RELEASE LEGAL AND EMERGENCY DRUGS LIMITED

TRUSTEE ANNUAL REPORT YEAR ENDED 31 MARCH 2025

Release

Drugs, The Law & Your Rights

Company Number 1966619

Charity Number 801118

Financial Statements Year End March 2025

Proudly supported by:

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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	36 Heneage Street Spitalfields, London E1 5LJ	
TRUSTEES THAT SERVED DURING THE YEAR	Bisi Akintoye Natasha Dhumma Roger Golland Donnchadh Greene James Hardy (Treasurer) Peter Krykant Amber Marks David Rowntree Professor Toby Seddon Imani Robinson	 to 7th May 2024
TRUSTEES APPOINTED AFTER BALANCE SHEET DATE	Andrew Horne	from 23 September 2024
INDEPENDENT EXAMINER	Independent Examiners Ltd The Grain Store, Hills Barns Appledram Lane South Chichester West Sussex PO20 7EG	
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

Looking back over the last year, it has been a tumultuous 12 months across the world, with political volatility, war and conflict, and, at times, a sense of perpetual crisis. Sadly, injustice and suffering have been more evident than ever. The UK has not been immune from these troubles and many public services and charitable organisations have experienced a tough year which, in turn, has been challenging for those people who rely on them. It is a matter of great pride that Release has continued its vital work 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 organisation's core focus since its creation in 1967 and the commitment to keep delivering its mission has never been stronger.

During this year, our legal work has further grown and expanded, the Harm Reduction Hub has gone from strength to strength, and our research and policy work continues to be highly influential. We continue to make a real difference. None of this would be possible, of course, without the outstanding leadership of our Executive Director, Niamh Eastwood, and the hard work from the entire Release team. I am delighted to have the opportunity to thank them sincerely for everything they have done over the last 12 months. I am also fortunate to have been supported by my fellow Trustees who have made chairing the Board a privilege once again. Release is a very special organization that does vital work and we can be confident that, whatever challenges the world presents in the coming year, we will be able to step up and keep making a difference for those most in need.

Professor Toby Seddon Trustee Chairperson

Special Acknowledgement:

I am writing this in November 2025, which is so often the way with these annual reports, and whilst this report reflects our work throughout 2024/25 it would be wrong to not acknowledge the significant loss in the field this year.

Peter Krykant, our friend and Board member died in June of 2025. Peter was a drug user activist who campaigned tirelessly for the rights of people who use drugs at considerable cost to himself, and his loved ones, including his two sons who he adored. He opened the first safer injecting facility in the UK, when in 2020 during the height of the pandemic he took an old, converted ambulance into the centre of Glasgow and started an unsanctioned site. Glasgow's first sanctioned facility opened in January of 2025, and Peter's bravery is one of the reasons the UK now has facility. Peter will be deeply missed by all at Release and the wider harm reduction community, both nationally and internationally. Our thoughts, love and solidarity are with his family.

Peter's death came shortly after my dear friend's Naomi Burke-Shyne. Naomi was the former Executive Director of Harm Reduction International, having previously worked at Open Society on access to justice for key populations. Through the work we became close friends. Then in 2018 HRI, Release and IDPC all moved into offices together in London. Naomi had that unique gift of bringing people together, of creating alliances that would make the work more effective and just smarter. Her legacy is one of empowerment and solidarity. Across the world she created networks of lawyers working with marginalised groups, she helped build and cement the international community of harm reductionists through HRI's work and conferences, she pushed the human rights discussion in Geneva ensuring that the rights of those in the drugs trade was part of the UN human rights landscape, not just the UNs drug control framework.

The whole harm reduction community misses her. Our love, thoughts and deep respect go to her husband, Matt, and to all her family.

EXECUTIVE DIRECTOR REPORT

In the middle of this deep sadness, the work continued, and I want to thank our fantastic team for stepping in and supporting me and others during these difficult times.

From the report you will read about how our legal services have expanded, how the Harm Reduction Hub has supported people to access harm reduction advice and equipment as well as importantly creating a space for care and solidarity, how our research work has deepened whilst also having to – once again – challenge government proposals that hurt some of the most excluded in society. This work is only possible because of the commitment of the team - our solicitors, trainees and apprenticeships, drugs and harm reduction experts, the management team and our brilliant volunteers.

Ultimately, though it is our clients and hub visitors who keep us grounded, the recognition that they are having to navigate systems that are so harmful and resistant to providing people with the basics, often at the expense of their legal rights, makes this fight so important. I have been struck by how hub visitors have created a community, which has been impossible for so many for so long, simply because space wasn't made available. I continue to hear in this field terms such as "complex service users" or "hard to reach people," it is the systems that are complex not people, and services that can be hard to reach – we will continue to challenge these systems, for the rights of all that we work with and 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 2025.

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) legal and harm reduction services to individuals/groups and free policy & educational publications.

