachable platform and currently host four self-study short CPD accredited courses completely online which require no tutor input but generate income for the Charity in the background. The plan is to add another 12 courses throughout the year to the platform at a cost of £72.00 per person.

EDAS has also been approved to deliver its extremely successful Access to HE Diploma in Practitioner in Substance Misuse course completely online in September 2022 which will open up access for learners from across the country to access as opposed to local attendees currently undertaking the course in the classroom environment.

**Maintaining effective and safe interventions for young people:** The EDAS REACH Young People's Service that operates across Dorset (except for Christchurch) was impacted by a reduction of £17,000.00 per annum commissioned funding in November 2021. As such, a new delivery and operational model was created and approved by Commissioners which involved the restructuring of the current staffing team leading to the loss of two posts. Nervous that the loss of two posts could have a major impact on delivery and safety, a new model was created that is now in successful operation and the service has become the REACH Young Person's Consult and Therapy Service. A new triage system has been put into place reducing the number of clients on keyworkers caseloads who are being supported by the newly formed Consult Team, freeing up caseload spaces for the keyworkers to focus delivery on the more complex cases. The service also supports a training package for the wider children's workforce across Dorset to receive monthly 'bite size' training workshops to keep them up to date with current drug trends, signs, symptoms, referral pathways which in turn increases their confidence to support some of the 'would be' referrals themselves. The EDAS REACH Young People's keyworkers also have access to the First Connect platform to offer tele/digital interventions to their clients thus reducing travel time and travel costs across the County.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

## Essential Drug and Alcohol Services

### Report of the Trustees for the Year Ended 31st March 2022

The organisation is a charitable company limited by guarantee, incorporated and registered as a charity on 30 April 1990. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £1. The original name of the company was East Dorset Drugs and Alcohol Advisory service; the name was changed in August 2006 to reflect the fact that operations had expanded throughout the whole of Dorset. A Certificate of Incorporation on change of name was issued on 31 August 2006. A new governing document was introduced during the year ended 31 March 2014 which was approved by Companies House and the Charities Commission. The new governing document widens the powers of the organisation to operate in Dorset and surrounding areas.

#### **Recruitment and appointment of new trustees**

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the EDAS Board. Under the requirements of the Memorandum and Articles of Association the members of the Management Committee are elected to serve for a period of three years after which they must be re-elected at the next EDAS Board Meeting.

One new Trustee joined the EDAS Board during year and five resigned. We continuously strive to attract additional potential Trustees from our continuous networking and communication opportunities.

The more traditional business and medical skills are represented on the Board of Trustees with trustees from medical and business backgrounds. In an effort to maintain this broad skills mix, members are requested to provide a list of their skills (with annual updates) and in the event of particular skills being lost due to retirement, individuals are approached to offer themselves for election to maintain this skills base.

#### **Organisational structure**

The EDAS Board now has a membership of seven who meet every two months and are responsible for the strategic direction and policy of the charity. At present the members come from a variety of professional backgrounds relevant to the work of the charity. The CEO also sits on the Board but has no voting rights.

A scheme of delegation is in place and day-to-day responsibility for the provision of the EDAS services rest with the Chief Executive supported by the Deputy CEO and her Senior Management Team. They are responsible for ensuring that the charity delivers the services specified and that key performance indicators are met. The Service Managers have responsibility for the day-to-day operational management of the centres, individual supervision of the staff and volunteers within their projects and ensuring that the teams continue to develop their skills and working practices in line with good practice. Working alongside them is the new Senior Leadership Team and monthly 'Navigation Meetings' are held to ensure all Managers and Leads communicate and share information that will benefit the whole organisation as opposed to their specific area of responsibility.

Pay for key management personnel is set using a management pay scale that offers increments of £600 per year subject to good performance and/or financial constraints.

#### **Day to day management**

The Chief Executive is delegated the day-to-day management of the charitable company by the Board of trustees. In addition, management duties are performed by Michele Lyall (Deputy CEO).

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Induction and training of new trustees**

Most trustees are already familiar with the practical work of the charity having been encouraged to take part in the trustee training events and by tours of the EDAS projects.

Additionally, trustees are invited and encouraged to attend project team meetings throughout the course of the year to familiarise themselves with the charity and the context in which it operates.

### **Related parties and co-operation with other organisations**

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager of the charity with a supplier, commissioner, co-provider or employee must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party.

### **Risk management**

During the year the trustees considered the major risks to which the charity is exposed and the procedures currently in place to mitigate these. The management of these and any other risks will be kept under annual review.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Company number**

02497437 (England and Wales)

### **Registered Charity number**

900565

### **Registered office**

54a Ashley Road  
Poole  
Dorset  
BH14 9BN

### **Trustees**

Ms L J Sanger (appointed 31.1.22)

Dr G Roberts (appointed 24.9.21)

Mrs B L Plumbridge

E J Taylor

Ms N K Plumb (resigned 3.10.21)

Dr D G L Phillips (resigned 28.9.21)

P L Norman

Ms D M Exon (resigned 28.9.21)

Ms D L Evans

Dr L Cartwright (resigned 29.9.21)

M Del Llano

Mrs D R Wood (resigned 15.10.21)

Essential Drug and Alcohol Services

Report of the Trustees  
for the Year Ended 31st March 2022

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Hammond & Co  
74 Blandford Road  
Corfe Mullen  
Wimborne  
Dorset  
BH21 3HQ

**Bankers**

CAF Bank  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
Kent  
ME19 4JQ

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 29th November 2022 and signed on the board's behalf by:

Mrs B L Plumbridge - Trustee

Independent Examiner's Report to the Trustees of  
Essential Drug and Alcohol Services

**Independent examiner's report to the trustees of Essential Drug and Alcohol Services ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2022.

**Responsibilities and basis of report**

As the charity's trustees of the Company (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').

Having satisfied myself that the accounts of the Company 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 Report to the Trustees of  
Essential Drug and Alcohol Services

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Association of Chartered Certified Accountants 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 the Company 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.

John Corder  
Association of Chartered Certified Accountants  
Hammond & Co  
74 Blandford Road  
Corfe Mullen  
Wimborne  
Dorset  
BH21 3HQ

30th November 2022

Essential Drug and Alcohol Services

Statement of Financial Activities  
for the Year Ended 31st March 2022

	Notes	Unrestricted funds £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	2,406	-	2,406	26,752
<b>Charitable activities</b>					
Drug and Alcohol Services		7,245	678,355	685,600	1,051,853
Training		51,550	-	51,550	35,623
Other trading activities	3	25,041	-	25,041	6,579
Investment income	4	1,675	-	1,675	2,549
Other income	6	2,954	1,106	4,060	19,652
<b>Total</b>		<b>90,871</b>	<b>679,461</b>	<b>770,332</b>	<b>1,143,008</b>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Drug and Alcohol Services	7	291,015	696,254	987,269	1,115,934
Training		57,808	-	57,808	39,976
Other		2,230	7	2,237	11,205
<b>Total</b>		<b>351,053</b>	<b>696,261</b>	<b>1,047,314</b>	<b>1,167,115</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(260,182)</b>	<b>(16,800)</b>	<b>(276,982)</b>	<b>(24,107)</b>
<b>Transfers between funds</b>	20	20,939	(20,939)	-	-
<b>Net movement in funds</b>		<b>(239,243)</b>	<b>(37,739)</b>	<b>(276,982)</b>	<b>(24,107)</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>462,436</b>	<b>74,841</b>	<b>537,277</b>	<b>561,384</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>223,193</b>	<b>37,102</b>	<b>260,295</b>	<b>537,277</b>

The notes form part of these financial statements

## Essential Drug and Alcohol Services

### Balance Sheet 31st March 2022

	Notes	Unrestricted funds £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	14	28,774	-	28,774	35,444
<b>CURRENT ASSETS</b>					
Stocks	15	3,500	-	3,500	3,500
Debtors	16	-	42,906	42,906	324,087
Cash at bank and in hand		206,747	612	207,359	238,617
		<u>210,247</u>	<u>43,518</u>	<u>253,765</u>	<u>566,204</u>
<b>CREDITORS</b>					
Amounts falling due within one year	17	(15,828)	(6,416)	(22,244)	(64,371)
		<u>194,419</u>	<u>37,102</u>	<u>231,521</u>	<u>501,833</u>
<b>NET CURRENT ASSETS</b>					
		<u>223,193</u>	<u>37,102</u>	<u>260,295</u>	<u>537,277</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>223,193</u>	<u>37,102</u>	<u>260,295</u>	<u>537,277</u>
<b>NET ASSETS</b>		<u>223,193</u>	<u>37,102</u>	<u>260,295</u>	<u>537,277</u>
<b>FUNDS</b>	20				
Unrestricted funds				223,193	462,436
Restricted funds				37,102	74,841
<b>TOTAL FUNDS</b>				<u>260,295</u>	<u>537,277</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each 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 financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

Essential Drug and Alcohol Services

Balance Sheet - continued  
31st March 2022

The financial statements were approved by the Board of Trustees and authorised for issue on 29th November 2022 and were signed on its behalf by:

B L Plumbridge - Trustee

Essential Drug and Alcohol Services

Cash Flow Statement  
for the Year Ended 31st March 2022

	Notes	31.3.22 £	31.3.21 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	(30,035)	(27,036)
Interest element of hire purchase or finance lease rental payments paid		(173)	(611)
		-	1,088
		<hr/>	<hr/>
Net cash used in operating activities		(30,208)	(26,559)
		<hr/>	<hr/>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(4,865)	(15,499)
Interest received		1,675	2,549
		<hr/>	<hr/>
Net cash used in investing activities		(3,190)	(12,950)
		<hr/>	<hr/>
<b>Change in cash and cash equivalents in the reporting period</b>		(33,398)	(39,509)
<b>Cash and cash equivalents at the beginning of the reporting period</b>	2	238,617	278,126
		<hr/>	<hr/>
<b>Cash and cash equivalents at the end of the reporting period</b>	2	205,219	238,617
		<hr/> <hr/>	<hr/> <hr/>

The notes form part of these financial statements

Notes to the Cash Flow Statement  
for the Year Ended 31st March 2022

**1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	31.3.22 £	31.3.21 £
<b>Net expenditure for the reporting period (as per the Statement of Financial Activities)</b>	(276,982)	(24,107)
<b>Adjustments for:</b>		
Depreciation charges	11,535	13,040
Loss on disposal of fixed assets	-	181
Interest received	(1,675)	(2,549)
Interest element of hire purchase and finance lease rental payments	173	611
Decrease/(increase) in debtors	281,181	(30,499)
(Decrease)/increase in creditors	(44,267)	16,287
<b>Net cash used in operations</b>	<u>(30,035)</u>	<u>(27,036)</u>

**2. ANALYSIS OF CASH AND CASH EQUIVALENTS**

	31.3.22 £	31.3.21 £
Cash in hand	299	959
Notice deposits (less than 3 months)	207,060	237,658
Overdrafts included in bank loans and overdrafts falling due within one year	(2,140)	-
<b>Total cash and cash equivalents</b>	<u>205,219</u>	<u>238,617</u>

**3. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1.4.21 £	Cash flow £	At 31.3.22 £
<b>Net cash</b>			
Cash at bank and in hand	238,617	(31,258)	207,359
Bank overdraft	-	(2,140)	(2,140)
	<u>238,617</u>	<u>(33,398)</u>	<u>205,219</u>
<b>Total</b>	<u>238,617</u>	<u>(33,398)</u>	<u>205,219</u>

## 1. ACCOUNTING POLICIES

### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably.

