

Charity Registration No. 900565

Company Registration No. 02497437 (England and Wales)

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

*Essential Drug and Alcohol Services Ltd*

10 Bridge Street  
Christchurch  
Dorset  
BH23 1EF

## ESSENTIAL DRUG AND ALCOHOL SERVICES

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**ESSENTIAL DRUG AND ALCOHOL SERVICES**

**LEGAL AND ADMINISTRATIVE INFORMATION**

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

## **ESSENTIAL DRUG AND ALCOHOL SERVICES**

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

**FOR THE YEAR ENDED 31 MARCH 2021**

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

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

#### **Objectives and aims**

The company's object and principal activities are to:

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

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

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

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

#### **Volunteers**

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

#### **Performance**

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

#### **Public benefit statement**

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

## **ESSENTIAL DRUG AND ALCOHOL SERVICES**

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

**FOR THE YEAR ENDED 31 MARCH 2021**

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#### **Significant activities**

##### **Poole Project**

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

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

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

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

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

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

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

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

## **ESSENTIAL DRUG AND ALCOHOL SERVICES**

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

**FOR THE YEAR ENDED 31 MARCH 2021**

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

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

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

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

#### **Training**

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

#### **Serenitea**

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

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

## **ESSENTIAL DRUG AND ALCOHOL SERVICES**

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

#### **FOR THE YEAR ENDED 31 MARCH 2021**

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

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

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

#### **Voluntary income**

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

#### **Achievements and performance**

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

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

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

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

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

## ESSENTIAL DRUG AND ALCOHOL SERVICES

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

FOR THE YEAR ENDED 31 MARCH 2021

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#### Financial review

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

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

#### Reserves Policy

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

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

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

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

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

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

#### Risk management

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



## **ESSENTIAL DRUG AND ALCOHOL SERVICES**

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

**FOR THE YEAR ENDED 31 MARCH 2021**

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#### **Future plans**

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

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

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

#### **Structure, governance and management**

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

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

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

#### **Company Secretary**

Mrs D R Wood (Resigned 15 October 2021)

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

M Del Llano

Dr L Cartwright (Resigned 29 September 2021)

D L Evans (Chair)

D M Exon (Resigned 28 September 2021)

P L Norman

Dr D G L Phillips (Vice Chair) (Resigned 28 September 2021)

N K Plumb (Resigned 3 October 2021)

E J Taylor

Mrs B L Plumbridge

## ESSENTIAL DRUG AND ALCOHOL SERVICES

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

FOR THE YEAR ENDED 31 MARCH 2021

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#### Recruitment and appointment of new trustees

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

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

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

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

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

#### Organisational structure

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

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

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

## ESSENTIAL DRUG AND ALCOHOL SERVICES

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

FOR THE YEAR ENDED 31 MARCH 2021

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#### Induction and training of new trustees

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

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

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

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

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

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

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

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

## ESSENTIAL DRUG AND ALCOHOL SERVICES

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

FOR THE YEAR ENDED 31 MARCH 2021

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

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

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

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

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

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

## ESSENTIAL DRUG AND ALCOHOL SERVICES

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

FOR THE YEAR ENDED 31 MARCH 2021

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

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

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

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

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

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

## **ESSENTIAL DRUG AND ALCOHOL SERVICES**

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

**FOR THE YEAR ENDED 31 MARCH 2021**

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#### **Statement of trustees' responsibilities**

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

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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

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

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

#### **Auditor**

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

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

#### **D L Evans (Chair)**

Trustee

Dated: 28 March 2022

## ESSENTIAL DRUG AND ALCOHOL SERVICES

### INDEPENDENT AUDITOR'S REPORT

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

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##### Opinion

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

In our opinion, the financial statements:

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

##### Basis for opinion

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

##### Material uncertainty related to going concern

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

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

##### Other information

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

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

We have nothing to report in this regard.