Our unique and specialist service activities include:

- a national drugs and legal helpline; a harm reduction hub located in East London; and London-centric legal welfare and counselling outreach services within alcohol and drug treatment and homeless 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 and provide support for marginalised groups that have/may come into contact with the criminal justice system because of drugs policing through the provision of information 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 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 Specialist Quality Mark (SQM), Advice Quality Standard (AQS) and the 'Centre of Excellence' status by the London Legal Support Trust. Individual members of staff have professional memberships with The Solicitors Regulatory Authority, 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.

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

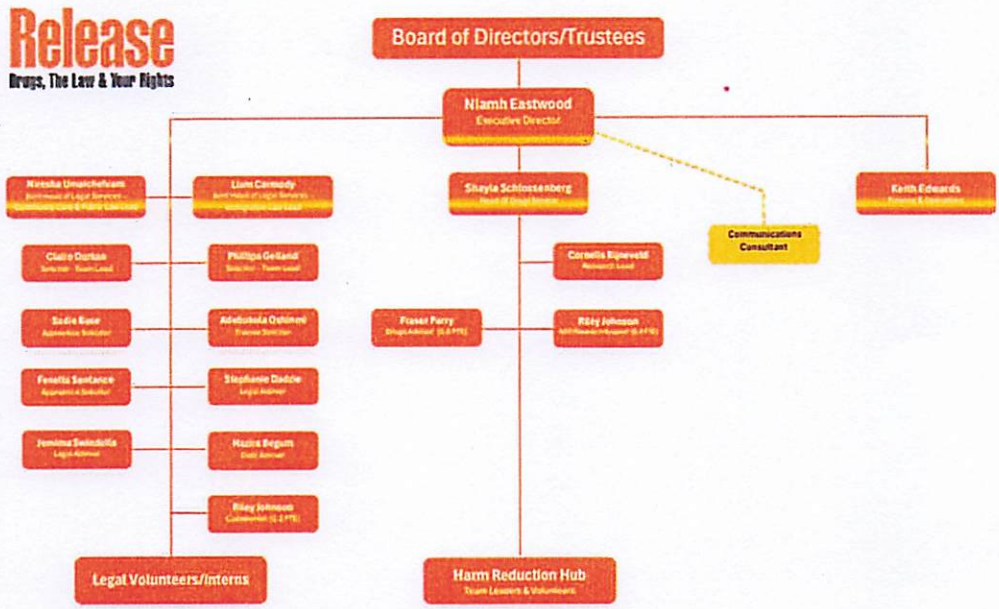
During the financial year, we had over 100 volunteers assisting our drugs and legal teams. Moving forward, we are actively preparing and creating volunteering and internship opportunities both through our service provision and links with academic institutions, as we recognise these opportunities help 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 client risk, and the appropriate responses and responsibilities to mitigate those risks.

Our strategic plan (20203 to 2026) is also a standing item at each quarterly Board meeting, ensuring Trustees are reviewing areas of activity and 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/Joint Head of Legal Services/ Head of Drugs Services/ Head of Finance and Operations in attendance
- Annual General Meeting – Executive Director/Joint Head of Legal Services/ Head of Drugs Services/ Head of Finance and Operations in attendance
- Ad hoc meetings with board members and Executive Director and Head of Finance and Operations
- Fortnightly team meetings - all staff
- Fortnightly team meetings - drugs team
- Fortnightly 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 require 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 organisation's activities. This diversification strategy has helped stabilise the organisation, although much of our funding remains tied to time-limited project and activity work. Nevertheless, Release has been successful in securing multi-year programme and core funding—an achievement attributable to our reputation for developing, delivering, and collaborating on new, exciting, and impactful work, which continues to be recognised by funders.

Looking ahead, the organisation will be developing new strands of work across different areas of Release, attracting additional funding streams and ensuring we remain relevant. One example is the new Oak Foundation–funded research project exploring the experiences of people who use drugs in hostels, shelters, and local authority accommodation. This project will examine how drug-related housing policies that lead to eviction or refusal to house contribute to homelessness. Ultimately, it aims to provide practical tools for housing providers and local councils to better support people who use drugs and are at risk of being unhoused.

Similarly, funding secured from the Legal Education Foundation in 2024 has enabled us to deliver our new community care legal service. This investment supports training for our legal team so that more staff members are qualified in this area of law, ensuring they can provide specialist support to particularly vulnerable clients or those with complex needs.

RESULTS (excluding restricted funds)

Net outgoing resources of the company for the year were £17,515 (2024 – net outgoing resources – £209,600) details of which are given in the financial statements below.

Free reserves at 31st March 2025 amounted to £207,309 (2024 - £322,319) 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 2025.

Release's financial position for 2024–25 remained robust, supported by the continued development of key services—including legal, drugs, and expert policy work—which has strengthened and diversified our income.

We have been invited to join a growing number of regional tenders for our legal services and were successful in all but one. These contracts carry a minimum term of five years, with possible extensions subject to satisfactory performance.

In addition to expanding the reach of our legal services, we secured—for the first time—a regional contract to deliver our drugs advocacy programme, working with peers and service providers in Bristol. Release looks forward to developing this work further.

Our expertise in harm reduction and drug policy also led to several consultancy engagements to draft and produce policy papers for international bodies.