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 30% on reducing balance
Fixtures and fittings	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance

### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

**1. ACCOUNTING POLICIES - continued**

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**2. DONATIONS AND LEGACIES**

	Unrestricted funds £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
Donations	1,584	-	1,584	6,452
Donated goods	-	-	-	300
Fundraising Income	822	-	822	20,000
	<u>2,406</u>	<u>-</u>	<u>2,406</u>	<u>26,752</u>

**3. OTHER TRADING ACTIVITIES**

	Unrestricted funds £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
Café takings	25,041	-	25,041	6,579
	<u>25,041</u>	<u>-</u>	<u>25,041</u>	<u>6,579</u>

**4. INVESTMENT INCOME**

	Unrestricted funds £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
Deposit account interest	1,675	-	1,675	2,549
	<u>1,675</u>	<u>-</u>	<u>1,675</u>	<u>2,549</u>

## Essential Drug and Alcohol Services

Notes to the Financial Statements - continued  
for the Year Ended 31st March 2022

### 5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.22 £	31.3.21 £
Contractual services	Drug and Alcohol Services	685,600	1,051,853
Training	Training	51,550	35,623
		<u>737,150</u>	<u>1,087,476</u>

### 6. OTHER INCOME

	Unrestricted funds £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
Other income	-	-	-	1,515
CJRS Income	2,954	1,106	4,060	18,137
	<u>2,954</u>	<u>1,106</u>	<u>4,060</u>	<u>19,652</u>

### 7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8) £
Drug and Alcohol Services	987,269
Training	57,808
	<u>1,045,077</u>

### 8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.3.22 £	31.3.21 £
Staff costs	834,662	965,376
Insurance	10,532	8,456
Light and heat	10,071	4,590
Telephone	10,709	14,908
Postage and stationery	40,287	23,456
Advertising	3,677	2,168
Sundries	5,375	6,946
CAB costs	2,222	2,925
Serenitea costs	9,158	3,591
BBV testing	2,509	2,808
Drug testing	1,490	3,324
Canteen	191	264
Building repairs	1,779	1,957
Equipment repairs	13,844	14,625
Donated goods	-	300
	<u>946,506</u>	<u>1,055,694</u>
Carried forward	946,506	1,055,694

**8. DIRECT COSTS OF CHARITABLE ACTIVITIES - continued**

	31.3.22	31.3.21
	£	£
Brought forward	946,506	1,055,694
Legal and professional	7,535	2,889
Members' activities	1,187	2,255
NRT Supplies	-	3,781
NSP Supplies	1,682	5,146
Rent and rates	57,063	58,367
Training	10,943	7,925
Travel	8,453	6,021
Depreciation	11,535	13,040
Loss on sale of assets	-	181
Interest payable and similar charges	173	611
	<u>1,045,077</u>	<u>1,155,910</u>

**9. SUPPORT COSTS**

	Finance	Governance	Totals
	£	costs £	£
Other resources expended	<u>1,117</u>	<u>1,120</u>	<u>2,237</u>

**10. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	31.3.22	31.3.21
	£	£
Auditors' remuneration	-	10,000
Independent examiner's fee	1,500	-
Depreciation - owned assets	11,535	13,040
Deficit on disposal of fixed assets	-	181
	<u>13,535</u>	<u>23,221</u>

**11. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st March 2022 nor for the year ended 31st March 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st March 2022 nor for the year ended 31st March 2021.

**12. STAFF COSTS**

	31.3.22	31.3.21
	£	£
Wages and salaries	772,330	878,964
Social security costs	49,444	68,339
Other pension costs	12,888	18,073
	<u>834,662</u>	<u>965,376</u>

The average monthly number of employees during the year was as follows:

	31.3.22	31.3.21
Project workers	8	12
Administration and support	5	13
Training and Outreach	8	13
Advisors and Counsellors	8	5
	<u>29</u>	<u>43</u>

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

	31.3.22	31.3.21
£60,001 - £70,000	-	1
£70,001 - £80,000	1	-
£90,001 - £100,000	1	-
	<u>2</u>	<u>1</u>

Note, the emoluments' bands include redundancy payments made to the employees during the year.

Wages and salaries includes employee benefits of £2,973 (2021: £3,653)

The total employee benefits (including redundancy payments) of the key management personnel of the charity were £182,035 (2021: £126,105)

During the year the charity made redundancy and/or termination payments which totalled £123,275 (2020: £NIL)

**13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	-	26,752	26,752
<b>Charitable activities</b>			
Drug and Alcohol Services	-	1,051,853	1,051,853
Training	35,623	-	35,623
Other trading activities	6,579	-	6,579
Investment income	2,549	-	2,549
Other income	18,070	1,582	19,652
<b>Total</b>	<b>62,821</b>	<b>1,080,187</b>	<b>1,143,008</b>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Drug and Alcohol Services	32,317	1,083,617	1,115,934
Training	39,976	-	39,976
Other	11,158	47	11,205
<b>Total</b>	<b>83,451</b>	<b>1,083,664</b>	<b>1,167,115</b>
<b>NET INCOME/(EXPENDITURE)</b>	<b>(20,630)</b>	<b>(3,477)</b>	<b>(24,107)</b>
<b>Transfers between funds</b>	<b>26,652</b>	<b>(26,652)</b>	<b>-</b>
<b>Net movement in funds</b>	<b>6,022</b>	<b>(30,129)</b>	<b>(24,107)</b>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	<b>456,414</b>	<b>104,970</b>	<b>561,384</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>462,436</b>	<b>74,841</b>	<b>537,277</b>

**14. TANGIBLE FIXED ASSETS**

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Totals £
<b>COST</b>				
At 1st April 2021	86,204	29,764	20,572	136,540
Additions	4,865	-	-	4,865
	<hr/>	<hr/>	<hr/>	<hr/>
At 31st March 2022	91,069	29,764	20,572	141,405
	<hr/>	<hr/>	<hr/>	<hr/>
<b>DEPRECIATION</b>				
At 1st April 2021	61,914	22,272	16,910	101,096
Charge for year	8,747	1,873	915	11,535
	<hr/>	<hr/>	<hr/>	<hr/>
At 31st March 2022	70,661	24,145	17,825	112,631
	<hr/>	<hr/>	<hr/>	<hr/>
<b>NET BOOK VALUE</b>				
At 31st March 2022	20,408	5,619	2,747	28,774
	<hr/>	<hr/>	<hr/>	<hr/>
At 31st March 2021	24,290	7,492	3,662	35,444
	<hr/>	<hr/>	<hr/>	<hr/>

**15. STOCKS**

	31.3.22	31.3.21
	£	£
Finished goods	3,500	3,500
	<hr/>	<hr/>

**16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.22	31.3.21
	£	£
Trade debtors	42,906	293,296
Prepayments	-	30,791
	<hr/>	<hr/>
	42,906	324,087
	<hr/>	<hr/>

**17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.22	31.3.21
	£	£
Bank loans and overdrafts (see note 18)	2,140	-
Trade creditors	4,084	4,533
Social security and other taxes	7,813	21,805
Accrued expenses	1,791	11,070
Deferred income	6,416	26,963
	<u>22,244</u>	<u>64,371</u>

**18. LOANS**

An analysis of the maturity of loans is given below:

	31.3.22	31.3.21
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	<u>2,140</u>	<u>-</u>

**19. LEASING AGREEMENTS**

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.3.22	31.3.21
	£	£
Within one year	32,000	32,000
Between one and five years	21,833	53,833
	<u>53,833</u>	<u>85,833</u>

**20. MOVEMENT IN FUNDS**

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
<b>Unrestricted funds</b>				
General fund	206,531	(260,182)	53,651	-
Closure reserve	220,461	-	(32,712)	187,749
Depreciation reserve	35,444	-	-	35,444
	<u>462,436</u>	<u>(260,182)</u>	<u>20,939</u>	<u>223,193</u>
<b>Restricted funds</b>				
Voluntary Income Projects	21,761	-	-	21,761
Poole Better Together Project	40,947	(20,008)	(20,939)	-
Reach YP Project	12,133	3,208	-	15,341
	<u>74,841</u>	<u>(16,800)</u>	<u>(20,939)</u>	<u>37,102</u>
<b>TOTAL FUNDS</b>	<u>537,277</u>	<u>(276,982)</u>	<u>-</u>	<u>260,295</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	90,871	(351,053)	(260,182)
<b>Restricted funds</b>			
Poole Better Together Project	518,961	(538,969)	(20,008)
Reach YP Project	160,500	(157,292)	3,208
	<u>679,461</u>	<u>(696,261)</u>	<u>(16,800)</u>
<b>TOTAL FUNDS</b>	<u>770,332</u>	<u>(1,047,314)</u>	<u>(276,982)</u>

20. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
<b>Unrestricted funds</b>				
General fund	172,754	(20,630)	54,407	206,531
Closure reserve	205,898	-	14,563	220,461
Dilapidation reserve	40,000	-	(40,000)	-
Depreciation reserve	37,762	-	(2,318)	35,444
	<u>456,414</u>	<u>(20,630)</u>	<u>26,652</u>	<u>462,436</u>
<b>Restricted funds</b>				
Voluntary Income Projects	22,264	26,103	(26,606)	21,761
Poole Better Together Project	62,644	(22,435)	738	40,947
Reach YP Project	20,062	(7,145)	(784)	12,133
	<u>104,970</u>	<u>(3,477)</u>	<u>(26,652)</u>	<u>74,841</u>
<b>TOTAL FUNDS</b>	<u>561,384</u>	<u>(24,107)</u>	<u>-</u>	<u>537,277</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	62,821	(83,451)	(20,630)
<b>Restricted funds</b>			
Voluntary Income Projects	26,751	(648)	26,103
Poole Better Together Project	886,436	(908,871)	(22,435)
Reach YP Project	167,000	(174,145)	(7,145)
	<u>1,080,187</u>	<u>(1,083,664)</u>	<u>(3,477)</u>
<b>TOTAL FUNDS</b>	<u>1,143,008</u>	<u>(1,167,115)</u>	<u>(24,107)</u>

**20. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
<b>Unrestricted funds</b>				
General fund	172,754	(280,812)	108,058	-
Closure reserve	205,898	-	(18,149)	187,749
Dilapidation reserve	40,000	-	(40,000)	-
Depreciation reserve	37,762	-	(2,318)	35,444
	<u>456,414</u>	<u>(280,812)</u>	<u>47,591</u>	<u>223,193</u>
<b>Restricted funds</b>				
Voluntary Income Projects	22,264	26,103	(26,606)	21,761
Poole Better Together Project	62,644	(42,443)	(20,201)	-
Reach YP Project	20,062	(3,937)	(784)	15,341
	<u>104,970</u>	<u>(20,277)</u>	<u>(47,591)</u>	<u>37,102</u>
<b>TOTAL FUNDS</b>	<u>561,384</u>	<u>(301,089)</u>	<u>-</u>	<u>260,295</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	153,692	(434,504)	(280,812)
<b>Restricted funds</b>			
Voluntary Income Projects	26,751	(648)	26,103
Poole Better Together Project	1,405,397	(1,447,840)	(42,443)
Reach YP Project	327,500	(331,437)	(3,937)
	<u>1,759,648</u>	<u>(1,779,925)</u>	<u>(20,277)</u>
<b>TOTAL FUNDS</b>	<u>1,913,340</u>	<u>(2,214,429)</u>	<u>(301,089)</u>

**21. RELATED PARTY DISCLOSURES**

During the year the charity made the following related party transaction:

**Marc Del Llano - Partner in Aldridge Brownlee**

There were no legal fees paid to Marc Del Llano in the year to 31 March 2022, however, in the previous year, legal fees of £2,841 were paid to Aldridge Brownlee in respect of lease renewals for 50-52 and 54a Ashley Road.

**Edward Taylor - Trustee of Citizens Advice Bournemouth and Poole**

During the year £1,950 (2021:£2,925) worth of purchases were made from Citizens Advice Bournemouth And Poole. There were no amounts outstanding at the balance sheet date.

**Mindy Bartlett and Michelle Lyall**

During the current and previous year relatives of Mindy and Michelle were employed by the charity, the terms of employment are the same as for any other employee.

**ESSENTIAL DRUG AND ALCOHOL SERVICES**

England & Wales - Charity number 900565

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# Accounts

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Charity Registration No. 900565

Company Registration No. 02497437 (England and Wales)

**ESSENTIAL DRUG AND ALCOHOL SERVICES**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**tc** accounts · tax · legal · financial planning

10 Bridge Street  
Christchurch  
Dorset  
BH23 1EF

## ESSENTIAL DRUG AND ALCOHOL SERVICES

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## ESSENTIAL DRUG AND ALCOHOL SERVICES

### LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	M Del Llano D L Evans (Chair) P L Norman E J Taylor Mrs B L Plumbridge
<b>Charity number</b>	900565
<b>Company number</b>	02497437
<b>Principal address</b>	54a Ashley Road Poole Dorset England BH14 9BN
<b>Registered office</b>	54a Ashley Road Poole Dorset England BH14 9BN
<b>Auditor</b>	TC Group 10 Bridge Street Christchurch Dorset BH23 1EF

## ESSENTIAL DRUG AND ALCOHOL SERVICES

### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

*FOR THE YEAR ENDED 31 MARCH 2021*

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The trustees present their report and financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with Essential Drug and Alcohol Services governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

#### **Objectives and aims**

The company's object and principal activities are to:

Benefit the public by promoting the prevention of drug misuse and to support those suffering from drug and alcohol misuse within the area of Bournemouth, Poole and Dorset and surrounding areas.

The main objectives and activities for the year continue to focus upon the promotion of the prevention of the misuse of substances and the support of drug/alcohol users and others affected by their drug/ alcohol use.

The strategies employed to assist the charity to meet these objectives include the following:

- Providing a range of services which meet relevant quality standards and address the potential problems related to substance misuse.
- Focusing upon limiting the harm which comes with substance misuse, not only for the individual but also their family and friends and the wider community.
- Working towards applying national standards of service and implementation of the HSC standards through accredited training.
- Working in partnership with other agencies to secure the widest range of services is available that best matches the needs of its client population.

#### **Volunteers**

Our highly trained EDAS volunteers serve a vital role in supporting service users who access the clinical projects. They support the delivery of brief interventions and psychosocial one to one support and group work interventions alongside qualified clinical staff.

#### **Performance**

EDAS performance is measured by The National Drug Treatment Monitoring Service (NDTMS) via Public Health England by a number of key performance indicators. Most commonly: numbers of planned and unplanned discharges, waiting times and time in treatment.

#### **Public benefit statement**

The trustees have given due regard to public benefit when planning the charity's activities, in accordance with the Charity Commission's Guidance on Public Benefit. The activities carried out have been described above and are directly related to the objects and purposes for which the charity exists. The charity achieves its principal objects and purposes through general and specialist advice, delivered free to any member of the public in the local community, to provide immediate and lasting assistance with all types of problems relating to substance misuse. These benefits are directly related to the aims of the charity and the Charity Commission's General Guidance on Public Benefit. The paragraphs below set out our activities, achievements and performance during the year, which are directly related to the objects and purposes for which the charity exists. The charity achieves its principal objects and purposes through general and specialist advice and are fully compliant with the Charity Commission Principles on Public Benefit.

## ESSENTIAL DRUG AND ALCOHOL SERVICES

### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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#### Significant activities

##### Poole Project

The Poole project encompassing Poole adult Psycho-social care, Poole Young people's project (YADAS), the SMART assessment team, FitDAS and a needle & syringe provision commenced on 1 November 2017 under the name Poole Better Together. This is therefore the fourth full year of the contract. Due to the merger of Bournemouth, Christchurch and Poole Councils in May 2019, the contract extension is now granted for a further 12 months and was novated to BCP Council with effect from 1 April 2021. The retendering process is currently being carried out by BCP Council for new five year contracts covering the whole of Bournemouth, Christchurch and Poole. The tender is split into four separate lots A single point of contact service, A psychosocial service, a young people's service and a medical service.

The Poole Adult PSI service provides a day programme which is a real alternative to residential rehabilitation. It is cost effective, whilst allowing service users to remain in the community. The service is designed to allow service users to regain control over their lives following drug/alcohol misuse and allows them to make changes to achieve and maintain a healthier and safer lifestyle.

The day programme runs a combined programme for drug and alcohol users and stable and abstinent service users. The service runs social groups which include such activities as complementary therapy, structured groups and workshops. Service users can be in the programme between 12-28 weeks depending on their bespoke treatment journey.

During the year, the education provision for clients has continued to provide Level 1, 2 & 3 qualifications and non-accredited resilience building training to clients engaging in its education pathways.

The Poole Adult programme continues to deliver a mentoring programme, offering clients the opportunity to accredit their learning at NOCN Level 2 in Mentoring and provide mentoring services across Poole. To date, EDAS has provided mentors to Poole General Hospital, SMART, Sea View Learning Centre and the EDAS core programme. In 2013/14, the Mentoring and Befriending Quality Standard Award was achieved for EDAS.

The YADAS (Young Adults Drug & Alcohol Service) in Poole has a fully equipped team of professional staff ready to engage with young people aged 10 to 24 who live in Poole and have drug and/or alcohol problems. The YADAS team offers a full range of treatment options, from 1 to 1 advice, counselling, group work and detoxification if needed. The service is set up to offer appointments in locations suitable and convenient to the young person. This could be within the school, home, youth club, advice centres or any other location suitable and conducive for change talk.

The SMART team (Substance Misuse and Referral Team) accepts self-referrals, referrals from GPs, other agencies, and any other health care services or professionals for any adult who would like support with their substance misuse. The project offers an assessment and care coordination service to anyone wishing to seek help for drug and alcohol related issues and point them in the right direction to making the positive steps into recovery.

The static NSP (Needle Syringe Provision) is situated in the EDAS premises at 54a Ashley Road. It provides a service offering harm minimization advice and support and the distribution of clean and sterile equipment to drug users. This can range from clean needles, swabs, filters, syringes and condoms to training and dispensing of Naloxone.

## ESSENTIAL DRUG AND ALCOHOL SERVICES

### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2021*

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The Harm Minimisation Worker also delivers the NSP provision from some outreach locations across the conurbation and offers support and input into strategic and operational policy development.