## ESSENTIAL DRUG AND ALCOHOL SERVICES

### INDEPENDENT AUDITOR'S REPORT (CONTINUED)

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

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

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

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

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

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

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

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

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

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



## ESSENTIAL DRUG AND ALCOHOL SERVICES

### INDEPENDENT AUDITOR'S REPORT (CONTINUED)

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

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

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

Our approach was as follows:

- We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience, and through discussion with the directors and other management (as required by auditing standards), and discussed with the directors and other management the policies and procedures regarding compliance with laws and regulations;
- We considered the legal and regulatory frameworks directly applicable to the financial statements reporting framework (FRS 102 and the Companies Act 2006) and the relevant tax compliance regulations in the UK;
- We considered the nature of the industry, the control environment and business performance, including the key drivers for management's remuneration;
- We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit;
- We considered the procedures and controls that the company has established to address risks identified, or that otherwise prevent, deter and detect fraud; and how senior management monitors those programmes and controls.

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

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

A further description of our responsibilities is available on the Financial Reporting Council's website at:

<https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-res>  
. This description forms part of our auditor's report.

**ESSENTIAL DRUG AND ALCOHOL SERVICES**

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

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

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**Use of our report**

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

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

**Statutory Auditor**  
Office: Christchurch

30 March 2022

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

**ESSENTIAL DRUG AND ALCOHOL SERVICES**

**STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDED 31 MARCH 2021**

**Current financial year**

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

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

All income and expenditure derive from continuing activities.

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

**ESSENTIAL DRUG AND ALCOHOL SERVICES**

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

**FOR THE YEAR ENDED 31 MARCH 2021**

**Prior financial year**

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

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

All income and expenditure derive from continuing activities.

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

ESSENTIAL DRUG AND ALCOHOL SERVICES

BALANCE SHEET

AS AT 31 MARCH 2021

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

**ESSENTIAL DRUG AND ALCOHOL SERVICES**

**BALANCE SHEET (CONTINUED)**

***AS AT 31 MARCH 2021***

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The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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

D L Evans (Chair)

**Trustee**

**Company Registration No. 02497437**

**ESSENTIAL DRUG AND ALCOHOL SERVICES**

**STATEMENT OF CASH FLOWS**

**FOR THE YEAR ENDED 31 MARCH 2021**

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

## ESSENTIAL DRUG AND ALCOHOL SERVICES

### NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

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#### **1 Accounting policies**

##### **Charity information**

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

##### **1.1 Accounting convention**

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

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

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

##### **1.2 Going concern**

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

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

##### **1.3 Charitable funds**

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

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

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



## ESSENTIAL DRUG AND ALCOHOL SERVICES

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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#### 1 Accounting policies

(Continued)

##### 1.4 Incoming resources

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

##### Charitable activities

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

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

##### Donated goods, services and facilities

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

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

##### Deferred income

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

- The donor specifies that the grant or donation must only be use in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement

## ESSENTIAL DRUG AND ALCOHOL SERVICES

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

#### 1 Accounting policies

(Continued)

##### 1.5 Resources expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category.

##### Allocation and apportionment of costs

Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

##### Raising Funds

These are costs incurred in attracting voluntary income and those incurred in trading activities that raise funds.

##### Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

##### Governance costs

These include the costs attributable to the Charity's compliance with constitutional and statutory requirements, including audit, strategic management and Trustees' meetings and reimbursed expenses.

##### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Office equipment	30% on the reducing balance
Fixtures and fittings	25% on the reducing balance
Motor vehicles	25% on the reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

Individual assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciated and impairment losses

## ESSENTIAL DRUG AND ALCOHOL SERVICES

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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#### 1 Accounting policies

(Continued)

##### 1.7 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

##### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### 1.9 Financial instruments

Essential Drug and Alcohol Services has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

##### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charitable company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

##### 1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

##### 1.12 Leases

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessees. All other leases are classified as operating leases.

Assets held under finance leases are recognised as assets at the lower of the assets fair value at the date of inception and the present value of the minimum lease payments. The related liability is included in the balance sheet as a finance lease obligation. Lease payments are treated as consisting of capital and interest elements. The interest is charged to net income/(expenditure) for the year so as to produce a constant periodic rate of interest on the remaining balance of the liability.

