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 2024

Proudly supported with grants from

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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	Bisi Akintoye Natasha Dhumma Roger Golland Donnchadh Greene James Hardy (Treasurer) Peter Krykant Amber Marks Mark Pryke David Rowntree Professor Toby Seddon Viveen Taylor (Chairperson) Imani Robinson	 to 7th May 2024 to 11th July 2023 to 11th July 2023
TRUSTEES APPOINTED AFTER BALANCE SHEET DATE	Andrew Horne	from 23 September 2024
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

Release continues to lead the way in advocating for the rights of people who use drugs and for those who are adversely affected by drug laws and their policing. This has been the core focus of the organisation throughout its history and remains so.

Release is resolute in its focus but is not an organisation that stands still. It continues to evolve and develop in order to deliver its mission in a changing world. Over the last 12 months, there has been expansion, growth and innovation. The opening of our Harm Reduction Hub has been a major development, allowing us to provide direct support to those most in need. We are providing more legal outreach services than ever before and have expanded into new areas of law. Our policy work continues to be highly influential and we have worked productively on a number of projects with several allied organisations, including Crisis, Liberty, the Runnymede and Amnesty.

None of this vital work could be delivered without our talented and dedicated staff who deserve much thanks. Once again, the inspirational leadership of our Executive Director, Niamh Eastwood, supported by the Board, has been exceptional and underpins everything that Release achieves. We face big challenges in the coming years, notably with the arrival of synthetic opioids within drug markets, but can be confident that we will be able to step up and provide the support, advocacy and radical thinking that have long been the hallmark of this very special organisation.

Professor Toby Seddon
Trustee Chairperson

EXECUTIVE DIRECTOR

This year we continued as an organisation to develop, both expanding our service offer and areas of operation and deepening the level of support we are able to offer people. Over the last 12 months we launched new virtual legal outreach surgeries in Maidenhead, Rotherham, and Wokingham expanded our legal service to now include community care and immigration law, and opened our own harm reduction hub at our offices in Tower Hamlets – and that is just the big stuff. We continue to deliver much-needed services to people who have often been let down by systems that are meant to support them.

The launch of the harm reduction hub blew us away. We launched a crowdfunding campaign in January 2023, and within a week we had raised 100% of our 7,500 target. We thank everyone who contributed, and we were delighted to open the hub up in April 2024, providing access to a wide range of harm reduction equipment, including drug testing strips. The decision to open the hub came from a need to respond to the emerging crises surrounding us. In the past year, we have witnessed greater hardships amongst those we work with and for: increased homelessness and an increased toxic drug supply, with synthetic opioids more prevalent in the heroin market, as well as many other drug markets. All of this meant we had to take action – to provide a safe space for respite and community building and to provide people with the means to stay alive.

The legal services continued to support the needs of people who are facing problems with their housing, benefits and financial matters. We supported 1330 people last year, across a range of backgrounds of needs. Despite the many different challenges we supported these people with, what united this work and all of Release's work is the commitment to supporting people's rights being upheld. This approach is fundamental to all of our work and is why the drugs' team launched a new two-part advocacy guide to support people who are experiencing problems with their drug treatment.

The Release team continued to contribute to policy consultations and media requests highlighting the harms of drug prohibition. We also repeatedly called on Government – local, regional, and national – to respond to the crisis of drug related deaths, which continue to grow year on year, with 2023 being one of the highest on record. This one, among many, reasons why as an organisation we advocate for ending the criminalisation of people who use drugs, why we push for the scaling up of harm reduction responses, and why we want treatment that is person centred and respects people's dignity. It is why we recognise that drug policy reform alone is not enough, we must also advocate for racial justice, housing justice, and economic justice to truly ensure people's rights are upheld and protected.

Finally, I am lucky to work with an inspiring group of people - the staff, the Board and our amazing volunteers – all of us are committed to the principles we advocate for.

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 2024.

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.