Throughout the year, we maintained close oversight of expenditure to ensure maximum benefit to the organisation and its beneficiaries.

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

OUR WORK (United Kingdom)

ADVICE & REPRESENTATION SERVICES LEGAL OUTREACH SERVICES

The legal team continued to deliver legal outreach services across London, and via our now established 'virtual' services available in Maidenhead, Rotherham, Reading, Stoke on Trent, Hull, Stockton on Tees, and Lancashire. The geographic deployment of the virtual services was intentional, with some areas targeted based on multiple deprivation indicators and high levels of drug related deaths.

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

During the 12-month period we assisted 1,545 clients with 2712 separate legal issues - 15% (n.231) presented as homeless.

From the aforementioned services, we recently secured multi-year contracts to provide legal outreach clinics in Lancashire, providing services in Preston, Burnley and Lancaster. The provision of this means we can support more clients in the North of the UK, who otherwise have limited scope in accessing legal support.

Our specialist representation service for social security tribunals, funded by the Trust for London, achieved a 95% success rate for our London clients. In the last year alone, we have secured approximately £296,980 in backdated benefit payments for our clients.

Legal Services Development

We were successfully awarded a legal aid contract for Community Care and Public law in September 2024.

Through obtaining legal aid contracts, we have been able to deliver services for young people aged 16 – 25, as well as providing legal support and representation for clients with disabilities and complex health needs. Our legal aid provision complements our existing London services, providing holistic and different routes for clients' rights to housing, social care support and mental health services to be explored, safeguarded and challenged.

Through developing legal aid work, we have been able to take on referrals of cases through London and virtual services we provide outreach work at, in addition to our existing stream of work through these services. The types of cases we have taken on and successfully settled include challenging gatekeeping of providing assistance to homeless clients without access to online portals to submit homelessness applications; receiving care packages from adult social care; obtaining accommodation for individuals with care needs and no recourse to public funds, and defending young care leavers who were given closure orders to leave their property.

Since October 2024, we have taken on 35 community care cases and 6 public law cases. Through developing legal aid and expanding work into these arears, as an organisation we hope to inspire our upcoming legal advisors and solicitor apprentices to specialise into social welfare, whilst also upholding the rights of our clients.

The development of both community care and public law departments are led by Niresha Umaichelvam. The development of staff, including training, resources and materials to complement learning and expertise for our staff, has been possible through funding received by a grant from Legal Education Foundation.

Our Immigration service has now been developed by Liam Carmody, and with funding from the City Bridge Trust has been implemented in two CGL services in London. We are also about to offer this service to all of the drug and alcohol service providers we operate within in London. This work has only been possible with the financial and technical support of Refugee Action.

Whilst not falling within the financial year 2024 to 2025, we wanted to share a recent acknowledgement of Release's recognised work in this area. Our legal team won an award at WYN Legal's Pro Bono and Parliamentary Reception at the House of Lords during Pro Bono Week 2025, for 'outstanding' commitment to Pro Bono initiatives. We also continue to have strong links with universities to provide legal internships for law students interesting in gaining experience in social welfare, immigration, community care and public law.

DRUGS SERVICES

The drug advocacy service is delivered by the Head of Drugs Service, a Drugs Advisor and Advocate, and a Drugs Support Advisor and NSP Specialist who provide one-off harm reduction advice to people through Release's national helpline, anonymous email inbox, and in-person via the Harm Reduction Hub. People contacting the drugs service can also receive bespoke advice and advocacy for accessing drug treatment services, ensuring their voice and needs are centred in their care. The helpline and email advice components of the Drugs service are partially supported by funding provided by Ethypharm.

This year we secured a contract in Bristol to offer a regional advocacy service, with the aim of recruiting a local peer advocate who can offer face to face local advocacy with the support of the Drugs Advisor and Advocate in London. The service begins operation in 25/26.

Harm Reduction Hub

In 24/25, the Harm Reduction Service continued to provide a needle and syringe programme, with a contract from London Borough of Tower Hamlets (LBTH) to support staff time, volunteer expenses and inventory.

The hub operates from 14:00 to 17:00 Monday to Thursday with combinations of staff and volunteer staffing. Then Friday, Saturday, and Sunday, shifts are set dependent on volunteer availability, and service hours are advertised 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 run by contracted '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.

Advocacy

Release continues to provide a two-part advocacy guide to support people accessing drug treatment, free of cost to directly impacted individuals and grassroots organisations. 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.

Project work

Release's Head of Drugs has been involved in a number of research projects with the London School of Hygiene and Tropical Medicine. One stream of work is around the care people who are on opioid substitute treatment (OST) receive when they are in hospital, with the aim of improving access to medications and ensuring care is centred in dignity and support. The other project we are involved in relates to the provision of drug-using equipment for people who use crack cocaine. Currently there is very little that UK drug services can offers those who use this drug, and so expanding the types of equipment offered to include safer inhalation pipes is a great way to connect with people using crack cocaine specifically as well as an opportunity to offer a wider range of support and health services to people using drugs collectively.