## ESSENTIAL DRUG AND ALCOHOL SERVICES

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

#### 2 Critical accounting estimates and judgements

In the application of the charitable company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

#### 3 Donations and legacies

	Restricted funds	Restricted funds
	2021	2020
	£	£
Donations and gifts	26,752	6,529
	<u>          </u>	<u>          </u>
<b>Donations and gifts</b>		
General donations	6,452	4,594
Donated goods	300	1,935
Grants	20,000	-
	<u>          </u>	<u>          </u>
	26,752	6,529
	<u>          </u>	<u>          </u>

ESSENTIAL DRUG AND ALCOHOL SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

4 Charitable activities

	Drug and Alcohol Dependency Services	Drug and Alcohol Dependency Services
	2021	2020
	£	£
Services provided under contract	1,051,853	1,037,375
Training	35,623	58,205
	<u>1,087,476</u>	<u>1,095,580</u>
Analysis by fund		
Unrestricted funds - general	35,623	58,205
Restricted funds	1,051,853	1,037,375
	<u>1,087,476</u>	<u>1,095,580</u>

5 Other trading activities

	Unrestricted funds general	Unrestricted funds general	Restricted funds	Total
	2021	2020	2020	2020
	£	£	£	£
Serenitea takings	6,579	47,609	-	47,609
Trading activity income: other	-	-	5,000	5,000
	<u>6,579</u>	<u>47,609</u>	<u>5,000</u>	<u>52,609</u>

ESSENTIAL DRUG AND ALCOHOL SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

**6 Investments**

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
Bank interest	2,549	3,945
	<u>          </u>	<u>          </u>

**7 Other income**

	Unrestricted funds general 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds general 2020 £
Other income	1,515	-	1,515	4,087
Coronavirus job retention scheme	16,555	1,582	18,137	-
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	18,070	1,582	19,652	4,087
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

ESSENTIAL DRUG AND ALCOHOL SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

**8 Charitable activities**

	2021 £	2020 £
Staff costs (see note 11)	965,376	917,072
Depreciation and impairment	13,040	9,933
NRT Supplies	3,781	3,900
BBV testing	2,808	6,152
Drug testing	3,324	4,165
CAB costs	2,925	3,900
NSP Supplies	5,146	8,476
Serenitea costs	3,591	13,366
Advertising	2,168	1,797
Canteen	264	651
Equipment repairs	14,625	16,902
Insurance	8,456	9,160
Members' activities	2,255	8,654
Light and heat	4,590	6,242
Legal and professional	2,889	1,064
Rent and rates	58,367	58,115
Building repairs	1,957	12,482
Printing, postage, Stationery & phone	38,364	31,788
Sundries	6,946	5,900
Training	7,925	22,255
Travel	6,021	24,621
Donated goods	300	1,935
Loss on sale of assets	181	418
Interest payable and similar charges	611	1,151
	<u>1,155,910</u>	<u>1,170,099</u>
Share of governance costs (see note 9)	11,205	10,873
	<u>1,167,115</u>	<u>1,180,972</u>
<b>Analysis by fund</b>		
Unrestricted funds - general	83,451	118,464
Restricted funds	1,083,664	1,062,508
	<u>1,167,115</u>	<u>1,180,972</u>

ESSENTIAL DRUG AND ALCOHOL SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

**9 Support costs**

	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£
Audit fee	-	10,000	10,000	-	9,600	9,600
Bank charges	-	1,205	1,205	-	1,273	1,273
	<u>-</u>	<u>11,205</u>	<u>11,205</u>	<u>-</u>	<u>10,873</u>	<u>10,873</u>
	<u>-</u>	<u>11,205</u>	<u>11,205</u>	<u>-</u>	<u>10,873</u>	<u>10,873</u>
Analysed between						
Charitable activities	-	11,205	11,205	-	10,873	10,873
	<u>-</u>	<u>11,205</u>	<u>11,205</u>	<u>-</u>	<u>10,873</u>	<u>10,873</u>

**10 Trustees**

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charitable company during the year.