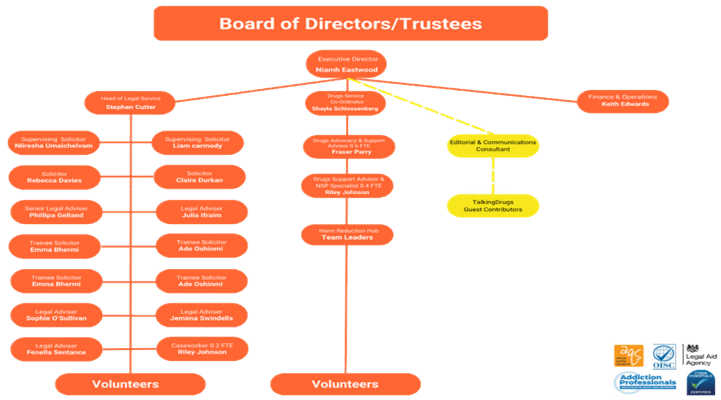
INTERNSHIPS & VOLUNTEERING

During the financial year, we had over 50 volunteers assisting our drugs and legal teams. 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 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 outgoing resources of the company for the year were £240,963 (2022 – net incoming resources – £197,361) details of which are given in the financial statements below.

Free reserves at 31st March 2024 amounted to £322,319 (2023 - £591,614) as represented by unrestricted net current assets.

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 2024.

Release's financial position for 2023-24 remained relatively robust and this was due to the additional funding assistance provider by our funders to manage the economic inflationary pressures that started toward the end of 2021 with energy price increases and continued through to Spring 2024. The diligent financial management exercised by the organisation in developing, diversifying, and underpinning its service provision attracted new funders, and this evidenced through the expansion of the legal outreach service in new 'host' centres and consultative projects we were requested to deliver. 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

LEGAL OUTREACH SERVICES

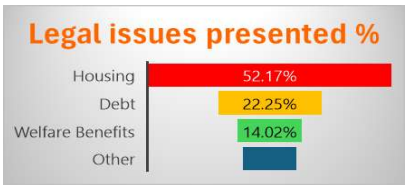
The legal team continued to deliver free at the point of delivery legal outreach services across London, and via our now established 'virtual' services available in Hull, Maidenhead, Rotherham, and Stockton. The geographic deployment of the virtual services was intentional and specifically targeted areas with the multiple deprivation indicators and drug related deaths.



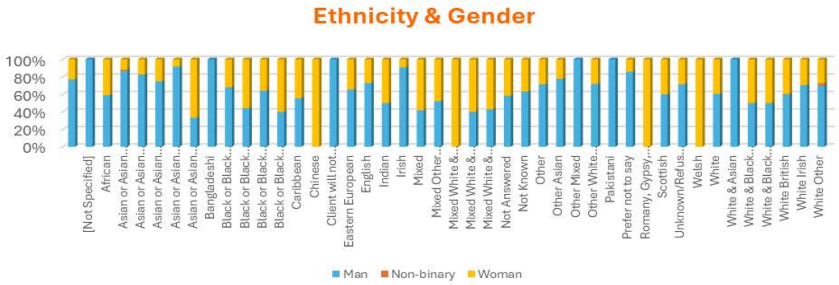
The London services continued to be available all clients of the 14 host centres in the 10 following London boroughs: Brent, Camden, Croydon, Ealing, Greenwich, Islington, Lambeth, Newham, Tower Hamlets, and Waltham Forest.

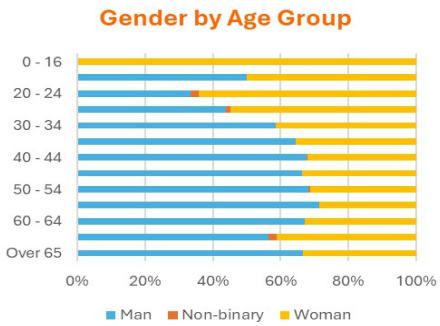


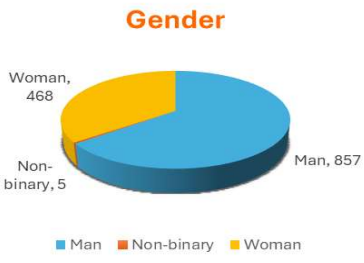
During the 12-month period we assisted 1,330 clients with 1,930 separate legal issue. 17.3% (n.231) presented as homeless.