The Drugs Monitoring Network (DMN) that was established in 2020 to collect information from people who use drugs and harm reduction workers about changes in the drugs supply continued to report over the last 12 months. The information provided by the DMN informs national alerts by the Office for Health Improvement and Disparities (OHID), and Release's own harm reduction work. With an increasingly toxic drug supply, this work is crucial to ensuring that we know what is happening as close to real time as possible.

NATIONAL LEGAL AND DRUGS HELPLINE

During 2024/25 we received just over 2,000 contacts through a combination of telephone calls, emails, and online submissions seeking support for a range of issues. 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 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

Research into the experiences of people who use drugs and are unhoused

Release was delighted to secure a 4-year grant from the Oak Foundation to explore the experiences of people who use drugs who have lost accommodation linked to drug-related housing policies or have been blocked from securing stable accommodation. The first part of the project is a research piece that will interview people, capturing their lived experience and highlighting the harms of punitive housing policies. The team, led by our new Research Lead, Cornelis Rijneveld, will be supported by participatory researchers who have experienced housing harms. We will also put a spotlight on pockets of good practice across the UK. The second part of the project, which will commence in 2027, will be to develop good practice guides and materials to support those working in the housing sector to ensure services are working in an inclusive manner.

Wider policy and research work

Release has worked independently and in partnership with other NGOs to provide expert input to a range of committees and consultations. Our work has spanned local, national and international levels. We are always focussed on ensuring policy makers are provided with the evidence to support public health and human rights approaches to drug use, the most up to date information on drug use and its impacts, and the real-life impact of their policies on our client group. We also respond to legislative changes that are not directly related to drug policy but to other legislative changes that have a direct and disproportionate impact on people who use drugs. This work is reactive to political and social movements, and this year has focused primarily on changes in anti-social behaviour policing and changes to benefits entitlement.

Policy work:

- Advisory Council on the Misuse of Drugs (ACMD): Call for evidence on ketamine.
- Crime and Policing Bill: Submission at Committee Stage.
- Department for Work and Pensions: Consultation response to Pathways to Work Green Paper on benefit reform.
- London Borough of Haringey: Joint submissions on proposed Public Spaces Protection Order with Liberty and Museum of Homelessness
- Police and Criminal Evidence Act 1984 (PACE) and the PACE Codes of Practice: Submission to public consultation.
- Committee on Economic, Social and Cultural Rights (CESCR): Joint oral evidence with RATS, HRI, and IDPC
- Justice Committee: Joint submission on drugs in prison with INQUEST and Professor Rob Ralphs.
- Scottish Affairs Committee: Submission on the Thistle project (Glasgow's DCR).
- Equality and Human Rights Commission (EHRC): Submission on gender guidance.

- Presented evidence to the House of Lords and the Scottish Home Affairs Committee.
- Provided a briefing paper on Drug Consumption Rooms (DCRs) to the Icelandic Government, in partnership with Queen's University Belfast.
- Release's work was widely cited in the Scottish Affairs Committee's published report on DCRs.
- Delivered a briefing for MPs at the Westminster Hall Debate on the prevention of drug-related deaths.

As outlined below Release expertise has resulted in us working on international policy papers for the Global Commission on Drugs and UNAIDs.

RELEASE WEBSITE AND SOCIAL MEDIA PLATFORMS

The Release website remains an important resource for people seeking information about drugs and the law. Between 1 April 2024 and 31 March 2025, it attracted 344,000 unique visitors. In a shift from previous years, the most viewed pages were within our Drugs A–Z section, demonstrating that people are actively seeking credible, reliable information on drugs alongside harm reduction advice.

Content on the site is frequently updated to reflect changes in the law relevant to people who use drugs, as well as to share policy developments connected to our work.

Our social media presence has also evolved in response to the changing digital landscape. The organisation has stepped back from X and is now focusing on sharing content through Instagram and Bluesky

OUR WORK (INTERNATIONAL)

Fellowship Programme

Since 2014, Release has delivered Drug Policy Fellowship Programmes for professionals working in sectors related to drug policy and harm reduction. The core aim of the programme is to share learning, build knowledge, and exchange strategies for developing drug policies grounded in public health and human rights. For more than a decade, we have welcomed fellows from countries across Latin America, Asia, and Africa.

Each iteration of the Fellowship expands the growing pool of high-profile drug policy advocates globally, many of whom do not work full-time on drug-related issues but operate in closely connected fields. This year, we welcomed four outstanding fellows from Ghana, South Africa, and Kenya. During their time in the UK, the fellows met with NGOs working in drug policy, harm reduction, and human rights.

Expert NGO Support

Release continues to provide expert support to NGOs in other countries working to advance efforts to decriminalise people who use drugs. Last year, we offered advice to colleagues in Malaysia, Brazil, Iceland, and Ireland.

Release's Executive Director, along with one of our apprentice solicitors, Fenella Sentance, served as technical consultants to the Global Commission on Drug Policy, co-authoring its 2024 report *Beyond Punishment: From Criminal Justice Responses to Drug Policy Reform.*

We were also delighted to join a consortium with the International Network of People who Use Drugs (INPUD) and the International Centre on Human Rights and Drug Policy, which successfully tendered to draft UNAIDS' technical guidance on drug decriminalisation.