ESSENTIAL DRUG AND ALCOHOL SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

**11 Employees**

**Number of employees**

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Project workers	12	9
Administration and support	13	12
Training and Outreach	13	13
Advisors and Counsellors	5	5
	<hr/>	<hr/>
	43	39
	<hr/>	<hr/>

**Employment costs**

	2021 £	2020 £
Wages and salaries	875,311	826,544
Social security costs	68,339	63,449
Other pension costs	18,073	24,115
	<hr/>	<hr/>
	961,723	914,108
	<hr/>	<hr/>

Other employee benefits for the year totalled £3,653 (2020: £2,964)

The total employee benefits of the key management personnel of the charity were £ 126,105(2020: £125,595)

During the year the charity made redundancy and/or termination payments which totalled £NIL(2020: £22,000)

1 employee received emoluments of more than £60,000 (2020: 1).

ESSENTIAL DRUG AND ALCOHOL SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

**12 Tangible fixed assets**

	Office equipment	Furniture and fittings	Motor vehicles	Total
	£	£	£	£
<b>Cost</b>				
At 1 April 2020	71,785	29,764	20,572	122,121
Additions	15,499	-	-	15,499
Disposals	(1,080)	-	-	(1,080)
At 31 March 2021	86,204	29,764	20,572	136,540
<b>Depreciation and impairment</b>				
At 1 April 2020	52,403	20,862	15,690	88,955
Depreciation charged in the year	10,410	1,410	1,220	13,040
Eliminated in respect of disposals	(899)	-	-	(899)
At 31 March 2021	61,914	22,272	16,910	101,096
<b>Carrying amount</b>				
At 31 March 2021	24,290	7,492	3,662	35,444
At 31 March 2020	19,382	9,990	4,882	34,254

**13 Stocks**

	2021	2020
	£	£
Finished goods and goods for resale	3,500	3,500

**14 Debtors**

	2021	2020
	£	£
<b>Amounts falling due within one year:</b>		
Trade debtors	293,296	264,820
Other debtors	30,791	28,768
	324,087	293,588

ESSENTIAL DRUG AND ALCOHOL SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

**15 Finance lease commitments**

Future minimum lease payments due under finance leases:

	2021	2020
	£	£
Within one year	-	(3,598)
	<u>          </u>	<u>          </u>

**16 Creditors: amounts falling due within one year**

	Notes	2021	2020
		£	£
Obligations under finance leases	15	-	3,598
Other taxation and social security		21,805	21,419
Deferred income	17	26,963	4,101
Trade creditors		4,533	5,600
Accruals and deferred income		11,070	13,366
		<u>          </u>	<u>          </u>
		64,371	48,084
		<u>          </u>	<u>          </u>

**17 Deferred income**

	2021	2020
	£	£
Other deferred income	26,963	4,101
	<u>          </u>	<u>          </u>

# ESSENTIAL DRUG AND ALCOHOL SERVICES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 18 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Movement in funds				
	Balance at incoming resources 1 April 2019		Resources expended	Transfers	Balance at incoming resources 1 April 2020		Resources expended	Transfers	Balance at 31 March 2021
	£	£	£	£	£	£	£	£	£
Voluntary Income Projects	24,267	9,593	(11,596)	-	22,264	26,752	(649)	(26,606)	21,761
Poole Better Together Project	87,622	872,309	(889,660)	(7,627)	62,644	886,435	(908,870)	738	40,947
Reach YP Project	14,312	167,002	(161,252)	-	20,062	167,000	(174,145)	(784)	12,133
	126,201	1,048,904	(1,062,508)	(7,627)	104,970	1,080,187	(1,083,664)	(26,652)	74,841

**ESSENTIAL DRUG AND ALCOHOL SERVICES**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2021**

**18 Restricted funds**

**(Continued)**

In Restricted funds the Voluntary income Project is for raising funds and donations. The remaining restricted funds are for specific contracted projects:-

Poolle Better Together  
Reach YP Project.