We have developed a specialist representation service for social security tribunals which is now funded and pleased to report a 95% success at social security tribunals.







LEGAL SERVICES – DEVELOPMENT

The organisation has updated its case management system and now uses AdvicePro across all services. The benefit of investing in this system was to prepare the legal section ready to apply for a legal aid contract in November 2023. We were successfully awarded a contract for Community Care and Public law.

In addition to this we have also developed our immigration service which the assistance of Refugee Action who have and continues to provide us with training and supervision to meet the criteria to register with the Office of the Immigration Services which we achieved in early 2024.

DRUGS SERVICES

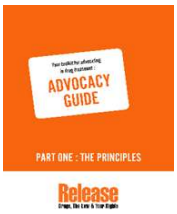
The drug advocacy service is delivered by a Drug Service Co-Ordinator and a Drugs Advisor and Advocate who provide advocacy advice to people accessing drug treatment services, ensuring their voice and needs are centred in their care. The drugs service is partially supported by funding provided Ethypharm.

a) HARM REDUCTION HUB

In January 2024, we launched a crowdfunder to fund the reconfiguration of the ground floor office into a harm reduction hub, to provide much needed support and supplies to address the increasing contamination of the drug market and increasing drug related deaths nationally. Within one week of launching, the crowdfunder had hit 100% of its target of 7,500 GBP. In the following two months, the hub was built and furnished by Release staff and volunteers. During this period, some members of the public health team of the London Borough of Tower Hamlets (LBTH) also made contact to support the space, awarding a needle and syringe programme contract to Release with an additional 10,000 GBP to support staff time, volunteer expenses and inventory for the needle and syringe space. Additionally, LBTH directly purchases naloxone kits which are delivered monthly to Release, and has set up a clinical waste contract for our office so that used needles and syringes can be brought to Release by hub visitors.

The hub began by operating from 14:00 to 17:00 Monday to Friday, staffed by two staff members each shift. Today, we operate 14:00 to 17:00 Monday to Thursday with combinations of staff and volunteer staffing. Then on Friday, Saturday, and Sunday, we set shifts dependent on volunteer availability and advertise the service hours which will be available one month ahead of when those weekends are set for. Friday shifts generally fall from 19:00 to 22:00 and on Saturday and Sunday we operate between 16:00 and 19:00. These shifts are collectively referred to as 'off-hours shifts' and are ran by senior volunteers known as 'Team Leaders.' The space provides a range of services for people who use drugs as well as anyone in the community, prioritising those most vulnerabilised through the direct lack of appropriate services or those who experience over policing or forms of surveillance as barriers to accessing mainstream services.

a) ADVOCACY GUIDES



With funding from the Barring Foundation, Release have produced a two-part advocacy guide to support people accessing drug treatment. This guide can be used for both self and peer advocacy, and it contains; the principles of advocating, an introduction to national guidelines including "Drug misuse and dependence; UK guidelines on clinical management," the standard process for advocating in the context of drug treatment, and a series of specific steps to follow for overcoming different drug treatment obstacles. In the final sections, all of those obstacles included are ones which people have previously asked Release to support them with, via our national helpline.

Using the advocacy guide we have launched a training programme for drug service workers, housing workers, and drug treatment service users who want to better understand their rights within the treatment system. Thus far, we have found that our trainings receive very positive feedback from attendees, who often were unfamiliar with the UK guidelines on clinical management prior to our training, and who had all experienced some of the obstacles we named in our guide. Our advocacy work helps to raise awareness and make the relevant parts of those guidelines more easily accessible to people who use drugs and relevant professionals.



NATIONAL LEGAL AND DRUGS HELPLINE

During 2023-24, we received just over 2,000 contacts through a combination of telephone calls, emails, and online submissions seeking support for a range of issues. 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.

RESEARCH & POLICY

The 'Drug Market Monitoring Network' has now been running for 2 years 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 and has been actively tracking Nitazenes that are a group of synthetic opioids which have emerged in the UK drug supply.