The aim of the FitDAS programme is to provide learners with an introductory overview of healthy living. It deals with issues including basic concepts in healthy eating, a balanced diet, the maintenance of a healthy diet, food labels and activity and exercise. Our Healthy Living courses are fully accredited, and learners achieve nationally recognised accreditations in Level 1 & 2 Healthy Living Awards. With the help of our certified personal trainer and Healthy Living Lead the learner will have the opportunity to learn effective ways of keeping their body healthy whilst building endurance and strength through physical exercise. This year, EDAS extended the FitDAS offer to learners to engage in further accredited study by securing the provision of delivering Level 2 Extended Certificate in Health & Social Care Professions.

Due to the success of the FitDAS programme, EDAS was commissioned by Public Health Dorset to pilot a Smoking Cessation Programme and Nicotine Replacement Therapy to EDAS service users. To date, 35 service users have engaged on the programme with great outcomes. The funding for this programme expired on 31 March 2021.

The Corona Virus outbreak has led to the delivery of some services having to be redesigned using on-line and telephone methodology to protect the health and safety of employees and service users from March 2020. In particular, the 1:1 psychosocial support and group therapy sessions have been facilitated using technology. All employees have been supplied equipment to be able to work remotely from home.

#### **Training**

During 2020/21 EDAS continued to secure a stream of funding from Skills and Learning Dorset Bournemouth and Poole; Project and Partnership funding for non-accredited training. This funded Life Compass workshops which have mainly run on line but also in the Poole training centre when possible. A wide range of accredited and non-accredited training continued to be offered to service users, professionals in the field and the general public. EDAS also successfully completed the Business Workshops for Women who are considering starting their own business and empowering them to think about taking those first steps. These were funded by Nat West Bank under a scheme named 'Back Her Business

#### **Serenitea**

In October 2017, EDAS secured a three-year lease for 50 - 52 Ashley Road. In addition to providing much needed extra office space this allowed us to launch our new recovery café which commenced trading in December 2018. Serenitea provides an alcohol-free social environment for people in recovery. Despite being a growing trend, recovery cafes are still in short supply in the UK.

The objective of the Serenitea Café is to provide a safe and nurturing environment where individuals can increase their social, emotional and financial capital as they move through their journey of recovery. The support offered at Serenitea offers individuals the chance to grow, heal, discover, take risks, and surprise themselves by doing and becoming what they never thought possible. While the word "recovery" does not appear in the Café's name, every visit is designed to provide support, wisdom, and companionship for the challenging work of making healthier choices as people deal with issues from whatever substance/vulnerability it is they are recovering from. Throughout 2019/20 the delivery of accredited courses from within Serenitea continued in Level 1 and 2 Healthy Living Awards, Level 2 Extended Certificate in Health & Social Care Professions and a range of other courses were also launched including the SMART women initiative funded by Royal Bank of Scotland.

## ESSENTIAL DRUG AND ALCOHOL SERVICES

### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2021*

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The cafe was awarded the Royal Society for Public Health (RSPH) 'Health on the High Street' Award in 2019 for its excellent work in bring in the community together with shared learning and social experiences. As a consequence of this award, EDAS has now secured the delivery rights to provide accredited RSPH courses from their sites to deliver the following qualifications:

Level 2 Encouraging Physical Activity

Level 2 NHS Health Checks

Level 2 Smoking Cessation

Level 2 Young Health Champions

Level 3 Diploma in Health & Social Care

Unfortunately Serenitea had to remain closed for a large part of the year due to the COVID restrictions but has recently reopened in June 2021.

#### **Voluntary income**

We are very grateful to have received a total of £6,752 from voluntary donations and a £20,000 grant during 2020/21.

#### **Achievements and performance**

2020/21 was another busy year continuing to build on our service contracts with Public Health and delivering a continuously successful and effective clinical service. The COVID situation has meant staff have had to continue to adapt to working in different ways with remote working and use of technology. Continuing to provide support in such difficult times has been a challenge that the organization has responded to very efficiently.

The subsequent calmness allowed projects to bloom and as such growth and expansion has taken place with outreach delivery and a greater number of group workshop activities embedded onto the main programme of care.

Our new Trustees have contributed well to strategic debates and discussions and provided a sound Board which has driven clinical and non-clinical development in a secure, yet innovative way.

Preliminary discussions have secured a future contract for 2019/20 for Nicotine Replacement Therapy distribution following the success of the FitDAS programme and secured an additional income for EDAS alongside greater opportunities for EDAS clients to engage in smoking cessation support in-house.

The Young People's programme underwent a robust inspection by Ofsted in line with Dorset County Council with the main focus on Child Sexual Exploitation. This gave rise to contribution to strategic development and improvement across the county, for which EDAS has been praised for its contribution.

## ESSENTIAL DRUG AND ALCOHOL SERVICES

### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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#### Financial review

The organisation moved from a deficit of £18,222 in the year ended 31 March 2020 to a deficit of £24,107 in the year ended 31 March 2021. The deficit for the two years were made up as follows:

	31.03.21	31.03.20
Unrestricted Funds	(£18,794)	3,008
Restricted Funds - Projects	(£31,416)	(£19,228)
Restricted Funds - Grants and donations	£26,103	(£2,002)

#### Reserves Policy

The charity aims to retain sufficient free reserves to cover its unrestricted costs for approximately eighteen months. This level would enable the Charity to continue providing services and support in the short term. This would amount to approximately £160k.

If the brought forward unspent funds for restricted projects were insufficient and project funding were cut, the free unrestricted reserves would also be needed to enable an orderly cessation of those activities. In addition to this, further reserves are needed as a contingency as it is anticipated that in the current climate there is the risk of further considerable government funding cuts. It is therefore essential to maintain reserves to:

- fulfil contractual obligations to staff;
- fulfill lease agreements on rented properties should contracts be lost mid-term and make good dilapidations on premises on completion of leases

The Trustees have set aside amounts to designated reserves to cover these obligations and the future depreciation charges on fixed assets.

At the year end, that leaves approximately £166,000 of free unrestricted funds available which would be sufficient to cover the £160k requirement for operating costs above.

General reserves at year end were £206,531 (2020: £172,754), designated reserves were £255,905 (2020: £283,660), restricted reserves were £ 74,841 (2020: £104,970). Total funds held were £537,277 (2020: £561,384).

#### Risk management

During the year the trustees considered the major risks to which the charity is exposed and the procedures currently in place to mitigate these. The management of these and any other risks will be kept under annual review.

## ESSENTIAL DRUG AND ALCOHOL SERVICES

### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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#### Future plans

In April 2019, Bournemouth, Poole & Christchurch Councils merged to make one unitary body (BPC).

As such, the way in which drug and alcohol services are commissioned has changed. BCP Council has taken over commissioning for the whole Bournemouth Poole and Christchurch area and Public Health Dorset commissioners now only commission Dorset based services). Tenders have currently been submitted for Bournemouth Christchurch and Poole Services and results are expected some time in July

The EDAS Executive Leadership Team have drawn up plans in light of the possibility of not securing the pending BCP Tenders and looking to see how the future of EDAS will be sustainable with the other health offers that it provides.

#### Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated and registered as a charity on 30 April 1990. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £1. The original name of the company was East Dorset Drugs and Alcohol Advisory service; the name was changed in August 2006 to reflect the fact that operations had expanded throughout the whole of Dorset. A Certificate of Incorporation on change of name was issued on 31 August 2006. A new governing document was introduced during the year ended 31 March 2014 which was approved by Companies House and the Charities Commission. The new governing document widens the powers of the organisation to operate in Dorset and surrounding areas.

#### Day to day management

The Chief Executive is delegated the day to day management of the charitable company by the board of trustees. In addition, management duties are performed by Michele Lyall (Deputy CEO).

#### Company Secretary

Mrs D R Wood

(Resigned 15 October 2021)

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

M Del Llano

Dr L Cartwright

(Resigned 29 September 2021)

D L Evans (Chair)

D M Exon

(Resigned 28 September 2021)

P L Norman

Dr D G L Phillips (Vice Chair)

(Resigned 28 September 2021)

N K Plumb

(Resigned 3 October 2021)

E J Taylor

Mrs B L Plumbridge

## ESSENTIAL DRUG AND ALCOHOL SERVICES

### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2021*

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#### **Recruitment and appointment of new trustees**

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the EDAS Board. Under the requirements of the Memorandum and Articles of Association the members of the Management Committee are elected to serve for a period of three years after which they must be re-elected at the next EDAS Board Meeting.

Due to the nature of our service, each trustee is allocated one of the following themes and meets with Project Managers and Leads to understand more about specific strategic or operational elements of the service as follows:

- Training
- Policy
- Quality Assurance Management
- Young People Engagement & Intervention (incl Young People data)
- Adult Engagement & Intervention (incl Adult data)
- Fundraising (National & local trends)
- Service User voice
- Finance & Audit
- Legal/Premises/Complaints

No new Trustees joined the EDAS Board during year. We continuously strive to attract additional potential Trustees from our continuous networking and communication opportunities.

The more traditional business and medical skills are represented on the Board of Trustees with trustees from medical and business backgrounds. In an effort to maintain this broad skills mix, members are requested to provide a list of their skills (with annual updates) and in the event of particular skills being lost due to retirement, individuals are approached to offer themselves for election to maintain this skills base.

#### **Organisational structure**

The EDAS Board has a membership of nine who meet every three months and are responsible for the strategic direction and policy of the charity. At present the members come from a variety of professional backgrounds relevant to the work of the charity. The Company Secretary and CEO also sit on the Board but have no voting rights.

A scheme of delegation is in place and day-to-day responsibility for the provision of the EDAS services rest with the Chief Executive supported by the Deputy CEO and her Senior Management Team. They are responsible for ensuring that the charity delivers the services specified and that key performance indicators are met. The Service Managers have responsibility for the day-to-day operational management of the centres, individual supervision of the staff and volunteers within their projects and ensuring that the teams continue to develop their skills and working practices in line with good practice. Working alongside them is the new Senior Leadership Team and monthly 'Navigation Meetings' are held to ensure all Managers and Leads communicate and share information that will benefit the whole organisation as opposed to their specific area of responsibility.

Pay for key management personnel is set using a management pay scale that offers increments of £600 per year subject to good performance and/or financial constraints.

## ESSENTIAL DRUG AND ALCOHOL SERVICES

### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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#### Induction and training of new trustees

Most trustees are already familiar with the practical work of the charity having been encouraged to take part in the trustee training events and by tours of the EDAS projects.