**Restricted Fund Transfers**

Voluntary Income Projects (£26,606) made up of:

£1,600 to cover grant expenditure on fixed assets.  
£15,000 grant income to be expended on Poolle Better Together Project purchase of fixed assets and additional Covid pressure on salaries to deliver the contracted project.  
£10,006 grant income to be matched with that expended on unrestricted training costs alone.

Poolle Better Together Project £738 made up of:

£15,000 grant income transfer from Voluntary income Projects to be matched with £5,000 of fixed asset spend and £10,000 on additional salaries needed to address Covid demands within that contract.  
£12,133 expenditure on fixed assets.  
£2,129 capital repayments on finance lease.

Reach YP Project (£784) made up of:

£784 expenditure on fixed assets

# ESSENTIAL DRUG AND ALCOHOL SERVICES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 19 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2019	Transfers	Balance at 1 April 2020	Transfers	Balance at 31 March 2021
	£	£	£	£	£
Closure reserve	227,346	(21,448)	205,898	14,563	220,461
Dilapidation reserve	40,000	-	40,000	(40,000)	-
Depreciation reserve	30,214	7,548	37,762	(2,318)	35,444
	<u>297,560</u>	<u>(13,900)</u>	<u>283,660</u>	<u>(27,755)</u>	<u>255,905</u>

The trustees re-assessed the designated funds at the year-end and decided there was no longer a need for a dilapidation reserve, so it has been transferred out of designated funds and back into the general unrestricted fund.

### 20 Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total	Unrestricted Funds	Restricted Funds	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Fund balances at 31 March 2021 are represented by:						
Tangible assets	35,444	-	35,444	34,254	-	34,254
Current assets/(liabilities)	426,992	74,841	501,833	422,160	104,970	527,130
	<u>462,436</u>	<u>74,841</u>	<u>537,277</u>	<u>456,414</u>	<u>104,970</u>	<u>561,384</u>

### 21 Operating lease commitments

Operating lease commitments are for property and office machinery. Total lease commitments were £85,833 (2020: £47,448)

	2021	2020
	£	£
Within one year	32,000	44,775
Between two and five years	53,833	2,673
	<u>85,833</u>	<u>47,448</u>

## ESSENTIAL DRUG AND ALCOHOL SERVICES

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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#### 22 Events after the reporting date

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

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

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

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

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

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

## ESSENTIAL DRUG AND ALCOHOL SERVICES

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

#### 22 Events after the reporting date

(Continued)

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

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

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

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

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



**ESSENTIAL DRUG AND ALCOHOL SERVICES**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2021**

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**22 Events after the reporting date**

**(Continued)**

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

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

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

# ESSENTIAL DRUG AND ALCOHOL SERVICES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 23 Related party transactions

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

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

Legal fees of £2,841 were paid to Aldridge Brownlee during the year (2020: £NIL) in respect of lease renewals for 50-52 and 54a Ashley Road. There were no amounts outstanding at the balance sheet date.

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

During the year £2,925 (2020:£3,900) worth of purchases were made from Citizens Advice Bournemouth And Poole. There were no amounts outstanding at the balance sheet date.

#### **Mindy Bartlett and Michelle Lyall**

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

### 24 Cash generated from operations

	2021 £	2020 £
Deficit for the year	(24,107)	(18,222)
Adjustments for:		
Investment income recognised in statement of financial activities	(2,549)	(3,945)
Loss on disposal of tangible fixed assets	181	418
Depreciation and impairment of tangible fixed assets	13,040	9,933
Movements in working capital:		
(Increase)/decrease in debtors	(30,499)	3,627
(Decrease)/increase in creditors	(2,977)	720
Increase in deferred income	22,862	1,409
<b>Cash absorbed by operations</b>	<b>(24,049)</b>	<b>(6,060)</b>

### 25 Analysis of changes in net funds

	At 1 April 2020 £	Cash flows £	Other non-cash changes £	At 31 March 2021 £
Cash at bank and in hand	278,126	(39,509)	-	238,617
Obligations under finance leases	(3,598)	2,510	1,088	-
	<u>274,528</u>	<u>(36,999)</u>	<u>1,088</u>	<u>238,617</u>

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