Release
Drugs, The Law & Your Rights

LEGAL EMERGENCY AND DRUGS SERVICE LIMITED

COMPANY LIMITED BY GUARANTEE 1966619 (Registered No.)

CHARITY NUMBER 801118

FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2023

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MEMBERS OF THE BOARD AND PROFESSIONAL ADVISERS

REGISTERED CHARITY NAME	Release Legal Emergency and Drugs Service Limited
CHARITY NUMBER	801118
COMPANY REGISTRATION NUMBER	1966619
PRINCIPAL & REGISTERED OFFICE ADDRESS	61 Mansell Street London E1 8AN
TRUSTEES THAT SERVED DURING THE YEAR AND AT DATE OF APPROVAL OF REPORT	Bisi Akintoye Natasha Dhumma Roger Golland Donnchadh Greene James Hardy (Treasurer) Peter Krykant Amber Marks Mark Pryke to 11th July 2023 David Rowntree Professor Toby Seddon Viveen Taylor (Chairperson) to 11th July 2023 Imani Robinson from 7th March 2023
INDEPENDENT EXAMINER	Independent Examiners Ltd Unit 2, Broadbridge Business Centre Delling Lane Bosham West Sussex PO18 8NF
BANKERS	Co-operative Bank PLC PO Box 250 Delf House Skelmersdale WN8 6WT Charities Aid Foundation 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ

BOARD REPORT

I joined the Board of Trustees shortly before the start of the 2022-23 financial year and became Chair in December 2022. I would like, first of all, to record my thanks to Viveen Taylor who served with distinction as Chair for several years and who has handed on the baton with the organisation in extremely good health.

Our positive position is of course driven by the continuing commitment, dedication and expertise of the staff team at Release who work tirelessly to champion the rights of some of the most marginalised people in society. I have also been supported by an extremely talented group of Trustees who bring their diverse knowledge and experience to the task of helping to guide the organisation in its important work. Thanks are also due to all our funders, without whom none of this would be possible.

Alongside 'business as usual', this year has seen some important developments, notably with the expansion of our innovative 'virtual' legal services in several areas. This has enabled us to expand our reach beyond London, which has long been one of Release's ambitions, and has the potential to be a game-changer for the organisation. We have also appointed a new Drugs Co-Ordinator, Shayla Schlossenberg, and internally promoted Stephen Cutter to Head of Legal Services. Together with our sound financial base, and the continuing inspirational leadership of our Executive Director Niamh Eastwood, we are very well placed to develop and thrive in the next few years.

There are undoubtedly some challenges ahead, not least a funding climate that looks likely to become considerably more difficult, but I am confident we are in as strong a position as we can be to weather any storms and continue our vital work supporting vulnerable people, protecting human rights and promoting social and racial justice.

Professor Toby Seddon
Trustee Chairperson

EXECUTIVE DIRECTOR

The last 12 months have been one of change, growth and development at Release and it has been a privilege to see the team rise to the challenge.

In September 2022 we launched our first virtual community legal services at drug treatment centres in Middlesbrough and Hull, a year later we are now delivering a further four of these services in Maidenhead, Wokingham, Lincoln and Rotherham. Virtual delivery has been a game changer and means we can reach a greater number of people, many of whom are living in areas of high deprivation, where there is little to no access to community legal services.

We continue to deliver services in London, addressing the legal needs of people accessing drug treatment, harm reduction projects, homelessness centres and sexual health clinics. We support people who are homeless, those who are experiencing housing insecurity, people who are having problems with their benefits or debt problems. Unfortunately, we have seen policy proposals from Westminster that does little to address the experiences of those we work with and for, rather we are seeing more and more punitive proposals – you would think an election is coming!

Release has submitted our views to the Government on Home Office and Ministry of Justice challenging proposals that would see increased forms of punishment for the possession of drugs, we have objected to the idea that people who are homeless are criminalised for certain types of begging, and we opposed the ramping up of anti-social behaviour powers.

Our drugs advocacy work continues to challenge poor treatment of people in drug treatment. This work has always been crucial to ensuring that people are at the centre of decisions made about their treatment, and that their rights are upheld. This work is even more important as we witness changes to the drugs market, with an increase in the presence of synthetic opioids, resulting in more overdoses and more people dying. Our Drugs Monitoring Network led our Drugs Team Coordinator is fundamental to helping us monitor the market – I would like to thank all the members across the country who support this work.