Additionally, trustees are invited and encouraged to attend project team meetings throughout the course of the year to familiarise themselves with the charity and the context in which it operates. In 2020/21 EDAS continued to encourage Trustees to be part of 'Themed' areas of delivery and engage more closely with the service managers responsible for these themes. Please see table below:

Theme	Lead Trustee	Members
Training	Diane Evans	Dylan Phillips
Policy	Doreen Exon	Linda Cartwright
Quality Assure Management	Lyn Clarke	Diane Evans
Young People Engagement & Intervention (incl YP data)	Diane Evans	Doreen Exon & Nicola Plumb
Adult Engagement & Intervention (incl Adult data)	Linda Cartwright	Doreen Exon
Fundraising (National & local trends)	Philip Norman	Linda Cartwright
Service User voice	Ted Taylor	Philip Norman
Finance and audit	Dylan Phillips	Babs Plumbridge
Legal/Premises/Complaints	Marc Del Llano	Diane Evans

#### Related parties and co-operation with other organisations

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager of the charity with a supplier, commissioner, co-provider or employee must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party.

#### What has happened since November 1st 2021

In April 2021, EDAS were subject to a tendering process that involved the procurement of an all-age drug and alcohol service from BCP Council covering the three geographical areas of Bournemouth, Christchurch and Poole. At this point, EDAS had been delivering an all-age drug and alcohol service to residents of Poole only via BCP Council Commissioning Team for the sum of £840,000.00 per annum and as such, there was a threat to the loss of this service if EDAS were unsuccessful in the bidding process, or indeed the gain of two new areas and a larger contract award (approx. £1,200,000.00 per annum) to deliver services in the other two geographical areas. Unfortunately, EDAS were unsuccessful in the winning of the award and therefore suffered a large financial loss in November 2021 of £840,000.00 per annum plus an additional loss of £17,000.00 from their REACH Young People's service due to ringfenced funds being part of the Christchurch bid from funding from Dorset Council Commissioners.

To this end, EDAS needed to restructure, re-configure, and re-establish itself to remain financially viable and operational moving forward whilst keeping its charitable status. A newly costed business and delivery plan was created, with the following objectives and activities:

## ESSENTIAL DRUG AND ALCOHOL SERVICES

### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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**Reduce premises costs:** As soon as EDAS were aware that they had been unsuccessful with the BCP tender award, the Charity gave notice on two of their buildings to reduce the cost of premises on what would be a very stretched budget moving forward. Two properties, collectively costing approx. £50,000.00 per annum including rent and utilities, were vacated on 31st October 2021 and the Charity now operates from one location for the Training and clinical/office functions and one property for their community café.

**Reduced expenditure on Management cost:** The EDAS Finance Manager was made redundant on 31st October 2021, and both the Chief Executive and Deputy Chief Executive negotiated new terms and conditions of employment and took a 10% salary reduction. All financial checks and balances, payments, invoicing, and banking is now undertaken between the CEO, Deputy CEO and EDAS Bookkeeper, who meet fortnightly to reconcile balances and have created a schedule of payments that is monitored weekly and checked off by the CEO. The monthly pay run has been outsourced, at a very competitive cost, to a qualified accountant who is also responsible for creating the HMRC and pension contributions. Collectively, this has proven a cost saving to EDAS of approximately £35,000.00.

**Expansion of Charity Objects:** EDAS were aware that with such a large multi-national company being awarded the drug and alcohol services contract in BCP, they needed to expand their Charity Objects to attract new clients to service and be able to continue to use the excellent and professional skills base that the EDAS staff have. To this end, an application to the Charity Commission was submitted in October 2021 to expand the Charity Objects to include support to those suffering from all addictions and/or mental distress across the United Kingdom.

**Change of name:** Once the Charity Objects have been approved by the Charity Commission, to enhance the above and to attract a widened range of individuals affected by a range of addictions, not solely drugs and alcohol, EDAS proposes to change its name and strapline from Essential Drug and Alcohol Services – GROW PROGRESS ACHIEVE EMPOWER, to EDAS Engage, Develop, Adapt, Succeed. They have also branded a new logo to offer the Charity a fresh look and re-birth after the large loss of income.

**Meeting the demands of the new Digital Age:** EDAS had been evolving rapidly its digital therapy interventions during the recent COVID pandemic and had created a mobile app for contact with clients which proved successful. The next step was to further expand this digital intervention by creating the offer a fully functional, multimodal digital therapy platform. This is to be called EDAS First Connect and is due to be launched in December 2021. First Connect will allow clients to have virtual face to face therapy, chat box options, online journaling, access to hundreds of therapy resources at the touch of a button and to schedule appointments with their chosen Therapist via the platform. EDAS will provide 100 free charitable spaces per annum to clients on low income via the employment of the EDAS Digital Therapist, but the platform will also be open to the public to subscribe monthly to a fee paying service. To reduce costs, EDAS has outsourced qualified and accredited Therapists who will be paid a proportion of the client monthly subscription cost only as and when the client subscribes. The platform is to be marketed to large and small local and national employers who may wish to seek confidential support for their employees, Universities, Employee Assistance programmes, Mental Health services, and to registered professional bodies.

**Bringing Communities together:** The EDAS Serenitea Café remains a major part of the EDAS Charity, and some restructuring has been undertaken since November 1st 2021 to ensure it remains solvent and viable and does not 'bleed' valuable funds from the Charity reserves. A new full-time Manager has been appointed to oversee the function of the café (freeing up the CEO and Deputy CEO to concentrate of sourcing and applying for funds) and to seek new leads and promote events that generate income throughout the year. Close working relationships have been created with the local Mental Health Teams to support employment and volunteer opportunities in the café and the charity is in the shortlisting stage of a recent NHS bid submission for the sum of £16,000.00 to delivery fortnightly peer support group supper events for low level mental health clients, including weekly therapy intervention with the EDAS Digital Therapist via First Connect.

## ESSENTIAL DRUG AND ALCOHOL SERVICES

### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2021*

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The café has also started to open for early breakfast customers and has started to take bookings for private hire party and meeting events. An annual schedule of ticketed events has been created including activities such as Carer's nights, Breakfast with Santa, Valentine dining, Mother's Day Cream Teas, Menopause café, Veterans peer support groups, older people's get togethers et al. All of which aim to bring communities together and reduce stigma and isolation, helping to battle mental distress and promote positive well-being.

**Retaining and growing the Training income:** EDAS was aware that there may have been a risk that with the loss of such a large clinical service, professionals and members of the public may have been under the impression that the EDAS Training department had also gone. So, to maintain and grow on the Training Departments success, the Charity ensures that there is wide publicity of the training courses available and continues to employ their EDAS Digital Specialist to promote workshops, training courses, events and activities via social media and the EDAS website. The EDAS CEO and Deputy CEO are working tirelessly to source new tender opportunities with a range of different councils across England who are seeking training for their council employees and as such, currently have bids submitted for Leadership and Management training with London Borough of Merton for £80,000.00 per annum x 2 years and Torbay Council for £20,000.00 per annum x 4 years and are awaiting the outcome of the award. Bids have also been submitted to ESFA Groundworks for £15,000.00 to support training for individuals to get back into employment.

Due to the ever-pending changes in government guidelines due to the COVID pandemic, EDAS has moved much of its training delivery to either in person, hybrid, or completely virtual attendance. All workshops have now been redesigned to deliver in all of these options to ensure continuity of delivery and income generation should stricter restrictions be enforced at any point in time.

EDAS has also created its new 'Online School' within the Teachable platform and currently host four self-study short CPD accredited courses completely online which require no tutor input but generate income for the Charity in the background. The plan is to add another 12 courses throughout the year to the platform at a cost of £72.00 per person.

EDAS has also been approved to deliver its extremely successful Access to HE Diploma in Practitioner in Substance Misuse course completely online in September 2022 which will open up access for learners from across the country to access as opposed to local attendees currently undertaking the course in the classroom environment.

**Maintaining effective and safe interventions for young people:** The EDAS REACH Young People's Service that operates across Dorset (except for Christchurch) was impacted by a reduction of £17,000.00 per annum commissioned funding in November 2021. As such, a new delivery and operational model was created and approved by Commissioners which involved the restructuring of the current staffing team leading to the loss of two posts. Nervous that the loss of two posts could have a major impact on delivery and safety, a new model was created that is now in successful operation and the service has become the REACH Young Person's Consult and Therapy Service. A new triage system has been put into place reducing the number of clients on keyworkers caseloads who are being supported by the newly formed Consult Team, freeing up caseload spaces for the keyworkers to focus delivery on the more complex cases. The service also supports a training package for the wider children's workforce across Dorset to receive monthly 'bite size' training workshops to keep them up to date with current drug trends, signs, symptoms, referral pathways which in turn increases their confidence to support some of the 'would be' referrals themselves. The EDAS REACH Young People's keyworkers also have access to the First Connect platform to offer tele/digital interventions to their clients thus reducing travel time and travel costs across the County.

## ESSENTIAL DRUG AND ALCOHOL SERVICES

### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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#### Statement of trustees' responsibilities

The trustees, who are also the directors of Essential Drug and Alcohol Services for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year 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 year.

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

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

The trustees are responsible for keeping adequate 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. They 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.

#### Auditor

During the year C.V. Paget & Co Ltd merged with TC Group who took over as auditors of the charitable company.

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

#### D L Evans (Chair)

Trustee

Dated: 28 March 2022

## ESSENTIAL DRUG AND ALCOHOL SERVICES

### INDEPENDENT AUDITOR'S REPORT

#### TO THE TRUSTEES OF ESSENTIAL DRUG AND ALCOHOL SERVICES

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#### **Opinion**

We have audited the financial statements of Essential Drug and Alcohol Services (the 'charitable company') for the year ended 31 March 2021 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### **Basis for opinion**

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

#### **Material uncertainty related to going concern**

We draw your attention to Note 22 which discloses the principal events and conditions that may cast significant doubt on the entity's ability to continue as a going concern and management's plan to deal with these events and conditions.