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.

RELEASE WEBSITE AND SOCIAL MEDIA PLATFORMS

The Release website remains an important resource for people seeking information about drugs and the law. The current analytics 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.

A NEW WORKING PRACTICE

Release continues to operate a hybrid work model (minimum 3 days office/2 days home working), which continues to have a positive material benefit for all staff. 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 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)

FELLOWSHIP PROGRAMME

Since 2014, Release has delivered Drug Policy Fellowship Programmes, which support those working in sectors related to drug policy to improve and develop their understanding of drugs and related policies, enhance their advocacy skills, and build their media capacities. Every iteration of the Fellowship adds to the pool of existing high-profile drug policy advocates globally, which are not just people working full-time on drug related issues. This year we welcomed four amazing fellows from countries in Southeast Asia - Philippines, Malaysia, Indonesia and Singapore - the fellows met with other NGOs working in drug policy, harm reduction and human rights in the UK. We were also delighted to be able to bring them to a harm reduction conference in Cardiff where they met public health officials from the Welsh Government.

EXPERT NGO SUPPORT

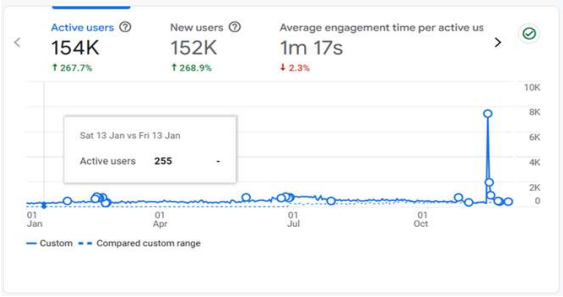
Release continues to provide expert support to NGOs in other countries to advance efforts to decriminalize people who use drugs, last year we provided advice to colleagues in South America and Europe.

TALKINGDRUGS

Release's online international platform TalkingDrugs– a global multilingual news and analysis platform for drug policy developments – expanded in 2023/24 to modernise its interface and better reach international readers.

This year, TalkingDrugs' editor André Gomes led on the website's back-end and front-end development that fits modern news website's standards. The website's improved SEO function, look and mobile readability have helped grow its readership significantly. A key development has been the integration of an AI-driven translating software, which now automatically translates all produced articles into seven global languages (English, French, Spanish, Italian, Russian, Portuguese and Thai). With an additional step of human verification, this means that content is now accessible to wider audiences at unprecedented speeds.

In terms of readers, TalkingDrugs has significantly increased its readership this year: there has been a 267% increase in readers compared to last year. This has been driven by a 300% improvement in organic searches, highlighting how SEO improvements established TalkingDrugs as a key news platform.



Interestingly, Russian readers are our largest single-country audience, representing 14% of our global audience. Thanks to avoiding a news block in Russia and fantastic language-specific editors, we have emerged as a key source of information for drug policy advocates there.

Across social media, TalkingDrugs has develop a clear brand identity as well as a consistent posting schedule. On Instagram, our audience has grown to 5,900 followers, an 84% increase in followers from the previous year. We have also started a TikTok account, reaching 1 million views on the second video posted; this account has however been suspended, and a new one is being formed.

The website continues to rely on a pool of paid and unpaid writers, helping develop the skills of emerging researchers while commissioning established journalists to cement TalkingDrugs' authority as a key source of drug policy-related analysis.

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.

CYBER SECURITY

Release has achieved the Cyber Essentials certificate and further to this the organisation is also protected by Microsoft Account Guard, which covers the entire ICT estate of the organsaition.

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:

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

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 2024 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 2024.