We know the coming months and years will be challenging but I am inspired by the dedication of the team, including our Trustees and our volunteers. Despite an increasingly hostile environment I know we will continue to fight for the rights of many of the most marginalised in society, that we will continue to advocate for drug and social policies that are based on principles of human rights and racial and social equity.

Finally, I would like to express my gratitude to Viveen Taylor who was Chair of the Board from 2018 to 2023 when she stepped down. Viveen's leadership, guidance and patience saw us through some of the most challenging years for Release, particularly 2020. She has also become a good friend, one of the bonuses of this work is all the inspirational people you meet who are also trying to make the world better. Professor Toby Seddon has taken on the role of Chairperson and we are all excited to work with him in the coming years.

Niamh Eastwood Executive Director

TRUSTEES (DIRECTORS) REPORT

The trustees, who are also Directors for the purposes of the Companies Act, present their report and the financial statements of the charity for the year ended 31 March 2023.

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

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

Our unique and specialist service activities include:

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

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

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

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

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

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

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

Release staff are also consultative members of the following groups:

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

FUNDS AND RESERVES

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

THE CHARITY'S ASSETS

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

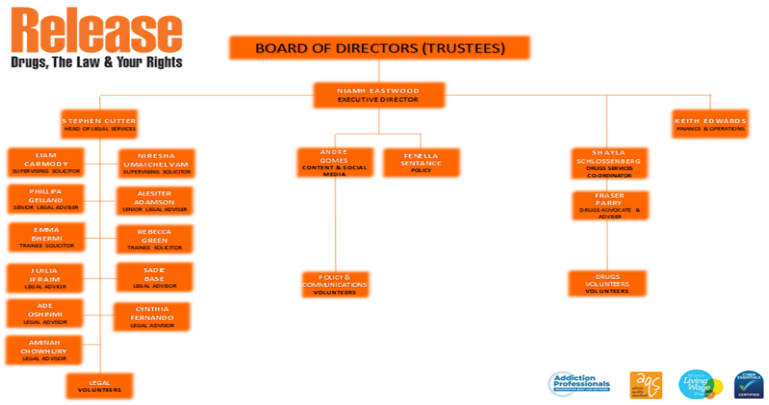
INTERNSHIPS & VOLUNTEERING

During the financial year, we were able to facilitate a gradual reintroduction to the traditional on-site (office) volunteering and internship opportunities for the majority of sections of Release, whilst also maintaining the . we did have 6 volunteers working remotely supporting the communications, policy and drugs teams mainly with research activities. Moving forward, we are actively preparing and creating volunteering and internship opportunities both through our service provision and links with academic institutions, as we recognise these opportunities help many people in developing their understanding, knowledge and skills around drugs and drugs law, which assist in gaining employment within the area, or furthering educational attainment. Release is extremely grateful to all of the volunteers during this testing year and continue to view their assistance as immeasurable.

MAIN RISKS

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

ORGANISATIONAL STRUCTURE



Release takes decisions through regular meetings as follows:

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

APPOINTMENT OF TRUSTEES

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

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

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

FINANCIAL STRATEGY

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

RESULTS (excluding restricted funds)

Net incoming resources of the company for the year were £187,689 (2022 – net outgoing resources – £44,687) details of which are given in the financial statements below.

Free reserves at 31st March 2023 amounted to £591,614 (2022 - £368,890).

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

PUBLIC BENEFIT

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

ACTIVITIES AND REVIEW OF THE YEAR

The company operated satisfactorily during the year to 31 March 2023.

Release's financial position for 2022-23 remained relatively unchanged from the previous year even considering the continuing COVID-19 pandemic, and the economic inflationary pressures that started toward the end of 2021 with energy price increases. Through diligent financial management and by developing, diversifying, and underpinning its service provision the organisation is enhancing its presence and attracting new donors and funders., and this evidenced through the expansion of the legal welfare outreach service in new 'host' centres. However, we know we can do more and whilst much of the successful fundraising to date has been for specific projects, our short to medium term plan is to focus more on securing programme, core and research funding. This will be a significant factor in enabling the organisation to deliver more in the coming years.

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

OUR WORK (United Kingdom)

ADVICE & REPRESENTATION SERVICES

1. **LEGAL WELFARE OUTREACH**

Release continues to operate a hybrid work model (minimum 2 days office/3 days home working), which continues to have a positive material benefit for all staff. This working practice has assisted and enabled greater protection for all staff affecting their overall wellbeing, and this has had material benefit to our clients. With this continuing working practice, the legal team continued to deliver free at the point of delivery legal outreach services across London, and via our newly developed 'virtual' services available in Middlesbrough and Hull.