These events and conditions indicate that a material uncertainty exists that may cast significant doubt on the entity's ability to continue as a going concern. The audit opinion is not modified in respect of this matter.

#### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

## ESSENTIAL DRUG AND ALCOHOL SERVICES

### INDEPENDENT AUDITOR'S REPORT (CONTINUED)

#### TO THE TRUSTEES OF ESSENTIAL DRUG AND ALCOHOL SERVICES

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##### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

##### **Responsibilities of trustees**

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

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

##### **Auditor's responsibilities for the audit of the financial statements**

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

## ESSENTIAL DRUG AND ALCOHOL SERVICES

### INDEPENDENT AUDITOR'S REPORT (CONTINUED)

#### TO THE TRUSTEES OF ESSENTIAL DRUG AND ALCOHOL SERVICES

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##### **Extent to which the audit was considered capable of detecting irregularities, including fraud**

The objectives of our audit, in respect to fraud, are: to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses; and to respond appropriately to fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the entity and its management.

Our approach was as follows:

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience, and through discussion with the directors and other management (as required by auditing standards), and discussed with the directors and other management the policies and procedures regarding compliance with laws and regulations;

We considered the legal and regulatory frameworks directly applicable to the financial statements reporting framework (FRS 102 and the Companies Act 2006) and the relevant tax compliance regulations in the UK;

We considered the nature of the industry, the control environment and business performance, including the key drivers for management's remuneration;

We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit;

We considered the procedures and controls that the company has established to address risks identified, or that otherwise prevent, deter and detect fraud; and how senior management monitors those programmes and controls.

Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Where the risk was considered to be higher, we performed audit procedures to address each identified fraud risk. These procedures included: testing manual journals; reviewing the financial statement disclosures and testing to supporting documentation; performing analytical procedures; and enquiring of management, and were designed to provide reasonable assurance that the financial statements were free from fraud or error.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx> . This description forms part of our auditor's report.

**ESSENTIAL DRUG AND ALCOHOL SERVICES**

**INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

**TO THE TRUSTEES OF ESSENTIAL DRUG AND ALCOHOL SERVICES**

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**Use of our report**

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

**Lucy Filer FCA (Senior Statutory Auditor)**  
**for and on behalf of TC Group**

**Statutory Auditor**

Office: Christchurch

Date: 30 March 2022

TC Group is eligible for appointment as auditor of the charitable company by virtue of its eligibility for appointment as auditor of a company under of section 1212 of the Companies Act 2006

ESSENTIAL DRUG AND ALCOHOL SERVICES

STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

Current financial year

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
<b>Income and endowments from:</b>					
Donations and legacies	3	-	26,752	26,752	6,529
<u>Charitable activities</u>					
Drug and Alcohol Dependency Services	4	35,623	1,051,853	1,087,476	1,095,580
Other trading activities	5	6,579	-	6,579	52,609
Investments	6	2,549	-	2,549	3,945
Other income	7	18,070	1,582	19,652	4,087
<b>Total income</b>		<u>62,821</u>	<u>1,080,187</u>	<u>1,143,008</u>	<u>1,162,750</u>
<b>Expenditure on:</b>					
Charitable activities	8	83,451	1,083,664	1,167,115	1,180,972
<b>Net outgoing resources before transfers</b>		(20,630)	(3,477)	(24,107)	(18,222)
Gross transfers between funds		26,652	(26,652)	-	-
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		<u>6,022</u>	<u>(30,129)</u>	<u>(24,107)</u>	<u>(18,222)</u>
Fund balances at 1 April 2020		456,414	104,970	561,384	579,606
<b>Fund balances at 31 March 2021</b>		<u>462,436</u>	<u>74,841</u>	<u>537,277</u>	<u>561,384</u>

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

ESSENTIAL DRUG AND ALCOHOL SERVICES

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)  
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

Prior financial year

	Notes	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
<b>Income and endowments from:</b>				
Donations and legacies	3	-	6,529	6,529
<u>Charitable activities</u>				
Drug and Alcohol Dependency Services	4	58,205	1,037,375	1,095,580
Other trading activities	5	47,609	5,000	52,609
Investments	6	3,945	-	3,945
Other income	7	4,087	-	4,087
<b>Total income</b>		113,846	1,048,904	1,162,750
<u>Expenditure on:</u>				
Charitable activities	8	118,464	1,062,508	1,180,972
<b>Net outgoing resources before transfers</b>		(4,618)	(13,604)	(18,222)
Gross transfers between funds		7,627	(7,627)	-
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		3,009	(21,231)	(18,222)
Fund balances at 1 April 2019		453,405	126,201	579,606
<b>Fund balances at 31 March 2020</b>		456,414	104,970	561,384

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

ESSENTIAL DRUG AND ALCOHOL SERVICES

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
<b>Fixed assets</b>					
Tangible assets	12		35,444		34,254
<b>Current assets</b>					
Stocks	13	3,500		3,500	
Debtors	14	324,087		293,588	
Cash at bank and in hand		238,617		278,126	
		<u>566,204</u>		<u>575,214</u>	
<b>Creditors: amounts falling due within one year</b>	16	<u>(64,371)</u>		<u>(48,084)</u>	
Net current assets			501,833		527,130
<b>Total assets less current liabilities</b>			<u>537,277</u>		<u>561,384</u>
<b>Restricted funds</b>					
Voluntary income funds		21,761		22,264	
Poole Better Together Project		40,947		62,644	
Reach YP Project		12,133		20,062	
	18	<u>74,841</u>		<u>104,970</u>	
<b>Unrestricted funds - general</b>					
Designated funds:					
Closure reserve		220,461		205,898	
Dilapidation reserve		-		40,000	
Depreciation reserve		35,444		37,762	
	19	<u>255,905</u>		<u>283,660</u>	
General unrestricted funds		206,531		172,754	
			<u>462,436</u>		<u>456,414</u>
			<u>537,277</u>		<u>561,384</u>

**ESSENTIAL DRUG AND ALCOHOL SERVICES**

**BALANCE SHEET (CONTINUED)**

***AS AT 31 MARCH 2021***

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The trustees acknowledge their responsibilities for ensuring that the charity keeps 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 of its incoming resources and application of resources, including its income and expenditure, 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 financial statements, so far as applicable to the company.

The financial statements were approved by the Trustees on 28 March 2022

D L Evans (Chair)

**Trustee**

**Company Registration No. 02497437**

**ESSENTIAL DRUG AND ALCOHOL SERVICES****STATEMENT OF CASH FLOWS****FOR THE YEAR ENDED 31 MARCH 2021**

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	Notes	2021 £	£	2020 £	£
<b>Cash flows from operating activities</b>					
Cash absorbed by operations	24		(24,049)		(6,060)
<b>Investing activities</b>					
Purchase of tangible fixed assets		(15,499)		(7,627)	
Interest received		2,549		3,945	
		<u>          </u>		<u>          </u>	
<b>Net cash used in investing activities</b>			(12,950)		(3,682)
<b>Financing activities</b>					
Payment of obligations under finance leases		(2,510)		(3,766)	
		<u>          </u>		<u>          </u>	
<b>Net cash used in financing activities</b>			(2,510)		(3,766)
<b>Net decrease in cash and cash equivalents</b>			(39,509)		(13,508)
Cash and cash equivalents at beginning of year			278,126		291,634
			<u>          </u>		<u>          </u>
<b>Cash and cash equivalents at end of year</b>			238,617		278,126
			<u>          </u>		<u>          </u>

## ESSENTIAL DRUG AND ALCOHOL SERVICES

### NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

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#### 1 Accounting policies

##### Charity information

Essential Drug and Alcohol Services is a private company limited by guarantee incorporated in England and Wales. The registered office is 54a Ashley Road, Poole, Dorset, BH14 9BN, England.

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with Essential Drug and Alcohol Services governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charitable company is a Public Benefit Entity as defined by FRS 102.

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

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

##### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

This is after taking into consideration all the circumstances expanded upon in Note 22.

##### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

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

## ESSENTIAL DRUG AND ALCOHOL SERVICES

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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#### 1 Accounting policies

(Continued)

##### 1.4 Incoming resources

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

##### Charitable activities

The charity receives local government contracts in respect of its charitable activities. Income from these contracts are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Cash donations are recognised on receipt. Other donations are recognised once Essential Drug and Alcohol Services has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

##### Donated goods, services and facilities

Donated services or facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. On receipt, donated services and facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

The time of volunteers is not recognised, refer to the trustees' annual report for more information about their contribution.

##### Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which it has been received. Such income is deferred only when:

- The donor specifies that the grant or donation must only be use in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement

## ESSENTIAL DRUG AND ALCOHOL SERVICES

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

---

#### 1 Accounting policies

(Continued)

##### 1.5 Resources expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category.

##### Allocation and apportionment of costs

Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

##### Raising Funds

These are costs incurred in attracting voluntary income and those incurred in trading activities that raise funds.

##### Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

##### Governance costs

These include the costs attributable to the Charity's compliance with constitutional and statutory requirements, including audit, strategic management and Trustees' meetings and reimbursed expenses.

##### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

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

Office equipment	30% on the reducing balance
Fixtures and fittings	25% on the reducing balance
Motor vehicles	25% on the reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

Individual assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciated and impairment losses

## ESSENTIAL DRUG AND ALCOHOL SERVICES

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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#### 1 Accounting policies

(Continued)

##### 1.7 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

##### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### 1.9 Financial instruments

Essential Drug and Alcohol Services has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

##### 1.10 Employee benefits

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

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

##### 1.11 Retirement benefits

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

##### 1.12 Leases

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessees. All other leases are classified as operating leases.

Assets held under finance leases are recognised as assets at the lower of the assets fair value at the date of inception and the present value of the minimum lease payments. The related liability is included in the balance sheet as a finance lease obligation. Lease payments are treated as consisting of capital and interest elements. The interest is charged to net income/(expenditure) for the year so as to produce a constant periodic rate of interest on the remaining balance of the liability.