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 2023/24 £	TOTAL 2022/23 £
Income and Endowments from:						
Donations, Grants and Legacies	2a	80,496	62,116	258,389	401,001	732,649
Charitable Activities	2b	28,697	17,002	203,462	249,161	203,037
Other Trading Activities	2c	119	-	-	119	481
Investments	2d	7,666	-	-	7,666	1,586
Other	2e	465	1,048	-	1,513	969
Total		**117,443**	**80,166**	**461,851**	**659,460**	**938,722**
Expenditure on:						
Raising Funds	3a	18,415	5,777	387	24,579	19,527
Charitable Activities	3b	295,517	118,863	430,101	844,481	730,915
Other	3c	-	-	-	-	591
Total		**313,932**	**124,640**	**430,488**	**869,060**	**751,033**
Net income/(expenditure)		**(196,489)**	**(44,474)**	**31,363**	**(209,600)**	**187,689**
Transfers between funds	10,11	**(92,933)**	**81,237**	**11,696**	**-**	**-**
Other recognised gains/losses						
Gains/(losses) on revaluation of fixed assets		-	-	-	-	-
Gains/(losses) on investment assets		-	-	-	-	-
Net movement in funds		**(289,422)**	**36,763**	**43,059**	**(209,600)**	**187,689**
Reconciliation of funds:						
Total funds brought forward		624,151	-	26,868	651,019	463,330
Total funds carried forward		**334,729**	**36,763**	**69,927**	**441,419**	**651,019**

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 17 to 27 form part of these financial statements.

Company registration no: 1966619

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	**31-Mar-24 Total £**	**31-Mar-23 Total £**
Fixed Assets						
Tangible assets	6	12,410	-	-	12,410	32,537
Current Assets						
Cash at bank and in hand	7	327,802	36,763	69,927	434,492	584,405
Debtors	8	21,824	-	-	21,824	51,732
Total Current Assets		**349,626**	**36,763**	**69,927**	**456,316**	**636,137**
Creditors: amounts falling due within one year	9	27,307	-	-	27,307	17,655
NET CURRENT ASSETS		322,319	36,763	69,927	429,009	618,482
TOTAL ASSETS less current liabilities		**334,729**	**36,763**	**69,927**	**441,419**	**651,019**
NET ASSETS		**334,729**	**36,763**	**69,927**	**441,419**	**651,019**
Funds of the Charity						
General Funds		334,729	-	-	334,729	624,151
Designated Funds	10	-	36,763	-	36,763	-
Restricted Funds	11	-	-	69,927	69,927	26,868
Total Funds		**334,729**	**36,763**	**69,927**	**441,419**	**651,019**

Directors' Responsibilities:

The directors are satisfied that for the year ended on 31st March 2024 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 14.

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 ……

Signed on their behalf by Director ……

Print Name:

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 2023/24 £	TOTAL 2022/23 £
a) Donations, Grants and Legacies						
Donations:						
Other Small Donations		4,028	208	-	4,236	2,152
Donation received for funeral		-	3,000	-	3,000	-
Grants:						
AB Charitable Trust		25,000	-	-	25,000	-
Access to Justice				30,000	30,000	72,196
Barrow Cadbury Trust		-	-	-	-	7,333
City Bridge Trust		-	-	-	-	51,030
Community National Lottery		-	-	109,960	109,960	111,785
Esmee Foundation		50,000	-	-	50,000	65,000
Geneva Institute		-	-	18,000	18,000	-
Justice Fellowship		-	-	-	-	5,000
Legal Education Foundation		-	-	40,000	40,000	-
Lloyds Foundation		-	-	-	-	52,250
London Legal Support Trust		-	-	10,523	10,523	10,831
Open Society Foundation		-	58,908	-	58,908	323,572
Refugee Action		-	-	14,981	14,981	-
Trust for London		-	-	34,925	34,925	31,500
Legacies		1,468	-	-	1,468	-
		80,496	**62,116**	**258,389**	**401,001**	**732,649**
b) Charitable Activities						
Consultancy Training and Conferences		-	-	17,893	17,893	1,650
Expert Witness Income		-	1,792	-	1,792	-
Fundraising Income		47	15,210	-	15,257	-
Hosting and Support Income		18,650	-	-	18,650	48,300
Legal Surgery Income		-	-	172,711	172,711	121,412
Outreach Programmes		10,000	-	-	10,000	30,000
Project Income		-	-	12,858	12,858	1,675
		28,697	**17,002**	**203,462**	**249,161**	**203,037**
c) Other Trading Activities						
Online Merchandise		119	-	-	119	481
		119	**-**	**-**	**119**	**481**
d) Investments						
Dividends & Interest		7,666	-	-	7,666	1,586
		7,666	**-**	**-**	**7,666**	**1,586**
e) Other						
Recharge of Expenses		218	-	-	218	500
Sundry & Miscellaneous Income		247	1,048	-	1,295	469
		465	**1,048**	**-**	**1,513**	**969**