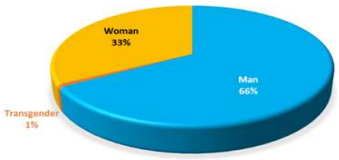
The geographic deployment of the virtual services was intentional and specifically targeted areas with the multiple deprivation indicators and drug related deaths.

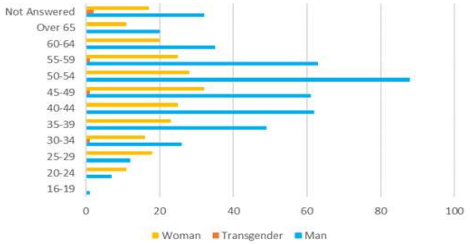
The London services continued to be available all clients of the 13 host centres in the 10 following London boroughs: Brent, Camden, Croydon, Ealing, Hackney, Islington, Lambeth, Newham, Tower Hamlets, and Waltham Forest.

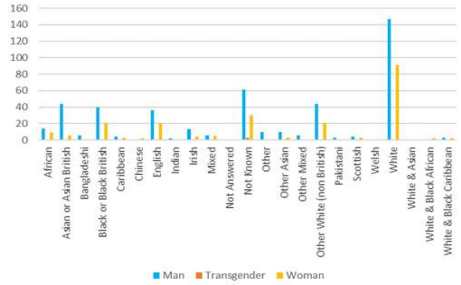
During the 12-month period we assisted with 887 separate legal issues in the year up from 796 from the year before which is just over a 11.4% increase.

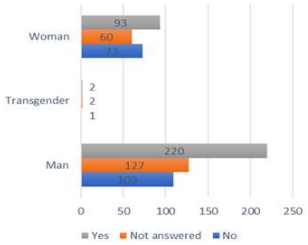
Our legal service continued to assist service users to obtain backdated benefit awards £335,000, and payments to meet shortfall between rent and housing benefit £20,000, and £14,500 in debts written off. The average backdated Personal Independence Payment secured equals £11,500 per person with one service user receiving over £24,000. As a result of COVID-19, the tribunal service continued to conduct hearings virtually including via telephone, and the legal team represented 15 cases during the reporting period. We have developed a specialist representation service for social security tribunals which is now funded and pleased to report a 100% success at social security tribunals, succeeding in all appeal cases.

Here are the statistics representing our client demographics and legal issues categories.









2. DRUGS SERVICES

The drug advocacy service recruited a new Drug Service Co-Ordinator in December 2022, as the Drugs Advocacy & Support Lead (a qualified physical and mental health nurse) retired. The new Co-Ordinator continues to be supported by a Drugs Advisor and Advocate. The drugs service is partially supported by funding provided Ethypharm.

3. NATIONAL LEGAL AND DRUGS HELPLINE

During 2022-23, we received just over 2,000 contacts through a combination of telephone calls, emails, and online submissions seeking support for a range of issues, which is markedly down on the previous year. The email and online enquiries continue to be a medium for those seeking advice, with over 20% of enquiries submitted through these 2 channels (all are responded to within one working day). People accessing the helpline services continue to seek advice on criminal proceedings involving drugs, employment issues involving drug tests and drug use, advice on treatment issues including a reduction in opiate substitute prescribing and onerous conditions attached to treatment. The downturn in the number help enquiries is ameliorated by the increase in website users, which appears to answer many of the queries people may have.

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

4. Y-STOP

Y-Stop is youth-led stop and search project has been developed by young people for young people and aims to equip them with the tools to deal with police interactions in a safe and confident manner. We refer to this as a harm reduction approach. The project and services it provided has temporarily ceased as the funding for the project ended in February 2023, but we are actively working with other organisations to find a new home for this essential youth work.

5. RESEARCH AND POLICY

Release also set up a national 'Drug Market Monitoring Network' during the start of COVID-19 with membership made up of people who use drugs, harm reduction and recovery activists, and people working on the frontline of drug services - to monitor UK drug markets and access to services/harm reduction equipment during the ongoing pandemic.