## ESSENTIAL DRUG AND ALCOHOL SERVICES

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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#### 2 Critical accounting estimates and judgements

In the application of the charitable company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

#### 3 Donations and legacies

	<b>Restricted funds</b>	Restricted funds
	<b>2021</b>	2020
	£	£
Donations and gifts	26,752	6,529
	<u>          </u>	<u>          </u>
<b>Donations and gifts</b>		
General donations	6,452	4,594
Donated goods	300	1,935
Grants	20,000	-
	<u>          </u>	<u>          </u>
	<u>26,752</u>	<u>6,529</u>
	<u>          </u>	<u>          </u>

ESSENTIAL DRUG AND ALCOHOL SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

4 Charitable activities

	<b>Drug and Alcohol Dependency Services 2021 £</b>	Drug and Alcohol Dependency Services 2020 £
Services provided under contract	1,051,853	1,037,375
Training	35,623	58,205
	<u>1,087,476</u>	<u>1,095,580</u>
Analysis by fund		
Unrestricted funds - general	35,623	58,205
Restricted funds	1,051,853	1,037,375
	<u>1,087,476</u>	<u>1,095,580</u>

5 Other trading activities

	<b>Unrestricted funds general 2021 £</b>	Unrestricted funds general 2020 £	Restricted funds 2020 £	Total 2020 £
Serenitea takings	6,579	47,609	-	47,609
Trading activity income: other	-	-	5,000	5,000
	<u>6,579</u>	<u>47,609</u>	<u>5,000</u>	<u>52,609</u>

ESSENTIAL DRUG AND ALCOHOL SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

6 Investments

	<b>Unrestricted funds general 2021 £</b>	<b>Unrestricted funds general 2020 £</b>
Bank interest	2,549	3,945
	<u>2,549</u>	<u>3,945</u>

7 Other income

	<b>Unrestricted funds general 2021 £</b>	<b>Restricted funds 2021 £</b>	<b>Total 2021 £</b>	<b>Unrestricted funds general 2020 £</b>
Other income	1,515	-	1,515	4,087
Coronavirus job retention scheme	16,555	1,582	18,137	-
	<u>18,070</u>	<u>1,582</u>	<u>19,652</u>	<u>4,087</u>

ESSENTIAL DRUG AND ALCOHOL SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

8 Charitable activities

	2021	2020
	£	£
Staff costs (see note 11)	965,376	917,072
Depreciation and impairment	13,040	9,933
NRT Supplies	3,781	3,900
BBV testing	2,808	6,152
Drug testing	3,324	4,165
CAB costs	2,925	3,900
NSP Supplies	5,146	8,476
Serenitea costs	3,591	13,366
Advertising	2,168	1,797
Canteen	264	651
Equipment repairs	14,625	16,902
Insurance	8,456	9,160
Members' activities	2,255	8,654
Light and heat	4,590	6,242
Legal and professional	2,889	1,064
Rent and rates	58,367	58,115
Building repairs	1,957	12,482
Printing, postage, Stationery & phone	38,364	31,788
Sundries	6,946	5,900
Training	7,925	22,255
Travel	6,021	24,621
Donated goods	300	1,935
Loss on sale of assets	181	418
Interest payable and similar charges	611	1,151
	<u>1,155,910</u>	<u>1,170,099</u>
Share of governance costs (see note 9)	11,205	10,873
	<u>1,167,115</u>	<u>1,180,972</u>
<b>Analysis by fund</b>		
Unrestricted funds - general	83,451	118,464
Restricted funds	1,083,664	1,062,508
	<u>1,167,115</u>	<u>1,180,972</u>

ESSENTIAL DRUG AND ALCOHOL SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

9 Support costs

	Support costs	Governance costs	2021 Support costs	Governance costs	2020
	£	£	£	£	£
Audit fee	-	10,000	10,000	-	9,600
Bank charges	-	1,205	1,205	-	1,273
	<u>-</u>	<u>11,205</u>	<u>11,205</u>	<u>-</u>	<u>10,873</u>
Analysed between					
Charitable activities	-	11,205	11,205	-	10,873
	<u>-</u>	<u>11,205</u>	<u>11,205</u>	<u>-</u>	<u>10,873</u>

10 Trustees

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

## ESSENTIAL DRUG AND ALCOHOL SERVICES

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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#### 11 Employees

##### Number of employees

The average monthly number of employees during the year was:

	<b>2021</b>	<b>2020</b>
	<b>Number</b>	<b>Number</b>
Project workers	12	9
Administration and support	13	12
Training and Outreach	13	13
Advisors and Counsellors	5	5
	<u>43</u>	<u>39</u>

##### Employment costs

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Wages and salaries	875,311	826,544
Social security costs	68,339	63,449
Other pension costs	18,073	24,115
	<u>961,723</u>	<u>914,108</u>

Other employee benefits for the year totalled £3,653 (2020: £2,964)

The total employee benefits of the key management personnel of the charity were £ 126,105 (2020: £125,595)

During the year the charity made redundancy and/or termination payments which totalled £NIL (2020: £22,000)

1 employee received emoluments of more than £60,000 (2020: 1).

ESSENTIAL DRUG AND ALCOHOL SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

**12 Tangible fixed assets**

	Office equipment £	Fixtures and fittings £	Motor vehicles £	Total £
<b>Cost</b>				
At 1 April 2020	71,785	29,764	20,572	122,121
Additions	15,499	-	-	15,499
Disposals	(1,080)	-	-	(1,080)
	<u>86,204</u>	<u>29,764</u>	<u>20,572</u>	<u>136,540</u>
<b>Depreciation and impairment</b>				
At 1 April 2020	52,403	20,862	15,690	88,955
Depreciation charged in the year	10,410	1,410	1,220	13,040
Eliminated in respect of disposals	(899)	-	-	(899)
	<u>61,914</u>	<u>22,272</u>	<u>16,910</u>	<u>101,096</u>
<b>Carrying amount</b>				
At 31 March 2021	<u>24,290</u>	<u>7,492</u>	<u>3,662</u>	<u>35,444</u>
At 31 March 2020	<u>19,382</u>	<u>9,990</u>	<u>4,882</u>	<u>34,254</u>

**13 Stocks**

	2021 £	2020 £
Finished goods and goods for resale	3,500	3,500
	<u>3,500</u>	<u>3,500</u>

**14 Debtors**

	2021 £	2020 £
<b>Amounts falling due within one year:</b>		
Trade debtors	293,296	264,820
Other debtors	30,791	28,768
	<u>324,087</u>	<u>293,588</u>

ESSENTIAL DRUG AND ALCOHOL SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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**15 Finance lease commitments**

Future minimum lease payments due under finance leases:

	<b>2021</b>	<b>2020</b>
	£	£
Within one year	-	(3,598)
	<u>          </u>	<u>          </u>

**16 Creditors: amounts falling due within one year**

	<b>Notes</b>	<b>2021</b>	<b>2020</b>
		£	£
Obligations under finance leases	<b>15</b>	-	3,598
Other taxation and social security		21,805	21,419
Deferred income	<b>17</b>	26,963	4,101
Trade creditors		4,533	5,600
Accruals and deferred income		11,070	13,366
		<u>          </u>	<u>          </u>
		64,371	48,084
		<u>          </u>	<u>          </u>

**17 Deferred income**

	<b>2021</b>	<b>2020</b>
	£	£
Other deferred income	26,963	4,101
	<u>          </u>	<u>          </u>

ESSENTIAL DRUG AND ALCOHOL SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

18 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Movement in funds				Balance at 31 March 2021 £
	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Transfers £	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	
Voluntary Income Projects	24,267	9,593	(11,596)	-	22,264	26,752	(649)	(26,606)	21,761
Poole Better Together Project	87,622	872,309	(889,660)	(7,627)	62,644	886,435	(908,870)	738	40,947
Reach YP Project	14,312	167,002	(161,252)	-	20,062	167,000	(174,145)	(784)	12,133
	<u>126,201</u>	<u>1,048,904</u>	<u>(1,062,508)</u>	<u>(7,627)</u>	<u>104,970</u>	<u>1,080,187</u>	<u>(1,083,664)</u>	<u>(26,652)</u>	<u>74,841</u>

ESSENTIAL DRUG AND ALCOHOL SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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18 Restricted funds

(Continued)

In Restricted funds the Voluntary income Project is for raising funds and donations. The remaining restricted funds are for specific contracted projects:-

Poole Better Together  
Reach YP Project.

**Restricted Fund Transfers**

Voluntary Income Projects (£26,606) made up of:

£1,600 to cover grant expenditure on fixed assets.

£15,000 grant income to be expended on Poole Better Together Project purchase of fixed assets and additional Covid pressure on salaries to deliver the contracted project.

£10,006 grant income to be matched with that expended on unrestricted training costs alone.

Poole Better Together Project £738 made up of:

£15,000 grant income transfer from Voluntary income Projects to be matched with £5,000 of fixed asset spend and £10,000 on additional salaries needed to address Covid demands within that contract.

£12,133 expenditure on fixed assets.

£2,129 capital repayments on finance lease.

Reach YP Project (£784) made up of:

£784 expenditure on fixed assets

ESSENTIAL DRUG AND ALCOHOL SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

**19 Designated funds**

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2019	Transfers	Balance at 1 April 2020	Transfers	Balance at 31 March 2021
	£	£	£	£	£
Closure reserve	227,346	(21,448)	205,898	14,563	220,461
Dilapidation reserve	40,000	-	40,000	(40,000)	-
Depreciation reserve	30,214	7,548	37,762	(2,318)	35,444
	<u>297,560</u>	<u>(13,900)</u>	<u>283,660</u>	<u>(27,755)</u>	<u>255,905</u>

The trustees re-assessed the designated funds at the year-end and decided there was no longer a need for a dilapidation reserve, so it has been transferred out of designated funds and back into the general unrestricted fund.