TALKINGDRUGS

Release's online international platform, **TalkingDrugs**—a global multilingual news and analysis platform covering drug policy developments—continued to report on drug policy and harm reduction issues from around the world.

The website revamp in 2023/24 led to a modest increase in traffic between April 2024 and March 2025, with 162,000 individual visitors, a 5% rise on the previous year. This follows the significant growth seen in 2023/24, when readership increased by 267%.

Active users by Country



COUNTRY	ACTIVE USERS
Russia	21K
United States	17K
Japan	16K
United Kingdom	16K
Germany	11K
Poland	9.4K
Italy	5.6K

Once again, Russian readers were our largest single-country audience, representing 13% of total visitors. Thanks to avoiding a news block in Russia and the work of excellent language-specific editors, TalkingDrugs has become a key source of information for drug policy advocates there.

We also saw notable growth in our Japanese audience, largely driven by interest in a story about crack cocaine use in Brazil.

Across social media, TalkingDrugs maintains a strong brand identity and consistent posting schedule. On Instagram, our audience has grown to 6,500 followers, a 20% increase compared with the previous year.

The platform continues to rely on a mix of paid and unpaid writers—supporting emerging researchers to develop their skills while commissioning established journalists to reinforce TalkingDrugs' reputation as an authoritative source of drug policy analysis.

Looking ahead, we plan to evolve TalkingDrugs into more of a community hub where other NGOs working in drug policy and harm reduction can share updates, news, and events. This approach recognises the increasingly limited space available within both digital and mainstream media.

MEDIA WORK

Release staff provided comment and interviews to all the major newspapers including the Guardian, the Times, the Independent and the Evening Standard. Local press also sought comment on issues related to drugs, drug policy and harm reduction. TV appearances were made by the staff on various news programmes including ITV and Channel 5. The newly launched Harm Reduction Hub was featured in a Guardian short.

EVENTS, CONFERENCES AND SEMINARS

Staff continued to participate in conferences and seminars related to harm reduction and drug policy both internationally and nationally. Release staff provided evidence to several UN treaty bodies and agencies, highlighting the UK experience and the human rights abuses and failing related to drug policies. Oral testimony was provided to the Human Rights Council, Committee on the Elimination of Racial Disparities, the Committee on Economic, Social and Cultural Rights.

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 organisation.

DONORS

Release would like to thank all of our funders who have supported us through the last 12 months.

THE TRUSTEES

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

Bisi Akintoye

Natasha Dhumma

Roger Golland

Donnchadh Greene

Andrew Horne (Treasurer)

Peter Krykant

Amber Marks

David Rowntree

Professor Toby Seddon (Chairperson)

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 2025 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 2025.

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
The Grain Store, Hills Barns
Appledram Lane South
Chichester
PO20 7EG

Date:

RELEASE LEGAL EMERGENCY AND DRUGS SERVICE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES — YEAR END 31 MARCH 2025

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2024/25 £	TOTAL 2023/24 £
Income and Endowments from:						
Donations, Grants and Legacies	2a	83,024	171,415	397,830	652,269	401,001
Charitable Activities	2b	271,182	2,047	27,013	300,242	249,161
Other Trading Activities	2c	121	335	-	456	119
Investments	2d	7,816	-	-	7,816	7,666
Other	2e	-	-	-	-	1,513
Total		362,143	173,797	424,843	960,783	659,460
Expenditure on:						
Raising Funds	3a	18,650	41,255	12,600	72,505	26,489
Charitable Activities	3b	461,880	149,828	293,462	905,170	842,571
Other	3c	623	-	-	623	-
Total		481,153	191,083	306,062	978,298	869,060
Net income/(expenditure)		(119,010)	(17,286)	118,781	(17,515)	(209,600)
Transfers between funds	10,11	(137)	137	-	-	-
Other recognised gains/losses						
Gains/(losses) on revaluation of fixed assets		-	-	-	-	-
Gains/(losses) on investment assets		-	-	-	-	-
Net movement in funds		(119,147)	(17,149)	118,781	(17,515)	(209,600)
Reconciliation of funds:						
Total funds brought forward		334,729	36,763	69,927	441,419	651,019
Total funds carried forward		215,582	19,614	188,708	423,904	441,419

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 20 to 29 form part of these financial statements.

