

Company Registration Number 02585199
Charity number: 1002201

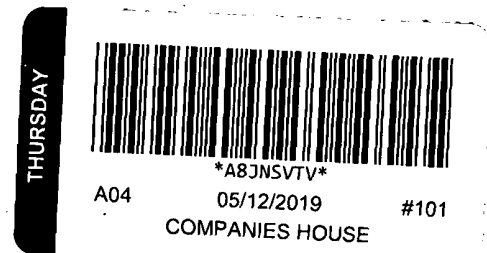


CUMBRIA ALCOHOL AND DRUG ADVISORY
SERVICE

UNAUDITED
FINANCIAL STATEMENTS

31 MARCH 2019

(A company limited by guarantee)



ArmstrongWatson®
Accountants, Business & Financial Advisers

CUMBRIA ALCOHOL AND DRUG ADVISORY SERVICE
(A company limited by guarantee)

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CUMBRIA ALCOHOL AND DRUG ADVISORY SERVICE
(A company limited by guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2019

Trustees

Ms P Williamson, Chair
Mrs H L Nasmyth
Miss S L Stubbs
Mr M Clarke (resigned 24 September 2018)
Mr C E Robertshaw
Mr C L McGuinness (appointed 16 April 2018)
S Berriman (appointed 22 March 2019)
Ms S Galvani (resigned 7 September 2018)
Mr D Horne (appointed 1 May 2018)

Company registered number

02585199

Charity registered number

1002201

Registered office

3 - 5 Victoria Place, Carlisle, Cumbria, CA1 1EJ

Chief Executive Officer

Leigh Williams

Accountants and Independent Examiner

Armstrong Watson Audit Limited, Fairview House, Victoria Place, Carlisle, Cumbria, CA1 1HP

CUMBRIA ALCOHOL AND DRUG ADVISORY SERVICE
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2019

The Trustees present their annual report together with the financial statements of the company for the year 1 April 2018 to 31 March 2019. The trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) as amended by Update Bulletin 1 (effective 1 January 2015).

Since the company qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

The year 31st March 2019 has been one of transition but also significant progress and for this our thanks go particularly to our Chief Executive, Leigh Williams, who has worked tirelessly to ensure the continued success of the Charity.

Progress can be seen in the 10% increase in grant income to £380,918 along with encouraging increases in training income, fundraising income and donations. 2018/19 saw the end of the large Big Lottery grant in Barrow but this has been more than replaced by other income. Expenditure has increased by 9% to £390,085, of which salaries were £287,951 or 74% of total expenditure. This reflects an increase in staff numbers from 14 to 17. Overall there was a surplus of £34,695.

We wish to take this opportunity to thank all the staff whose continued hard work and dedication ensures the future success of our Charity.

Objectives and Activities

a. POLICIES AND OBJECTIVES

Mission Statement:

At CADAS our primary objective is to enhance the lives of people in Cumbria through the reduction of harm caused by the use or misuse of alcohol and drugs by providing them with an opportunity to work towards living in a more satisfying and resourceful way.

Our approach:

We work alongside local communities and our goal is to have the majority of our support provided by volunteers. We aim to work in partnership with public health professionals to raise awareness of substance harm and to prevent problematic use; in particular educating young people. Our approach is holistic: we work with substance users and also support their parents, carers and family members. We do not require abstinence for a service user, but will work with them on issues of harm reduction and the reduction of the reasons for their substance use, so that we can help them find a sustainable solution to their problems.