**20 Analysis of net assets between funds**

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total 2020 £
Fund balances at 31 March 2021 are represented by:						
Tangible assets	35,444	-	35,444	34,254	-	34,254
Current assets/ (liabilities)	426,992	74,841	501,833	422,160	104,970	527,130
	<u>462,436</u>	<u>74,841</u>	<u>537,277</u>	<u>456,414</u>	<u>104,970</u>	<u>561,384</u>

**21 Operating lease commitments**

Operating lease commitments are for property and office machinery. Total lease commitments were £85,833 (2020: £47,448)

	2021 £	2020 £
Within one year	32,000	44,775
Between two and five years	53,833	2,673
	<u>85,833</u>	<u>47,448</u>

## ESSENTIAL DRUG AND ALCOHOL SERVICES

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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#### 22 Events after the reporting date

In April 2021, EDAS were subject to a tendering process that involved the procurement of an all-age drug and alcohol service from BCP Council covering the three geographical areas of Bournemouth, Christchurch and Poole. At this point, EDAS had been delivering an all-age drug and alcohol service to residents of Poole only via BCP Council Commissioning Team for the sum of £840,000.00 per annum and as such, there was a threat to the loss of this service if EDAS were unsuccessful in the bidding process, or indeed the gain of two new areas and a larger contract award (approx. £1,200,000.00 per annum) to deliver services in the other two geographical areas. Unfortunately, EDAS were unsuccessful in the winning of the award and therefore suffered a large financial loss in November 2021 of £840,000.00 per annum plus an additional loss of £17,000.00 from their REACH Young People's service due to ringfenced funds being part of the Christchurch bid from funding from Dorset Council Commissioners.

To this end, EDAS needed to restructure, re-configure, and re-establish itself to remain financially viable and operational moving forward whilst keeping its charitable status. A newly costed business and delivery plan was created, with the following objectives and activities:

**Reduce premises costs:** As soon as EDAS were aware that they had been unsuccessful with the BCP tender award, the Charity gave notice on two of their buildings to reduce the cost of premises on what would be a very stretched budget moving forward. Two properties, collectively costing approx. £50,000.00 per annum including rent and utilities, were vacated on 31st October 2021 and the Charity now operates from one location for the Training and clinical/office functions and one property for their community café.

**Reduced expenditure on Management cost:** The EDAS Finance Manager was made redundant on 31st October 2021, and both the Chief Executive and Deputy Chief Executive negotiated new terms and conditions of employment and took a 10% salary reduction. All financial checks and balances, payments, invoicing, and banking is now undertaken between the CEO, Deputy CEO and EDAS Bookkeeper, who meet fortnightly to reconcile balances and have created a schedule of payments that is monitored weekly and checked off by the CEO. The monthly pay run has been outsourced, at a very competitive cost, to a qualified accountant who is also responsible for creating the HMRC and pension contributions. Collectively, this has proven a cost saving to EDAS of approximately £35,000.00.

**Expansion of Charity Objects:** EDAS were aware that with such a large multi-national company being awarded the drug and alcohol services contract in BCP, they needed to expand their Charity Objects to attract new clients to service and be able to continue to use the excellent and professional skills base that the EDAS staff have. To this end, an application to the Charity Commission was submitted in October 2021 to expand the Charity Objects to include support to those suffering from all addictions and/or mental distress across the United Kingdom.

**Change of name:** Once the Charity Objects have been approved by the Charity Commission, to enhance the above and to attract a widened range of individuals affected by a range of addictions, not solely drugs and alcohol, EDAS proposes to change its name and strapline from Essential Drug and Alcohol Services – GROW PROGRESS ACHIEVE EMPOWER, to EDAS Engage, Develop, Adapt, Succeed. They have also branded a new logo to offer the Charity a fresh look and re-birth after the large loss of income.

## ESSENTIAL DRUG AND ALCOHOL SERVICES

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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#### 22 Events after the reporting date

(Continued)

Meeting the demands of the new Digital Age: EDAS had been evolving rapidly its digital therapy interventions during the recent COVID pandemic and had created a mobile app for contact with clients which proved successful. The next step was to further expand this digital intervention by creating the offer a fully functional, multimodal digital therapy platform. This is to be called EDAS First Connect and is due to be launched in December 2021. First Connect will allow clients to have virtual face to face therapy, chat box options, online journaling, access to hundreds of therapy resources at the touch of a button and to schedule appointments with their chosen Therapist via the platform. EDAS will provide 100 free charitable spaces per annum to clients on low income via the employment of the EDAS Digital Therapist, but the platform will also be open to the public to subscribe monthly to a fee paying service. To reduce costs, EDAS has outsourced qualified and accredited Therapists who will be paid a proportion of the client monthly subscription cost only as and when the client subscribes. The platform is to be marketed to large and small local and national employers who may wish to seek confidential support for their employees, Universities, Employee Assistance programmes, Mental Health services, and to registered professional bodies.

Bringing Communities together: The EDAS Serenitea Café remains a major part of the EDAS Charity, and some restructuring has been undertaken since November 1st 2021 to ensure it remains solvent and viable and does not 'bleed' valuable funds from the Charity reserves. A new full-time Manager has been appointed to oversee the function of the café (freeing up the CEO and Deputy CEO to concentrate of sourcing and applying for funds) and to seek new leads and promote events that generate income throughout the year. Close working relationships have been created with the local Mental Health Teams to support employment and volunteer opportunities in the café and the charity is in the shortlisting stage of a recent NHS bid submission for the sum of £16,000.00 to delivery fortnightly peer support group supper events for low level mental health clients, including weekly therapy intervention with the EDAS Digital Therapist via First Connect.

The café has also started to open for early breakfast customers and has started to take bookings for private hire party and meeting events. An annual schedule of ticketed events has been created including activities such as Carer's nights, Breakfast with Santa, Valentine dining, Mother's Day Cream Teas, Menopause café, Veterans peer support groups, older people's get togethers et al. All of which aim to bring communities together and reduce stigma and isolation, helping to battle mental distress and promote positive well-being.

Retaining and growing the Training income: EDAS was aware that there may have been a risk that with the loss of such a large clinical service, professionals and members of the public may have been under the impression that the EDAS Training department had also gone. So, to maintain and grow on the Training Departments success, the Charity ensures that there is wide publicity of the training courses available and continues to employ their EDAS Digital Specialist to promote workshops, training courses, events and activities via social media and the EDAS website. The EDAS CEO and Deputy CEO are working tirelessly to source new tender opportunities with a range of different councils across England who are seeking training for their council employees and as such, currently have bids submitted for Leadership and Management training with London Borough of Merton for £80,000.00 per annum x 2 years and Torbay Council for £20,000.00 per annum x 4 years and are awaiting the outcome of the award. Bids have also been submitted to ESFA Groundworks for £15,000.00 to support training for individuals to get back into employment.

Due to the ever-pending changes in government guidelines due to the COVID pandemic, EDAS has moved much of its training delivery to either in person, hybrid, or completely virtual attendance. All workshops have now been redesigned to deliver in all of these options to ensure continuity of delivery and income generation should stricter restrictions be enforced at any point in time.

## ESSENTIAL DRUG AND ALCOHOL SERVICES

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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#### 22 Events after the reporting date

(Continued)

EDAS has also created its new 'Online School' within the Teachable platform and currently host four self-study short CPD accredited courses completely online which require no tutor input but generate income for the Charity in the background. The plan is to add another 12 courses throughout the year to the platform at a cost of £72.00 per person.

EDAS has also been approved to deliver its extremely successful Access to HE Diploma in Practitioner in Substance Misuse course completely online in September 2022 which will open up access for learners from across the country to access as opposed to local attendees currently undertaking the course in the classroom environment.

Maintaining effective and safe interventions for young people: The EDAS REACH Young People's Service that operates across Dorset (except for Christchurch) was impacted by a reduction of £17,000.00 per annum commissioned funding in November 2021. As such, a new delivery and operational model was created and approved by Commissioners which involved the restructuring of the current staffing team leading to the loss of two posts. Nervous that the loss of two posts could have a major impact on delivery and safety, a new model was created that is now in successful operation and the service has become the REACH Young Person's Consult and Therapy Service. A new triage system has been put into place reducing the number of clients on keyworkers caseloads who are being supported by the newly formed Consult Team, freeing up caseload spaces for the keyworkers to focus delivery on the more complex cases. The service also supports a training package for the wider children's workforce across Dorset to receive monthly 'bite size' training workshops to keep them up to date with current drug trends, signs, symptoms, referral pathways which in turn increases their confidence to support some of the 'would be' referrals themselves. The EDAS REACH Young People's keyworkers also have access to the First Connect platform to offer tele/digital interventions to their clients thus reducing travel time and travel costs across the County.

ESSENTIAL DRUG AND ALCOHOL SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

**23 Related party transactions**

During the year the charity made the following related party transaction:

**Marc Del Llano - Partner in Aldridge Brownlee**

Legal fees of £2,841 were paid to Aldridge Brownlee during the year (2020: £NIL) in respect of lease renewals for 50-52 and 54a Ashley Road. There were no amounts outstanding at the balance sheet date.

**Edward Taylor - Trustee of Citizens Advice Bournemouth and Poole**

During the year £2,925 (2020:£3,900) worth of purchases were made from Citizens Advice Bournemouth And Poole. There were no amounts outstanding at the balance sheet date.

**Mindy Bartlett and Michelle Lyall**

During the current and previous year relatives of Mindy and Michelle were employed by the charity, the terms of employment are the same as for any other employee.

<b>24 Cash generated from operations</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Deficit for the year	(24,107)	(18,222)
Adjustments for:		
Investment income recognised in statement of financial activities	(2,549)	(3,945)
Loss on disposal of tangible fixed assets	181	418
Depreciation and impairment of tangible fixed assets	13,040	9,933
Movements in working capital:		
(Increase)/decrease in debtors	(30,499)	3,627
(Decrease)/increase in creditors	(2,977)	720
Increase in deferred income	22,862	1,409
<b>Cash absorbed by operations</b>	<b>(24,049)</b>	<b>(6,060)</b>

**25 Analysis of changes in net funds**

	At 1 April 2020	Cash flows	Other non-cash changes	At 31 March 2021
	£	£	£	£
Cash at bank and in hand	278,126	(39,509)	-	238,617
Obligations under finance leases	(3,598)	2,510	1,088	-
	<u>274,528</u>	<u>(36,999)</u>	<u>1,088</u>	<u>238,617</u>