The network comprises of 40+ individuals from areas across the UK and at the beginning of the crisis, the network met on a weekly basis. The group continues to meet frequently with new members joining. The network receives verbal reports at the meetings, network members provide written reports to Release, with a specific focus on drugs related to dependency, including heroin, crack cocaine, and street benzodiazepines (which are substances less likely to be captured via the online survey). The network has been monitoring drug availability, price, and purity, and whilst there have been some geographical differences, the market has remained remarkably resilient.

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

6. RELEASE WEBSITE AND SOCIAL MEDIA PLATFORMS

The Release website remains an important resource for people seeking information about drugs and the law. During the 12-month period traffic to our website had 873,525 unique visitors. Again, the most viewed pages related to drugs and the law. This is symptomatic of the increasing use of digital resources to seek advice and information. Specific content on the website is frequently updated to ensure the public benefit from latest policy and legal changes to the law. In addition, and as highlighted above, the racial justice uprisings saw a significant increase in Release's work on drug policy and policing as drivers of racial disparities in the criminal justice system.

Release is also active on social media with over 29,500 followers on Twitter, and 4,800 followers on Instagram.

7. A NEW WORKING PRACTICE

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

OUR WORK (INTERNATIONAL)

1. TALKINGDRUGS

Release's online international platform TalkingDrugs – one of the few multilingual news websites dedicated to covering global developments related to drug policy and harm reduction – continued to grow its reach and influence in 2022-23.

Continuing on from the previous year, TalkingDrugs continued to share public health resources relating to drug use, harm reduction, and shared important research and information about how the pandemic is affecting those impacted by prohibition and drug law enforcement in specific ways. TalkingDrugs' new editor, André Gomes has continued building the platform's content with the assistance of paid and unpaid contributors which are stimulating public conversations to broaden our audiences and expanded our online reach, with 3,200 new followers (up 30% from 2021-22) on the @talking.drugs Instagram.

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

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

MEDIA WORK

Release personnel provided informed comment, as well as interviews to all the major newspapers including the Guardian, the Telegraph, Times and Independent. Interviews were also provided to popular online media sites, such as Vice. Local press also sought comment on issues related to drugs, drug policy and harm reduction. TV appearances were made by the Executive Director on various news programmes including BBC and Sky.

EVENTS, CONFERENCES AND SEMINARS

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

DONORS

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

THE TRUSTEES

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

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

RESPONSIBILITIES OF THE TRUSTEES

The trustees (who are also the directors of Release Legal Emergency and Drugs Service Limited for the purposes of company law) are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

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

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

In so far as the trustees are aware:

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

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

Approved by the board on 2023 and signed on their behalf by:

Professor Toby Seddon
Chairperson of Trustees

I report to the trustees on my examination of the accounts of Release Legal Emergency and Drugs Service Limited for the year ended 31 March 2023.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

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

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

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

INDEPENDENT EXAMINER'S STATEMENT

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

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

1. accounting records were not kept in respect of Release Legal Emergency and Drugs Service Limited as required by section 386 of the 2006 Act; or

2. the accounts do not accord with those records; or

3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or

4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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

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

Date:

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2022/23 £	TOTAL 2021/22 £
Income and Endowments from:						
Donations, Grants and Legacies	2a	445,404	-	287,245	732,649	396,724
Charitable Activities	2b	81,625	-	121,412	203,037	189,503
Other Trading Activities	2c	481	-	-	481	-
Investments	2d	1,586	-	-	1,586	70
Other	2e	969	-	-	969	2,567
Total		**530,065**	**-**	**408,657**	**938,722**	**588,864**
Expenditure on:						
Raising Funds	3a	18,949	-	578	19,527	15,107
Charitable Activities	3b	301,255	12,500	417,160	730,915	617,590
Other	3c	-	-	591	591	854
Total		**320,204**	**12,500**	**418,329**	**751,033**	**633,551**
Net income/(expenditure)		**209,861**	**(12,500)**	**(9,672)**	**187,689**	**(44,687)**
Transfers between funds	10,11	**17,952**	**-**	**(17,952)**	**-**	**-**
Other recognised gains/losses						
Gains/(losses) on revaluation of fixed assets		-	-	-	-	-
Gains/(losses) on investment assets		-	-	-	-	-
Net movement in funds		**227,813**	**(12,500)**	**(27,624)**	**187,689**	**(44,687)**
Reconciliation of funds:						
Total funds brought forward		404,006	12,500	46,824	463,330	508,017
Total funds carried forward		**631,819**	**-**	**19,200**	**651,019**	**463,330**

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

The notes on pages 15 to 23 form part of these financial statements.