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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2019

Charitable Objectives:

The charitable objects of CADAS focus on the "promotion of the prevention of harm caused by the use and/or misuse of alcohol and other psychotropic substances"

Specific powers include:

promoting a better awareness and understanding about alcohol and other psychotropic substances, and other addictive behaviours for the benefit of society as a whole and in particular, the communities in Cumbria;

- providing help to those involved in a problem drink or substance use/misuse situation or other addictive behaviours;
- adopting a high profile in relation to alcohol and drug related issues;
- studying the causes and effects due to the consumption of alcohol and other psychotropic substances;
- promoting public alcohol and substance education events and forums
- encouraging initiatives within the community targeted at the reduction of alcohol and drug related harm;
- promoting the adoption and implementation of alcohol and drug policies within the workplace setting;
- collecting, collating and publishing research and statistical information in relation to alcohol and other substances;
- providing an information and resource facility including production of publications both printed and electronic which is readily accessible to the public covering matters relating to alcohol and other psychotropic substances;
- providing a structured counselling service for those involved in a problem drink or drug situation;
- providing an information and referral service in relation to organisations with similar or associated objects to the Charity;
- contributing to the training and education of workers of professional and other persons to further the objects of the Charity.

b. ACTIVITIES FOR ACHIEVING OBJECTIVES

In 2015 the CADAS Trustees set out an ambitious 5 year strategic growth plan

AMBITION FOR GROWTH

Our aim was to have a meaningful or positive impact on 3,000 people by 2020.

Every year since 2015 we have interacted with around 2,000 people. This year we have helped 500 people intensively via our 1:1 and group work sessions. In addition we run, for example, school sessions and professional training, whose attendees confirm that they have benefited positively from the experience.

Focus on prevention, reduction of harm, recovery and development, growing of support provided.

CADAS continues to go from strength to strength in terms of the variety of support provided. Our adult recovery services (delivered by volunteers in the main) are slowly growing as we invest in volunteering courses in Kendal and Carlisle. We have commenced delivering more well-being activities as part of our recovery support (for example training walk leaders) and have established doorstep walking sessions from both our Barrow and Carlisle Centres. Our preventative work includes the delivery of workshops in schools. We train teachers and youth workers to use our materials so that they can then deliver sessions to young people themselves. We deliver public health sessions to adults – aimed at sharing general information about alcohol or smoking (e.g. unit awareness). This year we provided alcohol and smoking related 'brief intervention' to a wide number of people in Allerdale as well as delivering a countywide No Smoking Day initiative.

We are expanding services (available to children from age 11 onwards) by strategically connecting with primary schools, delivering awareness raising talks at the Cumbria Primary Heads Conference and creating more year 6 friendly resources and session plans.

CUMBRIA ALCOHOL AND DRUG ADVISORY SERVICE
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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2019

ACHIEVING GROWTH

Partnership Working

We strive to do everything in partnership or as part of a wider strategic plan so that we are embedded into local Cumbrian delivery and the work of others. CADAS has attended Local Focus Hubs, Community Safety Partnerships, Community Alcohol Partnerships in a number of localities this year. We attend multi agency third sector forums such as Action for Health and the Voluntary Sector Reference Group for Children and Young People as well as the Egerton Court Hub - a multi-agency initiative taking place on Barrow Island in part response to the high profile drug deaths that took place there in 2018. CADAS is a lead delivery partner in the Building Better Opportunities: Getting Cumbria to Work Barrow and South Lakeland Project which is funded by the European Social Fund and the National Lottery Community Fund. This year we also commenced a partnership with BAE Systems where we support staff with substance use in related occupational health sessions.

A new funding strategy

In order to achieve our planned growth, our strategy involves increasing the amount of funding we secure from grants and trusts to approximately £500,000 so that we can strive to meet identified unmet need specifically in the West of the County and in rural areas. It also includes the deliberate growth of our earned income streams and our raised income so that there is more unrestricted income that we are free to deploy where it is needed to maintain a consistent core service across all geographical hubs. This year we created a role and employed a 'Community Engagement Worker' in Carlisle to help us raise our local profile and bring in more funding from community fundraising activities.

Better data collection, more effective evaluation

This year we began a 'health check' on our adult recovery service and part of this review has been to look at our data collection and evaluation methods. The health check is still ongoing and as a result changed some key elements to our assessment process so we now use the Alcohol Use Disorders Identification Test (AUDIT) and Drug Use Disorders Identification Test (DUDIT) to quantify substance use reduction and its impact on our clients.

More Digital Services

We are submitting application bids to funders to enable us to embrace digital technology in the delivery of our services - but sadly have not yet been successful to date. We continue to make links with organisations that may be able to help us develop this element of our service and are pursuing relationships with website designers and app developers.