3. EXPENDITURE ON:

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2023/24 £	TOTAL 2022/23 £
a) Raising Funds						
Consultancy Fees		1,311	5,676	-	6,987	2,446
Hospitality		2,143	-	-	2,143	2,918
Marketing		2,814	101	387	3,302	2,564
Staff Costs - Fundraising		12,147	-	-	12,147	11,599
		18,415	**5,777**	**387**	**24,579**	**19,527**
b) Charitable Activities						
Furthering charity aims						
Bank Charges		151	-	-	151	165
Donations passed on for funeral		-	3,000	-	3,000	-
Fundraising Costs		-	1,910	-	1,910	-
Harm Reduction Hub		-	576	-	576	-
Hospitality (UK)		-	98	-	98	-
Licences & Permits		159	-	-	159	-
Memberships and Subscriptions		1,509	-	3,067	4,576	2,114
Open Society Foundation - Fellowship programme costs		-	5,158	-	5,158	-
Printing and Reproduction		9,157	1,817	2,113	13,087	587
Professional Fees		2,025	-	1,331	3,356	10,488
Project Costs		130	14,296	417	14,843	12,865
Publications & Resources		50	38	301	389	538
Repairs and Maintenance		1,383	957		2,340	-
Staff Costs		186,861	79,379	356,346	622,586	510,373
Training & Certification		59	-	3,723	3,782	4,153
Volunteers Expenses		72		146	218	-
Support Costs						
Bad Debts		-	-	-	-	3,888
Bank Charges		281	-	-	281	308
Computer and Internet		7,313	890	14,296	22,499	17,046
Conference Costs		2,425	8,985	135	11,545	8,777
Depreciation Expense		20,127	-	-	20,127	23,265
Insurance Expense		2,394	-	3,590	5,984	5,832
Miscellaneous		687	5	80	772	1,502
Non-Recoverable VAT		6,014	-	-	6,014	6,914
Office Expenses and Rent		27,414	-	38,118	65,532	88,527
Other Premises Costs incl Utilities		12,981	-	-	12,981	11,647
Postage and Couriers		333	1,339	403	2,075	495
Telephone		17	-	2,356	2,373	4,882
Travel		159	265	3,679	4,103	3,297
Charity governance						
Independent Examination & Accountancy Fees		1,670	-	-	1,670	1,640
Legal & Professional Fees		-	150	-	150	13
Staff Costs		12,147	-	-	12,147	11,599
		295,517	**118,863**	**430,101**	**844,481**	**730,915**
c) Other						
Sundry Expenses		-	-	-	-	591
		-	**-**	**-**	**-**	**591**

4. SUPPORT AND GOVERNANCE COSTS

	Support	Governance	Total
	£	£	£
Office & administration	154,286	-	154,286
Independent examiners fees	-	1,670	1,670
Legal & Professional Fees	-	150	150
Staff Costs	-	12,147	12,147
	154,286	**13,967**	**168,253**

5. DETAILS OF CERTAIN TYPES OF EXPENDITURE

	2023/24	2022/23
	£	£
Independent examiner's fees	1,890	1,860
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-23	163,609	-	163,609
Additions		-	-	-
Transfers		-	-	-
Cost at	31-Mar-24	163,609	-	163,609
Depreciation	01-Apr-23	131,072	-	131,072
Charge		20,127	-	20,127
On Disposals		-	-	-
Depreciation at	31-Mar-24	151,199	-	151,199
Net Book Value	31-Mar-24	**12,410**	**-**	**12,410**
Net Book Value	31-Mar-23	32,537	-	32,537

The annual commitments under non-cancelling operating leases and capital commitments for the next financial year are as follows:
31st March 2024 : Property Lease £75,000
31st March 2023 : Property Lease £75,000