Company registration no: 1966619

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	31/03/2023 Total £	31/03/2022 Total £
Fixed Assets						
Tangible assets	6	32,537	-	-	32,537	35,116
Current Assets						
Cash at bank and in hand	7	557,537	-	26,868	584,405	403,949
Debtors	8	51,732	-	-	51,732	39,282
Total Current Assets		**609,269**	**-**	**26,868**	**636,137**	**443,231**
Creditors: amounts falling due within one year	9	17,655	-	-	17,655	15,016
NET CURRENT ASSETS		591,614	-	26,868	618,482	428,215
TOTAL ASSETS less current liabilities		**624,151**	**-**	**26,868**	**651,019**	**463,330**
NET ASSETS		**624,151**	**-**	**26,868**	**651,019**	**463,330**
Funds of the Charity						
General Funds		631,819	-	-	631,819	404,006
Designated Funds	10	-	-	-	-	12,500
Restricted Funds	11	-	-	19,200	19,200	46,824
Total Funds		**631,819**	**-**	**19,200**	**651,019**	**463,330**

Directors' Responsibilities:

The directors are satisfied that for the year ended on 31st March 2023 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no member or members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on page 12.

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

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

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

Approved by the Directors on the 4 December 2023

Signed on their behalf by Director R J Golland

Print Name:

ROGER GOLLAND

Basis of preparation:

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

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

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

Going concern

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

Changes to accounting estimates

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

Material prior period errors

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

1. ACCOUNTING POLICIES

The particular accounting policies adopted are set out below.

Income

Recognition of Income

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

· the charity becomes entitled to the income;

· it is more likely than not that the trustees will receive the resources; and

· the monetary value can be measured with sufficient reliability.

Offsetting

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

Grants and Donations

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

Revenue and Capital Grants

Revenue and Capital grants are recognised as income when notification is received. The income is matched with the relevant expenditure for which the grant has been received. Capital grants are credited to restricted funds. Depreciation of fixed assets purchased with the capital grants is then charged to these funds.

Tax reclaims on Donations and Gifts

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

Contractual Income and Performance Related Grants

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

Legacies

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

Government Grants

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

Donated goods

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

Donated Services and Facilities

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

Volunteer Help

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

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

Income from interest, royalties and dividends
This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

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

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

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

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

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

Grants Payable without Performance Conditions
Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

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

Redundancy cost
The charity made no redundancy payments during the reporting period.

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

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

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

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

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

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

Fixtures, Fittings and Equipment	straight line basis	25%

2. INCOME AND ENDOWMENTS FROM:	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2022/23 £	TOTAL 2021/22 £
a) Donations, Grants and Legacies						
Donations:						
Other Small Donations		2,152	-	-	2,152	4,524
Grants:					-	
AB Charitable Trust		-	-	-	-	25,000
Access to Justice				72,196	72,196	
Barrow Cadbury Trust		-	-	7,333	7,333	21,999
City Bridge Trust		2,430	-	48,600	51,030	47,200
Community National Lottery		-	-	111,785	111,785	-
Esmee Foundation		65,000	-	-	65,000	50,000
Justice Fellowship		-	-	5,000	5,000	-
Lloyds Foundation		52,250	-	-	52,250	-
London Legal Support Trust		-	-	10,831	10,831	10,000
Open Society Foundation		323,572	-	-	323,572	217,251
Trust for London		-	-	31,500	31,500	15,750
Legacies		-	-	-	-	5,000
		445,404	**-**	**287,245**	**732,649**	**396,724**
b) Charitable Activities						
Consultancy Training and Conferences		1,650	-	-	1,650	120
Expert Witness Income		-	-	-	-	11,253
Hosting and Support Income		48,300	-	-	48,300	47,550
Legal Surgery Income		-	-	121,412	121,412	130,580
Outreach Programmes		30,000	-	-	30,000	-
Project Income		1,675	-	-	1,675	-
		81,625	**-**	**121,412**	**203,037**	**189,503**
c) Other Trading Activities						
Online Merchandise		481	-	-	481	-
		481	**-**	**-**	**481**	**-**
d) Investments						
Dividends & Interest		1,586	-	-	1,586	70
		1,586	**-**	**-**	**1,586**	**70**
e) Other						
Recharge of Expenses		500	-	-	500	2,500
Sundry & Miscellaneous Income		469	-	-	469	67
		969	**-**	**-**	**969**	**2,567**