Expanding Reputation and greater awareness

Our CEO has spent much of this year focusing externally and has made presentations at several countywide events as well as joining several networking groups. We have also invested in a marketing administrator and this post has helped us expand our online presence and reputation.

Accredited qualifications and commercialisation of training packages

Training continues to be a difficult area of work for us eg: whilst partners say they want and need our training, they often cannot access even the free training we put on as they cannot get time off work due to budget constraints. We have partnered with a local mental health charity to develop a Level 1 course which we hope to deliver in 2019/20, but otherwise have not been able to move much this year in relation to this target.

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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2019

CHANGING FOR GROWTH

We are pleased that we have been able to increase the full time equivalency of the staff team again this year. This has been possible with the increase in our income.

The Chief Executive Officer (the post central to our growth strategy) has now been in post for 2 years. We consider it of the greatest importance to maintain at least two centres of operation.

The Barrow team continues to support our largest area of operation. We have maintained delivery of services in Carlisle and have been able to increase our Kendal team from 1 part time worker to 3.

The Board and CEO have explored merger options as a way of expanding CADAS' work. At present this does not seem to be a viable option, but we are open minded about possibilities in the future.

FUNDING GROWTH

We consider commissioned contracts to be a suitable area for expansion, but the opportunities are sadly very limited. We therefore will continue to network and be pro-active in order to be ready to respond wherever an opportunity arises.

We have increased the funding from grants this year and will continue to strive to do so within the constraints of availability. Our plan is to develop an understanding of optimum size based on grant availability and frequency of being able to apply.

We continue to see selling our expertise such as the delivery of training as a viable income source, unfortunately on its own it does not bring in sufficient income. We have started to explore the concept of selling our expertise to local employers in terms of providing them with advice, guidance and services to help them manage substance use in the workplace.

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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2019

c. MAIN ACTIVITIES UNDERTAKEN TO FURTHER THE CHARITY'S PURPOSES FOR PUBLIC BENEFIT

CADAS has both a preventative and a reactive remit. The charity works with members of the public on general health and wellbeing when it comes to substances and addictive behaviour as well as providing support to Cumbrians affected by their own or someone else's problematic substance use.

We are a countywide charity but do not yet have the ability to deliver all of our services in all geographical areas as part of a standardised offer. What we deliver varies depending on the funding we are able to source for different localities. However our goal is to increase the percentage of earned and raised income over the next five years so that we can maintain a core service in key hubs across the county including Barrow, Carlisle, Kendal, Workington and Penrith.

Specific projects or work-streams include:

Sustainable Adult Recovery – this is bespoke support for people with dependency or problematic substance use. We run peer group support sessions, offer individuals personalised therapeutic coaching sessions plus ongoing health and wellbeing maintenance sessions to help them develop long term and sustainable strategies. The majority of this service is delivered through highly trained community volunteers.

STARS: Supporting Teenagers at Risk of Substances – this programme sees us support individual young people using substances with therapeutic coaching and mentoring.

Education and awareness raising sessions – CADAS trains teachers to deliver substance related sessions (e.g. smoking, drug and alcohol awareness, addiction and the teenage brain) and also delivers them to young people in partnership with schools and youth clubs.

Parent, Carer, Family Support Service – This programme offers support to those affected by someone else's substance use via group support sessions and 1:1 talking therapy. We also support Carers who use alcohol or drugs to help cope with their caring role.

Health Promotions – We deliver short, engaging and interactive sessions in public spaces, at events and in the workplace that focus on general health and wellbeing in relation to substances. Activities focus on smoking cessation and awareness plus general alcohol awareness.

Removing barriers to employment – CADAS participates in two multi-agency partnerships, funded by the European Social Fund and the National Lottery Community Fund that focus on supporting vulnerable people furthest removed from the labour market. These projects are:

Building Better Opportunities: Getting Cumbria to Work Barrow and South Lakeland led by Cumbria CVS, and: Working Well led by WEA.