RELEASE LEGAL EMERGENCY AND DRUGS SERVICE LIMITED

BALANCE SHEET — YEAR END 31 MARCH 2025

Company registration no: 1966619

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	31-Mar-25 Total £	31-Mar-24 Total £
Fixed Assets						
Tangible assets	6	8,273	-	-	8,273	12,410
Current Assets						
Cash at bank and in hand	7	137,970	19,614	188,708	346,292	434,492
Debtors	8	94,830	-	-	94,830	21,824
Total Current Assets		232,800	19,614	188,708	441,122	456,316
Creditors: amounts falling due within one year	9	25,491	-	-	25,491	27,307
NET CURRENT ASSETS		207,309	19,614	188,708	415,631	429,009
TOTAL ASSETS less current liabilities		215,582	19,614	188,708	423,904	441,419
NET ASSETS		215,582	19,614	188,708	423,904	441,419
Funds of the Charity						
General Funds		215,582	-	-	215,582	334,729
Designated Funds	10	-	19,614	-	19,614	36,763
Restricted Funds	11	-	-	188,708	188,708	69,927
Total Funds		215,582	19,614	188,708	423,904	441,419

Directors' Responsibilities:

The directors are satisfied that for the year ended on 31st March 2025 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 17.

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 15/12/25

Signed on their behalf by Director

Print Name: NATASHA DHONDA

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 2024/25 £	TOTAL 2023/24 £
a) Donations, Grants and Legacies						
Donations:						
Other Small Donations		2,119	2,141	-	4,260	4,236
Donation received for funeral		-	-	-	-	3,000
Grants:						
AB Charitable Trust		-	-	-	-	25,000
Access to Justice				-	-	30,000
Community National Lottery		-	-	116,740	116,740	109,960
Disrupt		-	7,200	-	7,200	-
Esmee Foundation		75,905	-	-	75,905	50,000
Geneva Institute		-	-	18,000	18,000	18,000
R.A.T.S		-	-	231	231	-
Legal Education Foundation		5,000	49,788	65,000	119,788	40,000
London Borough Tower Hamlets		-	10,000	-	10,000	-
London Legal Support Trust		-	-	10,375	10,375	10,523
Oak Foundation		-	-	131,932	131,932	-
Open Society Foundation		-	102,286	-	102,286	58,908
Refugee Action		-	-	16,481	16,481	14,981
Trust for London		-	-	39,071	39,071	34,925
Legacies		-	-	-	-	1,468
		83,024	**171,415**	**397,830**	**652,269**	**401,001**
b) Charitable Activities						
Consultancy Training and Conferences		2,670	308	-	2,978	17,893
Expert Witness Income		-	-	-	-	1,792
Fundraising Income		-	1,739	-	1,739	15,257
Hosting and Support Income		21,000	-	650	21,650	18,650
Legal Surgery Income		235,837	-	-	235,837	172,711
Outreach Programmes		10,000	-	-	10,000	10,000
Project Income		1,675	-	26,363	28,038	12,858
		271,182	**2,047**	**27,013**	**300,242**	**249,161**
c) Other Trading Activities						
Online Merchandise		121	335	-	456	119
		121	**335**	**-**	**456**	**119**
d) Investments						
Dividends & Interest		7,816	-	-	7,816	7,666
		7,816	**-**	**-**	**7,816**	**7,666**
e) Other						
Recharge of Expenses		-	-	-	-	218
Sundry & Miscellaneous Income		-	-	-	-	1,295
		-	**-**	**-**	**-**	**1,513**

3. EXPENDITURE ON:

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2024/25 £	TOTAL 2023/24 £
a) Raising Funds						
Consultancy Fees		2,370	40,466	12,600	55,436	6,987
Fundraising and Events		760	-	-	760	1,910
Hospitality		2,102	-	-	2,102	2,143
Marketing		1,104	60	-	1,164	3,302
Products - merchandise		-	729	-	729	-
Staff Costs - Fundraising		12,314	-	-	12,314	12,147
		18,650	**41,255**	**12,600**	**72,505**	**26,489**
b) Charitable Activities						
Furthering charity aims						
Bank Charges		224	64	-	288	151
Donations passed on for funeral		-	-	-	-	3,000
Harm Reduction Hub		-	2,033	1,320	3,353	576
Hospitality (UK)		-	40	-	40	98
Licences & Permits		169	-	-	169	159
Memberships and Subscriptions		1,961	-	918	2,879	4,576
Open Society Foundation - Fellowship programme costs		-	-	-	-	5,158
Printing and Reproduction		793	-	795	1,588	13,087
Professional Fees		232	-	-	232	3,356
Project Costs		280	105,768	240	106,288	14,843
Publications & Resources		24	1,667	305	1,996	389
Repairs and Maintenance		-	656	-	656	2,340
Staff Costs		356,233	27,041	257,767	641,041	622,586
Training & Certification		4,630	1,500	2,790	8,920	3,782
Volunteers Expenses		161	1,249	-	1,410	218
Support Costs						
Bad Debts		-	-	-	-	-
Bank Charges		415	-	-	415	281
Computer and Internet		16,897	917	2,858	20,672	22,499
Conference Costs		5,208	2,484	2,633	10,325	11,545
Depreciation Expense		4,137	-	-	4,137	20,127
Insurance Expense		4,240	300	1,654	6,194	5,984
Miscellaneous		1,563	43	-	1,606	772
Non-Recoverable VAT		4,708	-	-	4,708	6,014
Office Expenses and Rent		31,344	438	21,173	52,955	65,532
Other Premises Costs incl Utilities		9,914	5,541	-	15,455	12,981
Postage and Couriers		292	87	-	379	2,075
Telephone		2,833	-	68	2,901	2,373
Travel		598	-	941	1,539	4,103
Charity governance						
Independent Examination & Accountancy Fees		1,710	-	-	1,710	1,670
Legal & Professional Fees		1,000	-	-	1,000	150
Staff Costs		12,314	-	-	12,314	12,147
		461,880	**149,828**	**293,462**	**905,170**	**842,571**
c) Other						
Bad and Doubtful Debts		605	-	-	605	-
Sundry Expenses		18	-	-	18	-
		623	**-**	**-**	**623**	**-**