3. EXPENDITURE ON:

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2022/23 £	TOTAL 2021/22 £
a) Raising Funds						
Consultancy Fees		2,446	-	-	2,446	2,057
Hospitality		2,918	-	-	2,918	833
Marketing		1,986	-	578	2,564	2,959
Staff Costs - Fundraising		11,599	-	-	11,599	9,258
		18,949	**-**	**578**	**19,527**	**15,107**
b) Charitable Activities						
Furthering charity aims						
Bank Charges		165	-	-	165	177
Conference Costs		-	-	-	-	205
Memberships and Subscriptions		472	-	1,642	2,114	1,651
Printing and Reproduction		587	-	-	587	787
Professional Fees		10,488	-	-	10,488	-
Project Costs		9,885	-	2,980	12,865	31,523
Publications & Resources		-	-	538	538	68
Staff Costs		127,724	12,500	370,149	510,373	430,447
Training & Certification		665	-	3,488	4,153	5,896
		-	-		-	-
Support Costs						
Bad Debts		3,888	-	-	3,888	4,478
Bank Charges		308	-	-	308	329
Computer and Internet		14,594	-	2,452	17,046	15,428
Conference Costs		8,777	-	-	8,777	1,656
Depreciation Expense		23,265	-	-	23,265	19,127
Insurance Expense		2,289	-	3,543	5,832	5,656
Miscellaneous		1,502	-	-	1,502	731
Non-Recoverable VAT		6,914	-	-	6,914	3,970
Office Expenses		60,870	-	27,657	88,527	74,656
Other Premises Costs		11,647	-	-	11,647	6,104
Postage and Couriers		224	-	271	495	658
Telephone		442	-	4,440	4,882	2,951
Travel		3,297	-	-	3,297	93
Charity governance						
Independent Examination & Accountancy Fees		1,640	-	-	1,640	1,680
Legal & Professional Fees		13	-	-	13	61
Staff Costs		11,599	-	-	11,599	9,258
		301,255	**12,500**	**417,160**	**730,915**	**617,590**
c) Other						
Sundry Expenses		-	-	591	591	854
		-	**-**	**591**	**591**	**854**

4. SUPPORT AND GOVERNANCE COSTS

	Support	Governance	Total
	£	£	£
Office & administration	176,380	-	176,380
Independent examiners fees	-	13	13
Legal & Professional Fees	-	-	-
Staff Costs	-	11,599	11,599
	176,380	**11,612**	**187,992**

5. DETAILS OF CERTAIN TYPES OF EXPENDITURE

	2022/23	2021/22
	£	£
Independent examiner's fees	1,860	1,680
Assurance services other than audit or independent examination	-	-
Tax advisory fees	-	-
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner	-	-

6. TANGIBLE FIXED ASSETS

		General Fund Equipment	Restricted Fund Equipment	Total
		£	£	£
Cost	01-Apr-22	142,923	-	142,923
Additions		2,734	17,952	20,686
Transfers		17,952	(17,952)	-
Cost at	31-Mar-23	163,609	-	163,609
Depreciation	01-Apr-22	107,807	-	107,807
Charge		23,265	-	23,265
On Disposals		-	-	-
Depreciation at	31-Mar-23	131,072	-	131,072
Net Book Value	31-Mar-23	**32,537**	**-**	**32,537**
Net Book Value	31-Mar-22	35,116	-	35,116

The annual commitments under non-cancelling operating leases and capital commitments for the next financial year are as follows:
31st March 2023 : Property Lease £75,000
31st March 2022 : Property Lease £75,000

7. CASH AT BANK AND IN HAND

	Unrestricted Fund	Designated Fund	Restricted Fund	**Total 31-Mar-23**	**Total 31-Mar-22**
	£	£	£	**£**	**£**
Cash at Bank and in Hand	557,537	-	26,868	584,405	403,949
	557,537	**-**	**26,868**	**584,405**	**403,949**

8. DEBTORS AND PREPAYMENTS

	Unrestricted Fund	Unrestricted Fund	Restricted Fund	**Total 31-Mar-23**	**Total 31-Mar-22**
	£	£	£	**£**	**£**
Prepayments	18,750	-	-	18,750	18,750
Trade Debtors	29,840	-	-	29,840	18,835
VAT Refund	854	-	-	854	892
Employee Loan	2,288	-	-	2,288	805
	51,732	**-**	**-**	**51,732**	**39,282**