Employer support: occupational health and policy consultation – The charity supports local employers and their staff by providing policy consultation and staff training to managers, shift or team leaders and the general workforce. We also provide occupational health support to employees affected by substances to help the organisation support employee wellbeing, minimise staff turnover and the associated costs.

Professional training – We support workers from all sectors with training across a number of drug and alcohol topics. Health professionals, social workers and teachers access our development resources so that they can support others.

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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2019

Achievements and performance

a. KEY FINANCIAL PERFORMANCE INDICATORS

During the year to 31 March 2019, CADAS has increased total income to £424,780 (an increase of almost 17% on the previous year). Although the Big Lottery funding for Barrow has ended during the year, other grant income has been raised to more than replace this, we have started to explore the concept of selling our expertise and services more broadly to provide alternative sources of sustainable of income.

Expenditure has increased by 9% to £390,085, but on-going efforts to minimise running costs has resulted in an overall surplus for the year of £34,695 compared to £6110 in the previous year. In addition, a sufficient level of reserves has been maintained throughout the year to enable normal, unfunded operating activity for up to a period of three months, should a shortfall in income occur.

b. REVIEW OF ACTIVITIES

CADAS is a small organisation, so our activities as described in the section covering Main Activities undertaken to further the Charity's purposes for Public Benefit provides the review required. The Trustees confirmed that through the activities undertaken by the charity that they have considered the requirements within the Charity Commission guidance on public benefit and believe that they have adhered to this guidance.

c. FUNDRAISING ACTIVITIES/INCOME GENERATION

This information is given in the section Activities for Achieving objectives: Funding Growth.

d. INVESTMENT POLICY AND PERFORMANCE

The charity holds available funds in deposit accounts which earn interest. The Board of Trustees considers the current return on deposits to be in line with expectations and continues to review returns to ensure these are maximised.

Financial review

a. GOING CONCERN

After appropriate examination of the finances, the trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

b. PRINCIPAL RISKS AND UNCERTAINTIES

The Board of Trustees has conducted a review of the major risks to which the charity is exposed through internal and external processes. These risks are documented in a Risk and Opportunities Register which is reviewed and updated regularly by the Finance and Risk Committee who report their findings to the Board of Trustees to inform strategic and operational planning. The control measures in place for all risks are documented and where appropriate, systems or procedures have been established to mitigate the risks identified. Internal control risks are minimised by the implementation of processes for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety and safeguarding legislation for staff, volunteers, service users and visitors to our premises and programmes. All these measures are periodically reviewed to ensure that they continue to meet the needs of the charity.

The principal area of concern continues to be around developing a sustainable financial model for CADAS. The Trustees recognise that the economic landscape for the charitable sector continues to be challenging and it is

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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2019

therefore important to develop a model of sustainable financial management that is not over-dependent on grant and charitable funding. Consequently, trustees are developing a 'paid service' offering supporting local businesses offering occupational health for employees and in the longer term directly to individuals. This development will take some time to build but should ensure a long-term future. However, initial piloting of this work in one organisation has been very successful and generated interest from other large employers in Cumbria and with support of Lancaster University Management School, a detailed analysis of the opportunities, risks and potential market has been undertaken providing a clear evidence base for a business funding proposal to a social enterprise to support taking this work forward.

The control measures in place for all risks are documented and where appropriate, systems or procedures have been established to mitigate the risks identified. Internal control risks are minimised by the implementation of processes for authorisation of all transactions and projects.

Procedures are in place to ensure compliance with health and safety and safeguarding legislation for staff, volunteers, service users and visitors to our premises and programmes. All these measures are periodically reviewed to ensure that they continue to meet the needs of the charity.

Over the last 12 months efficiencies have been made in operational systems; better data collection continues to be a priority to enable more robust information about our service and more effective evaluation of that data to improve delivery of our services and externally demonstrate our impact. Progress has also been made in refreshing policy and procedural documents and we are developing better use of digital technology to reduce costs and increase our reach along with more proactive use of social media to increase our networks across our large rural county of Cumbria.