7. CASH AT BANK AND IN HAND

	Unrestricted Fund	Designated Fund	Restricted Fund	**Total 31-Mar-24**	**Total 31-Mar-23**
	£	£	£	**£**	**£**
Cash at Bank and in Hand	327,802	36,763	69,927	434,492	584,405
	327,802	**36,763**	**69,927**	**434,492**	**584,405**

8. DEBTORS AND PREPAYMENTS

	Unrestricted Fund	Unrestricted Fund	Restricted Fund	**Total 31-Mar-24**	**Total 31-Mar-23**
	£	£	£	**£**	**£**
Prepayments	18,750	-	-	18,750	18,750
Trade Debtors	-	-	-	-	29,840
VAT Refund	786	-	-	786	854
Employee Loan	2,288	-	-	2,288	2,288
	21,824	**-**	**-**	**21,824**	**51,732**

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

	Unrestricted Fund £	Designated Fund £	Restricted Fund £	**Total 31-Mar-24 £**	**Total 31-Mar-23 £**
Trade Creditors	7,700	-	-	7,700	628
Independent Examiners Fees	1,890	-	-	1,890	1,860
Other Creditors	2,699	-	-	2,699	2,390
PAYE, NI and Student Loan Deductions	15,018	-	-	15,018	12,777
	27,307	**-**	**-**	**27,307**	**17,655**

10. DESIGNATED FUNDS - CURRENT YEAR

	Balance 01-Apr-23 £	Income £	Purchase of Fixed Assets £	Expenditure £	Expenditure (Depreciation) £	Transfer Btw Funds £	Balance 31-Mar-24 £
Harm Reduction Fund	-	10,674	-	(8,674)	-	-	2,000
HRH Event Fund	-	4,743	-	(4,743)	-	-	-
Open Society Foundation Fund	-	-	-	(4,405)	-	4,405	-
Asian Fellowship Fund	-	1,792	-	(17,780)	-	15,988	-
Talking Drugs Fund	-	1,049	-	(49,393)	-	48,344	-
International Project Fund	-	58,908	-	(24,145)	-	-	34,763
Gary Sutton Legacy Fund	-	-	-	(12,500)	-	12,500	-
Funeral donation passed on	-	3,000	-	(3,000)	-	-	-
	-	**80,166**	**-**	**(124,640)**	**-**	**81,237**	**36,763**

10a) DESIGNATED FUNDS - PREVIOUS 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. The Trustees plan to spend the balances held at 31st March 2024 on international projects and harm reduction projects as shown above.

11. RESTRICTED FUNDS - CURRENT YEAR

	Balance 01-Apr-23	Income	Purchase of Fixed Assets	Expenditure	Transfer In	Transfer Out	Balance 31-Mar-24
	£	£	£	£	£	£	£
Lottery Fund	-	109,960	-	(103,299)	11,639	-	18,300
City Bridge Trust	8,100	-	-	(8,100)	-	-	-
Geneva Institute	-	18,000	-	-	-	-	18,000
I-Host	(57)	12,858	-	(12,858)	57	-	-
Justice Fellowship Fund	-	40,000	-	(40,000)	-	-	-
Legal Outreach Services	16,200	246,108	-	(231,876)	-	-	30,432
Trust for London	2,625	34,925	-	(34,355)	-	-	3,195
	26,868	**461,850**	**-**	**(430,488)**	**11,696**	**-**	**69,927**

2023/24: The transfers represent:

Lottery Fund: The transfer represents a carry forward of restricted funds into the next financial year as the funding is from June to May
I-Host Fund - to clear small overspend in previous years

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

Lottery Fund - this funding is granted for legal welfare services
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.
Geneva Institute - this funding is for the Agreement for Global Commission on Drug Policy: Report 2024.
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.
Justice Fellowship - this funding is the help accessing legal support grant
Legal Outreach Services:
The following organisations, trusts & foundations contributed to the Legal Outreach Service:

Access to Justice	Royal Borough of Greenwich
Camden & Islington NHS Foundation	Refugee Action
City Bridge Trust Change, Grow, Live (CGL) in Brent, Camden, Ealing & Newham	South London & Maudsley NHS Foundation (Lambeth)
Cranstoun	V-I-A
London Legal Support Trust	We are With You

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-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 represent:

Barrow Cadbury Trust Fund and **Legal Outreach Services (other)** : assets purchased and transferred to general funds. The terms of any restriction were fulfilled once the fixed assets were purchased.