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

	Unrestricted Fund £	Designated Fund £	Restricted Fund £	**Total 31-Mar-23 £**	**Total 31-Mar-22 £**
Trade Creditors	628	-	-	628	665
Independent Examiners Fees	1,860	-	-	1,860	1,680
Other Creditors	2,390	-	-	2,390	2,878
PAYE, NI and Student Loan Deductions	12,777	-	-	12,777	9,793
	17,655	**-**	**-**	**17,655**	**15,016**

10. DESIGNATED FUNDS - CURRENT YEAR

	Balance 01-Apr-22 £	Income £	Purchase of Fixed Assets £	Expenditure £	Expenditure (Depreciation) £	Transfer Btw Funds £	Balance 31-Mar-23 £
Gary Sutton Legacy Fund	12,500	-	-	(12,500)	-	-	-
	12,500	**-**	**-**	**(12,500)**	**-**	**-**	**-**

All expenditure has been spent on the purposes designated by the Trustees. Designated funds are wholly represented by cash reserves of the charity.

10a) DESIGNATED FUNDS - PREVIOUS YEAR

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

Purpose of Designated Funds

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

Gary Sutton Legacy Fund - in late 2020 the Trustees decided that a befitting legacy fund should be established in memory of Gary Sutton (Head of Drug Services) who had sadly died unexpectedly in September 2020. Gary had been with Release for nearly 19 years. The funding for the legacy was and would be derived from the balance of outstanding expert witness fees owed to the organisation from the work Gary had done. The funding available would allow for employment opportunities with Release for individuals that are finding it difficult in gaining employment because of widespread disadvantaging factors.

11. RESTRICTED FUNDS - CURRENT YEAR

	Balance 01-Apr-22 £	Income £	Purchase of Fixed Assets £	Expenditure £	Transfers In £	Transfers Out £	Balance 31-Mar-23 £
Barrow Cadbury Trust (Y-stop)	5,500	7,333	(4,258)	(8,575)	-	(4,258)	-
City Bridge Trust	7,867	48,600	-	(48,367)	-	-	8,100
I-Host	-	-	-	(57)	-	-	(57)
Legal Outreach Services (Other)	28,207	321,224	(13,694)	(327,205)	7,668	(13,694)	16,200
Trust for London	5,250	31,500	-	(34,125)	-	-	2,625
	46,824	**408,657**	**(17,952)**	**(418,329)**	**7,668**	**(17,952)**	**26,868**

2022/23: The Transfers out totalling £17,952 represents fixed assets purchased and transferred to general funds. The terms of any restriction were fulfilled once the fixed assets were purchased.

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

Purpose of Restricted Funds

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

11. RESTRICTED FUNDS - CURRENT YEAR (continued)

Purpose of Restricted Funds (continued)

City Bridge Trust (legal) - The funding is for 5 years which commenced 01 June 2018 towards a solicitor salary to develop and deliver the legal welfare outreach service into 3 designated boroughs (Westminster, Waltham Forest and Tower Hamlets) in London.

iHOST (Improving Hospital Opioid Substitution Therapy: the funding is for the implementation and assessment of an intervention to reduce late presentations, discharges against medical advice and repeat admissions among people who use opioids.

Legal Outreach Services
The legal outreach services have continued to be developed in London demonstrating flexibility in delivery, and this has extended to our new virtual (digital) legal outreach services being delivered into North and South Yorkshire, East Riding of Yorkshire. These geographic locations were selected as having high rates of drug related deaths, and multiple deprivation factors plus there was an absence of legal assistance available to assist people. This new delivery model has demonstrated that using technology legal services can be delivered virtually anywhere, and increase access to justice.

Trust for London (Legal) - The trust under their Decent Living Standards initiative is funding delivery of a 3 year continuation and development enhanced specialist social security legal advice service commencing from June 2021 for people who have a history of drug/alcohol dependency, providing casework and representation at first tier and upper tribunal.

11a) RESTRICTED FUNDS - PREVIOUS YEAR

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

2021/22: The Transfer out represents an adjustment to the classification of the Trustee Designated and Gary Sutton Legacy Funds. In the previous financial year ended 31st March 2021, these funds were classified as restricted funds, however no restriction was in fact placed on those monies, therefore the Trustees have reconsidered the position and deemed the correct classification to be designated funds.

The restricted funds have been spent in accordance with the purpose they were given. The closing balance of restricted funds at 31st March 2023 and 31st March 2022 is wholly represented by cash reserves.