We have built a stronger link between trustees and employees, and that between our teams across Cumbria. Partnership Working is essential for us, so we continue to build links with health, education and other community-based service organisations. In addition, we are exploring how to match the income we bring in from grants and small pieces of commissioned work with our own earned income from the provision of a 'paid for' service delivered through businesses' occupational health support to their employees, charges to clients that can afford to pay for therapeutic support and delivery of training. It is crucial for our survival to have a more diverse income base in the future.

c. RESERVES POLICY

In line with Charity Commission guidance, our aim is to maintain a sufficient level of reserves to enable normal, unfunded operating activity for up to a period of three months, should a shortfall in income occur, and to take account of potential risks from time to time. Our policy ensures CADAS is able to meet any unforeseen emergency expenditure or unexpected delay in any expected source of income.

Structure, governance and management

a. CONSTITUTION

The company is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 25 February 1991.

The company is constituted under a Memorandum of Association dated 25 February 1991 and is a registered charity number 1002201.

The principle object of the company is 'the promotion of the prevention of harm caused by the use and/or misuse of alcohol and other psychotropic substances'.

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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2019

b. METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

Trustee skills audits are undertaken, and the most recent skills audit carried out this year showed that the team provide a diverse skill and knowledge base for a charity of this size.

New trustees are recruited and selected based on the contribution, skills and expertise that they can make to the organisation with reference to the latest trustee skills audit. This aims to ensure the widest and most appropriate range of skills and knowledge are available through our trustees to the organisation. All trustee appointments are considered and decided upon by the CADAS Board.

There is a Trustee Induction Pack which is regularly reviewed and provided to each new trustee, so they understand the overall mission, values and aims and objectives of the organisation. New trustees are also supported to become involved and provided with relevant Charity Commission documents so that they are aware of their responsibilities.

All trustees attend board meetings and are encouraged to attend strategic planning days, participate in staff interviews and observe the charitable activity first-hand whenever possible.

c. ORGANISATIONAL STRUCTURE AND DECISION MAKING

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

The Board of Trustees administer the charity and meet regularly, at least 4 times a year when all aspects of the strategic management of the charity are discussed.

There is a Finance and Risk sub-committee which also meets at least 4 times a year prior to the main board meetings in order to provide fully considered financial and risk management advice to the Board to help inform their oversight and decision making.

Subject specific sub-committees are formed and meet as and when required to undertake more detailed projects with a view to providing appropriate advice to the Board to help inform their decision making.

There is a permanent Chief Executive Officer whose role is to:

- work closely with the Trustees on all matters of finance, employment and strategic direction
- identify and foster opportunities for partnership working with agencies and organisations providing complementary services to support our work, and
- lead and manage the operational staff and volunteers who deliver a comprehensive recovery; support and educational service to clients and their families across Cumbria.

CUMBRIA ALCOHOL AND DRUG ADVISORY SERVICE
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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2019

Plans for future periods

a. FUTURE DEVELOPMENTS

CADAS will continue to grow a diverse income mix over the next few years and will consider the strategic employment of Community Engagement Workers where we can to help both raise our profile and bring in unrestricted income from local community fundraising activity.

We will continue to grow our services in West Cumbria.

We will work to be more strategic in our relationships with private industry and develop specific products to sell to them in terms of employee assistance and occupational health.

We will continue to champion the issues of clients in rural areas and look for innovative ideas as to how to support them effectively – including improved digital services.

The charity's next strategic plan is due in 2020 so the year 2019/20 will involve a number of stakeholder consultation activities and events so that the plan going forward is one that is connected and relevant.

TRUSTEES' RESPONSIBILITIES STATEMENT

The Trustees (who are also directors of Cumbria Alcohol and Drug Advisory Service for the purposes 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. Under company law the Trustees must not approve the financial statements unless they are satisfied that they 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 judgments and accounting estimates that are reasonable and prudent;
- 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 are sufficient to show and explain the charitable company's transactions and 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.

This report was approved by the Trustees, on 14th Nov 2019 and signed on their behalf by:



Mr C E Robertshaw,
Trustee

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**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2019**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CUMBRIA ALCOHOL AND DRUG
ADVISORY SERVICE (the 'company')**

I report to the charity Trustees on my examination of the accounts of the company for the year ended 31 March 2019.