4. SUPPORT AND GOVERNANCE COSTS

	Support	Governance	Total
	£	£	£
Office & administration	121,286	-	121,286
Independent examiners fees	-	1,710	1,710
Legal & Professional Fees	-	1,000	1,000
Staff Costs	-	12,314	12,314
	121,286	**15,024**	**136,310**

5. DETAILS OF CERTAIN TYPES OF EXPENDITURE

	2024/25	2023/24
	£	£
Independent examiner's fees	1,950	1,890
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-24	163,609	-	163,609
Additions		-	-	-
Transfers		-	-	-
Cost at	31-Mar-25	163,609	-	163,609
Depreciation	01-Apr-24	151,199	-	151,199
Charge		4,137	-	4,137
On Disposals		-	-	-
Depreciation at	31-Mar-25	155,336	-	155,336
Net Book Value	31-Mar-25	**8,273**	-	**8,273**
Net Book Value	31-Mar-24	12,410	-	12,410

The annual commitments under non-cancelling operating leases and capital commitments for the next financial year are as follows:
31st March 2025 : Property Lease £75,000
31st March 2024 : Property Lease £75,000

7. CASH AT BANK AND IN HAND

	Unrestricted Fund	Designated Fund	Restricted Fund	Total 31-Mar-25	Total 31-Mar-24
	£	£	£	£	£
Cash at Bank and in Hand	137,970	19,614	188,708	346,292	434,492
	137,970	**19,614**	**188,708**	**346,292**	**434,492**

8. DEBTORS AND PREPAYMENTS

	Unrestricted Fund	Unrestricted Fund	Restricted Fund	Total 31-Mar-25	Total 31-Mar-24
	£	£	£	£	£
Prepayments	18,750	-	-	18,750	18,750
Trade Debtors	72,516	-	-	72,516	-
Prepaid Expenses	250	-	-	250	-
VAT Refund	1,234	-	-	1,234	786
Employee Loan	2,080	-	-	2,080	2,288
	94,830	-	-	**94,830**	**21,824**

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

	Unrestricted Fund £	Designated Fund £	Restricted Fund £	Total 31-Mar-25 £	Total 31-Mar-24 £
Trade Creditors	3,025	-	-	3,025	7,700
Independent Examiners Fees	1,950	-	-	1,950	1,890
Other Creditors	6,687	-	-	6,687	2,699
PAYE, NI and Student Loan Deductions	13,829	-	-	13,829	15,018
	25,491	-	-	25,491	27,307

10. DESIGNATED FUNDS - CURRENT YEAR

	Balance 01-Apr-24 £	Income £	Purchase of Fixed Assets £	Expenditure £	Expenditure (Depreciation) £	Transfer Btw Funds £	Balance 31-Mar-25 £
Harm Reduction Fund	2,000	12,300	-	(14,437)	-	137	-
HRH Event Fund	-	2,223	-	(2,223)	-	-	-
Disrupt	-	7,200	-	(414)	-	-	6,786
Open Society Foundation:							
Eastern Europe Project Fund	-	102,287	-	(94,264)	-	-	8,023
International Project Fund	34,763	-	-	(34,763)	-	-	-
Community Care (Legal Education Fdn)	-	49,788	-	(44,983)	-	-	4,805
	36,763	173,798	-	(191,084)	-	137	19,614

10a) DESIGNATED FUNDS - PREVIOUS 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

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-24 £	Income £	Purchase of Fixed Assets £	Expenditure £	Transfer In £	Transfer Out £	Balance 31-Mar-25 £
Lottery Fund	18,300	116,740	-	(113,967)	-	-	21,073
Geneva Institute	18,000	18,000	-	(36,000)	-	-	-
I-Host	-	12,858	-	(12,858)	-	-	-
Inpud (Unaids)	-	13,505	-	(13,505)	-	-	-
Justice Fellowship Fund	-	65,000	-	(45,000)	-	-	20,000
Legal Outreach Services	30,432	11,025	-	(11,025)	-	-	30,432
Oak Foundation	-	131,932	-	(24,547)	-	-	107,385
Refugee Action	-	16,481	-	(16,481)	-	-	-
R.A.T.S	-	231	-	(231)	-	-	-
Trust for London	3,195	39,071	-	(32,449)	-	-	9,817
	69,927	424,843	-	(306,062)	-	-	188,708

2024/25: The transfers represent:
There were no transfers between funds in 2024/25.