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

	2022/23 £	2021/22 £
Gross Wages and Salaries	475,619	399,320
Employer's National Insurance Costs	49,833	42,895
Less HMRC Incentive	(5,000)	(4,000)
Employer's Pension Contributions	11,101	10,034
	531,552	448,249

Number of employees who were employed by the charity:

	2022/23	2021/22
Maximum number of employees during the year	20	16
Average number of employees during the year	16.25	13.75

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

The key management personnel of the charity comprise the Trustees, the Executive Director and the Head of Legal Services. No Trustees received remuneration. The total employee benefits (including employer national insurance and employer pension contributions) of key management personnel of the charity was £76,465 (2021/22: £107,368).

12. ANALYSIS OF STAFF COSTS AND THE COST OF KEY PERSONNEL (continued)

The charity makes pension contributions for employees into individual personal pension plans. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme. The amount charged in the financial year end 31st March 2023 was £11,101 (2021/22: £10,034). The charity is under no further obligation to make any extra payments irrespective of how that pension fund performs. The assets of the scheme are held separately from those of the company in independently administered funds.

13. TRUSTEES AND OTHER RELATED PARTIES

		2022/23	2021/22
Number of Trustees who were paid expenses		-	-
Total amount paid	£	-	-

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

14. MOVEMENT IN FUNDS - CURRENT YEAR

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

Current year movement in funds	At 01-Apr-22 £	Net movement in funds £	Transfers btw funds £	At 31-Mar-23 £
Unrestricted Funds				
General Funds	404,006	209,861	17,952	631,819
Designated Funds	12,500	(12,500)	-	-
Restricted Funds				
Restricted Funds	46,824	(9,672)	(17,952)	19,200
TOTAL FUNDS	463,330	187,689	-	651,019

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

	Income £	Expenditure £	Movement in funds £
Unrestricted Funds			
General Funds	530,065	(320,204)	209,861
Designated Funds	-	(12,500)	(12,500)
Restricted Funds			
Restricted Funds	408,657	(418,329)	(9,672)
TOTAL FUNDS	938,722	(751,033)	187,689

14. MOVEMENT IN FUNDS - PRIOR YEAR

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

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

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

15. RISK ASSESSMENT

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

16. RESERVES POLICY

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

17. PUBLIC BENEFIT

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

18. EVENTS AFTER THE END OF THE REPORTING PERIOD

There are no events that require disclosure.

		2022/23 £	2021/22 £
Cash used in operating activities	(a)	**199,557**	**(14,324)**
Cash used from investing activities			
Interest income		1,586	70
Purchase of tangible fixed assets		(20,687)	-
Disposal of tangible fixed assets		-	-
Cash provided by (used in) investing activities		(19,101)	70
Cash flows from financing activities			
Introduction/(Repayment) of long term borrowing		-	-
Cash used in financing activities		-	-
Increase/(decrease) in cash and cash equivalents in the year		180,456	(14,254)
Cash and cash equivalents at the start of the year		403,949	418,203
TOTAL cash and cash equivalents at the end of the year	(b)	**584,405**	**403,949**

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

	2022/23 £	2021/22 £
Net movement in funds	187,689	(44,687)
Add back depreciation charge	23,265	19,127
Deduct interest income shown in investing activities	(1,586)	(70)
Decrease/(increase) in debtors	(12,450)	12,641
Increase/(decrease) in creditors	2,639	(1,335)
Decrease/(increase) in donated goods stock	-	-
Net cash used in operating activities	**199,557**	**(14,324)**

(b) Analysis of cash and cash equivalents

	2022/23 £	2021/22 £
Cash at bank and in hand	584,405	403,949
Fixed Term Bond	-	-
Total cash and cash equivalents	**584,405**	**403,949**

(c) Analysis of net debt

	At start of year	Cash flows	Acquisition/ disposal of subsidiaries	New finance leases	Fair value movements	Foreign exchange movements	At end of year
	£	£	£	£	£	£	£
Cash	403,949	180,456	-	-	-	-	584,405
Cash Equivalents	-	-	-	-	-	-	-
Overdraft repayable on demand	-	-	-	-	-	-	-
Loans falling due < 1 yr	-	-	-	-	-	-	-
Loans falling due > 1 yr	-	-	-	-	-	-	-
Finance lease obligations	-	-	-	-	-	-	-
TOTAL	**403,949**	**180,456**	**-**	**-**	**-**	**-**	**584,405**