This report is made solely to the company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's Trustees as a body, for my work or for this report.

RESPONSIBILITIES AND BASIS OF REPORT

As the Trustees of the company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the company's accounts 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 the company'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 member of Association of Chartered Certified Accountants, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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

Signed: 

Dated: 3 December 2019

Karen A Rae FCCA

Armstrong Watson Audit Limited
Carlisle

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**STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2019**

	Note	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
INCOME FROM:					
Donations and legacies	2	5,919	15,733	21,652	3,416
Charitable activities	3	13,011	380,918	393,929	353,948
Other trading activities	5,6	8,217	-	8,217	4,631
Investments	7	982	-	982	1,316
TOTAL INCOME		28,129	396,651	424,780	363,311
EXPENDITURE ON:					
Charitable activities		30,863	359,222	390,085	357,201
TOTAL EXPENDITURE	8	30,863	359,222	390,085	357,201
NET INCOME / (EXPENDITURE) BEFORE TRANSFERS					
Transfers between Funds	13	(2,734) 104,432	37,429 (104,432)	34,695 -	6,110 -
NET INCOME / (EXPENDITURE) BEFORE OTHER RECOGNISED GAINS AND LOSSES					
Gains on revaluations of fixed assets	10	101,698 -	(67,003) -	34,695 -	6,110 49,361
NET MOVEMENT IN FUNDS		101,698	(67,003)	34,695	55,471
RECONCILIATION OF FUNDS:					
Total funds brought forward		111,821	156,037	267,858	212,387
TOTAL FUNDS CARRIED FORWARD		213,519	89,034	302,553	267,858

The notes on pages 14 to 27 form part of these financial statements.

CUMBRIA ALCOHOL AND DRUG ADVISORY SERVICE
(A company limited by guarantee)
REGISTERED NUMBER: 02585199

BALANCE SHEET
AS AT 31 MARCH 2019

	Note	£	2019 £	£	2018 £
FIXED ASSETS					
Tangible assets	10		103,187		103,023
CURRENT ASSETS					
Debtors	11	118,846		30,254	
Cash at bank and in hand		122,781		181,843	
		<u>241,627</u>		<u>212,097</u>	
CREDITORS: amounts falling due within one year	12	<u>(42,261)</u>		<u>(47,262)</u>	
NET CURRENT ASSETS			<u>199,366</u>		<u>164,835</u>
NET ASSETS			<u>302,553</u>		<u>267,858</u>
CHARITY FUNDS					
Restricted funds	13		89,034		156,037
Unrestricted funds:					
Unrestricted funds	13	164,158		62,460	
Revaluation reserve		<u>49,361</u>		<u>49,361</u>	
Total unrestricted funds			<u>213,519</u>		<u>111,821</u>
TOTAL FUNDS			<u>302,553</u>		<u>267,858</u>

The company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The Trustees consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees on 14th Nov. 2019, and signed on their behalf, by:



.....
Mr C E Robertshaw,
Trustee

The notes on pages 14 to 27 form part of these financial statements.

CUMBRIA ALCOHOL AND DRUG ADVISORY SERVICE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019

1. ACCOUNTING POLICIES (continued)

1.6 Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities incorporating income and expenditure account.

Tangible fixed assets are carried at cost or valuation, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold property	-	not depreciated
Fixtures and fittings	-	20% - reducing balance
Office equipment	-	3 years - straight line

1.7 Revaluation of tangible fixed assets

The company has adopted the revaluation model to revalue items of property, plant and equipment whose fair value can be measured reliably. The revaluations shall be made with sufficient regularity to ensure that the carrying amount does not differ materially from that which would be determined using fair value at the end of the reporting period.

The fair value of land and buildings is usually determined from market-based evidence by appraisal that is normally undertaken by professionally qualified valuers. The fair value of items of plant and machinery is usually their market value determined by appraisal.

Revaluation gains and losses are recognised in other comprehensive income and accumulated in equity.