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
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 SERVICE CONTRACTS WITH:
Camden & Islington NHS Foundation
Change, Grow, Live (CGL) in Camden, Ealing, Newham & Reading
Cranstoun (Maidenhead)
Royal Borough of Greenwich (Woolwich & Greenwich)
South London & Maudsley NHS Foundation (Lambeth)
V-I-A (Brent)
We are With You (Rotherham & Stoke-on-Trent)

GRANT FUNDING LEGAL SERVICE
City Bridge Trust has provided 3-years of funding to develop our immigration provision across London by focussing on people that are homeless and attending alcohol and drug treatment centres.
London Legal Support Trust has designated Release as one of their Centres of Excellence (CoEx) programme and is a support model for high-performing free legal-advice agencies in London and the home counties.
Refugee Action - The aim of the Good Practice and Partnerships (GPP) Team is to strengthen the refugee and asylum sector by building capacity and facilitating collaboration between organisations. The Migrant Justice Greater London Project aims to increase access to justice within London communities by enabling organisations to cultivate their own immigration advice skills.
Oak Foundation has awarded a four-year research grant, effective October 2024, dedicated to improving housing stability outcomes for individuals experiencing homelessness and substance use disorders. The research initiative aims to advance evidence-based intervention models designed to promote long-term housing retention and mitigating associated health disparities within the homeless population.
Radical Acts to Survive (RATS) is a London-based drug user activist group union formed in 2024. Release solely provides fiscal sponsorship to this group.

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-23 £	Income £	Purchase of Fixed Assets £	Expenditure £	Transfers In £	Transfers 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 of £11,639 represents a carry forward of restricted funds into the next financial year as the funding is from June to May
I-Host Fund - the transfer of £57 was to clear small overspend in previous years

The restricted funds have been spent in accordance with the purpose they were given. The closing balance of restricted funds at 31st March 2025 and 31st March 2024 is wholly represented by cash reserves.

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

	2024/25 £	2023/24 £
Gross Wages and Salaries	586,775	574,908
Employer's National Insurance Costs	59,459	57,688
Less HMRC Incentive	(5,000)	(5,000)
National Insurance Recovery (SMP)	-	-
Employer's Pension Contributions	21,431	14,589
	662,666	642,185

Number of employees who were employed:

	2024/25	2023/24
Maximum number of employees during the year	19	19
Average number of employees during the year	17.5	17.25

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 £69,525 (2023/24: £68,582).

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 2025 was £21,428 (2023/24: £14,589). 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

		2024/25	2023/24
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-24 £	Net movement in funds £	Transfers btw funds £	At 31-Mar-25 £
Unrestricted Funds				
General Funds	334,729	(119,010)	(137)	215,582
Designated Funds	36,763	(17,286)	137	19,614
Restricted Funds				
Restricted Funds	69,927	118,781	-	188,708
TOTAL FUNDS	441,419	(17,515)	-	423,904

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

	Income £	Expenditure £	Movement in funds £
Unrestricted Funds			
General Funds	362,143	(481,153)	(119,010)
Designated Funds	173,797	(191,083)	(17,286)
Restricted Funds			
Restricted Funds	424,843	(306,062)	118,781
TOTAL FUNDS	960,783	(978,298)	(17,515)

14. MOVEMENT IN FUNDS - PRIOR YEAR

Comparatives for 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)

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.

RELEASE LEGAL EMERGENCY AND DRUGS SERVICE LIMITED

STATEMENT OF CASHFLOWS — YEAR END 31 MARCH 2025

		2024/25 £	2023/24 £
Cash used in operating activities	(a)	(96,016)	(157,579)
Cash used from investing activities			
Interest income		7,816	7,666
Purchase of tangible fixed assets		-	-
Disposal of tangible fixed assets		-	-
Cash provided by (used in) investing activities		7,816	7,666
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		(88,200)	(149,913)
Cash and cash equivalents at the start of the year		434,492	584,405
TOTAL cash and cash equivalents at the end of the year	(b)	346,292	434,492

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

	2024/25 £	2023/24 £
Net movement in funds	(17,515)	(209,600)
Add back depreciation charge	4,137	20,127
Deduct interest income shown in investing activities	(7,816)	(7,666)
Decrease/(increase) in debtors	(73,006)	29,908
Increase/(decrease) in creditors	(1,816)	9,652
Decrease/(increase) in donated goods stock	-	-
Net cash used in operating activities	(96,016)	(157,579)

(b) Analysis of cash and cash equivalents

	2024/25 £	2023/24 £
Cash at bank and in hand	346,292	434,492
Fixed Term Bond	-	-
Total cash and cash equivalents	346,292	434,492

(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	434,492	(88,200)	-	-	-	-	346,292
Cash Equivalents	-	-	-	-	-	-	-
Overdraft repayable on demand	-	-	-	-	-	-	-
Loans falling due < 1 yr	-	-	-	-	-	-	-
Loans falling due > 1 yr	-	-	-	-	-	-	-
Finance lease obligations	-	-	-	-	-	-	-
TOTAL	434,492	(88,200)	-	-	-	-	346,292