The restricted funds have been spent in accordance with the purpose they were given. The closing balance of restricted funds at 31st March 2024 and 31st March 2023 is wholly represented by cash reserves.

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

	2023/24	2022/23
	£	£
Gross Wages and Salaries	574,908	475,619
Employer's National Insurance Costs	57,688	49,833
Less HMRC Incentive	(5,000)	(5,000)
National Insurance Recovery (SMP)	-	-
Employer's Pension Contributions	14,589	11,101
	642,185	531,553

Number of employees who were employed:

	2023/24	2022/23
Maximum number of employees during the year	19	20
Average number of employees during the year	17.25	16.25

Staff are paid through the PAYE system.

Number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards:

Band	Number of employees
£60,000 to £69,999	1
£70,000 to £79,999	0
£80,000 to £89,999	0
£90,000 to £99,999	0
£100,000 to £109,999	0

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 £68,582 (2022/23: £76,465).

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 2024 was £14,589 (2022/23: £11,101). 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

		2023/24	2022/23
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-23 £	Net movement in funds £	Transfers btw funds £	At 31-Mar-24 £
Unrestricted Funds				
General Funds	624,151	(196,489)	(92,933)	334,729
Designated Funds	-	(44,474)	81,237	36,763
Restricted Funds				
Restricted Funds	26,868	31,363	11,696	69,927
TOTAL FUNDS	651,019	(209,600)	-	441,419

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

	Income £	Expenditure £	Movement in funds £
Unrestricted Funds			
General Funds	117,443	(313,932)	(196,489)
Designated Funds	80,166	(124,640)	(44,474)
Restricted Funds			
Restricted Funds	461,851	(430,488)	31,363
TOTAL FUNDS	659,460	(869,060)	(209,600)

14. MOVEMENT IN FUNDS - PRIOR YEAR

Comparatives for 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	10,284	624,151
Designated Funds	12,500	(12,500)	-	-
Restricted Funds				
Restricted Funds	46,824	(9,672)	(10,284)	26,868
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

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.

		2023/24 £	2022/23 £
Cash used in operating activities	(a)	**(157,579)**	**199,557**
Cash used from investing activities			
Interest income		7,666	1,586
Purchase of tangible fixed assets		-	(20,687)
Disposal of tangible fixed assets		-	-
Cash provided by (used in) investing activities		7,666	(19,101)
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		(149,913)	180,456
Cash and cash equivalents at the start of the year		584,405	403,949
TOTAL cash and cash equivalents at the end of the year	(b)	**434,492**	**584,405**

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

	2023/24 £	2022/23 £
Net movement in funds	(209,600)	187,689
Add back depreciation charge	20,127	23,265
Deduct interest income shown in investing activities	(7,666)	(1,586)
Decrease/(increase) in debtors	29,908	(12,450)
Increase/(decrease) in creditors	9,652	2,639
Decrease/(increase) in donated goods stock	-	-
Net cash used in operating activities	**(157,579)**	**199,557**

(b) Analysis of cash and cash equivalents

	2023/24 £	2022/23 £
Cash at bank and in hand	434,492	584,405
Fixed Term Bond	-	-
Total cash and cash equivalents	**434,492**	**584,405**

(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	584,405	(149,913)	-	-	-	-	434,492
Cash Equivalents	-	-	-	-	-	-	-
Overdraft repayable on demand	-	-	-	-	-	-	-
Loans falling due < 1 yr	-	-	-	-	-	-	-
Loans falling due > 1 yr	-	-	-	-	-	-	-
Finance lease obligations	-	-	-	-	-	-	-
TOTAL	**584,405**	**(149,913)**	**-**	**-**	**-**	**-**	**434,492**