1.8 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the Bank.

1.9 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.10 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

CUMBRIA ALCOHOL AND DRUG ADVISORY SERVICE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019

1. ACCOUNTING POLICIES (continued)

1.11 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.12 Financial Instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.13 Taxation

The company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

1.14 Pensions

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

1.15 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019**

1. ACCOUNTING POLICIES (continued)

1.16 Critical accounting estimates and areas of judgment

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The company makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Critical areas of judgment:

The entity operates out of several locations which support multiple projects. As a result, the directors have estimated that the most appropriate basis of support cost allocation at these sites is by hours worked on projects by staff.

Establishing useful economic lives:

Establishing useful economic lives for depreciation purposes of property, plant and equipment comprise a significant portion of the total fixed assets. The annual depreciation charge depends primarily on the estimated useful economic lives of each type of asset and estimates of residual values. The directors regularly review these assets useful economic lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset useful lives can have a significant impact on depreciation charges for the period. Details of the depreciation policies based on estimated useful economic lives are included in accounting policies note 1.6.

2. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
Donations	5,919	15,733	21,652	3,416
<i>Total 2018</i>	<i>3,241</i>	<i>175</i>	<i>3,416</i>	

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
Drug and alcohol support	13,011	380,918	393,929	353,948
<i>Total 2018</i>	<i>4,660</i>	<i>349,288</i>	<i>353,948</i>	

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4. ANALYSIS OF INCOME FROM CHARITABLE ACTIVITIES BY TYPE OF INCOME

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
Grant income	-	380,918	380,918	345,844
Training income	-	-	13,011	8,104
	<u>-</u>	<u>380,918</u>	<u>393,929</u>	<u>353,948</u>
<i>Total 2018</i>	<u>4,660</u>	<u>349,288</u>	<u>353,948</u>	

5. FUNDRAISING INCOME

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
Fundraising events	5,019	-	5,019	2,465
	<u>5,019</u>	<u>-</u>	<u>5,019</u>	<u>2,465</u>
<i>Total 2018</i>	<u>2,239</u>	<u>226</u>	<u>2,465</u>	

6. TRADING ACTIVITIES

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
Charity trading income				
Rent receivable	3,198	-	3,198	2,166
	<u>3,198</u>	<u>-</u>	<u>3,198</u>	<u>2,166</u>
Net income from trading activities	<u>3,198</u>	<u>-</u>	<u>3,198</u>	<u>2,166</u>

7. INVESTMENT INCOME

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
Interest received	982	-	982	1,316
	<u>982</u>	<u>-</u>	<u>982</u>	<u>1,316</u>
<i>Total 2018</i>	<u>1,316</u>	<u>-</u>	<u>1,316</u>	

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019**

8. ANALYSIS OF EXPENDITURE BY EXPENDITURE TYPE

	Staff costs	Depreciation	Other costs	Total	Total
	2019	2019	2019	2019	2018
	£	£	£	£	£
Drug and alcohol support	287,951	2,517	99,618	390,086	357,201
<i>Total 2018</i>	253,721	3,190	100,290	357,201	

9. STAFF COSTS

Staff costs were as follows:

	2019	2018
	£	£
Wages and salaries	260,820	230,312
Social security costs	13,466	12,506
Other pension costs	13,665	10,903
	287,951	253,721

The average number of persons employed by the company during the year was as follows:

	2019	2018
	No.	No.
Employees	17	14

No employee received remuneration amounting to more than £60,000 in either year.

The key management personnel of the charity comprise the Trustees and the Chief Executive Officer. The total remuneration of key management personnel during the year was £44,413 (2018: £31,332).

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019**

10. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Office equipment £	Total £
Cost or valuation				
At 1 April 2018	95,000	146,392	112,348	353,740
Additions	-	1,490	1,191	2,681
At 31 March 2019	95,000	147,882	113,539	356,421
Depreciation				
At 1 April 2018	-	141,125	109,592	250,717
Charge for the year	-	1,078	1,439	2,517
At 31 March 2019	-	142,203	111,031	253,234
Net book value				
At 31 March 2019	95,000	5,679	2,508	103,187
At 31 March 2018	95,000	5,267	2,756	103,023

Included in freehold land and buildings is 52 Paradise St, Barrow-in-Furness, Cumbria, LA14 1JG. On the 24th May 2018, this property was revalued by Ross Estate Agencies for an open market value of £95,000. The original cost of the property was £45,639.

The trustees still believe the value of the freehold building is appropriate at the year end.

If the land and buildings had not been included at valuation they would have been included under the historical cost convention as follows:

	2019 £	2018 £
Cost	45,639	45,639
Accumulated depreciation	-	-
Net book value	45,639	45,639

11. DEBTORS

	2019 £	2018 £
Trade debtors	84,398	19,960
Prepayments and accrued income	34,448	10,294
	118,846	30,254

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019**

12. CREDITORS: Amounts falling due within one year

	2019 £	2018 £
Trade creditors	7,925	18,875
Other taxation and social security	1,717	5,323
Accruals	32,619	23,064
	<u>42,261</u>	<u>47,262</u>

13. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 April 2018 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2019 £
Unrestricted funds					
General Funds - all funds	<u>111,821</u>	<u>28,129</u>	<u>(30,863)</u>	<u>104,432</u>	<u>213,519</u>

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**NOTES TO THE FINANCIAL STATEMENTS
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Restricted funds

The National Lottery	(1,072)	68,332	(67,260)	-	-
The Henry Smith Charity	1,966	-	(1,966)	-	-
Lloyds Bank Foundation	4,406	25,000	(27,172)	-	2,234
Unity Asset Fund	13	5,000	(2,396)	-	2,617
The Sir John Fisher Foundation	(1)	-	1	-	-
Cumbria County Council – PCFS Service	1,988	50,000	(42,556)	(9,432)	-
Cumbria County Council – Barrow Local Committee	2,224	-	(2,224)	-	-
Eden Carers	(1)	-	1	-	-
Francis C Scott Charitable Trust (CEO role)	(4,467)	20,000	(10,888)	-	4,645
The Sir John Fisher Foundation (CEO role)	9,205	12,500	(19,910)	-	1,795
Cumbria County Council – Allerdale Local Committee	1,983	-	(1,983)	-	-
BAE	1,189	25,000	(20,345)	-	5,844
Cumbria County Council – Copeland Local Committee	259	9,251	(4,474)	-	5,036
Cumbria County Council – South Lakeland Local Committee	1,391	-	(1,391)	-	-
Copeland Community Fund	(3,901)	9,141	(5,240)	-	-
Carlisle Carers	32	-	(32)	-	-
Santander	2,689	-	(2,689)	-	-
South Lakeland District Council	3,657	3,811	(7,468)	-	-
The Hadfield Trust	1,905	-	(1,905)	-	-
Building Better Opportunities: Getting Cumbria to Work: Barrow and South Lakeland	12,498	18,733	(24,896)	-	6,335
Allerdale Health and Well-Being Partnership	25,074	-	(15,880)	-	9,194
Sellafield	-	15,909	(11,776)	-	4,133
Francis Scott Foundation (2)	-	10,000	(6,693)	-	3,307
Building Better Opportunities - Working Well Partnership (Carlisle & Eden)	-	6,200	(6,200)	-	-
Walney Wind Farm	-	2,275	(2,027)	-	248
United Utilities Legacy Fund	-	12,000	(10,997)	-	1,003
#1 Will Fund	-	5,000	(3,736)	-	1,264
Invited Guest Trust	-	20,000	(9,887)	-	10,113
Tesco	-	2,000	(2,000)	-	-
R J Stephenson Trust	-	16,733	(11,732)	-	5,001
Frieda Scott Charitable Trust	-	15,000	(8,510)	-	6,490
Majik House	-	3,313	(3,313)	-	-
The Sir John Fisher Foundation (3)	-	28,828	(12,106)	-	16,722
Cumbria Youth Alliance (2)	-	8,325	(5,550)	-	2,775
Property	95,000	-	-	(95,000)	-
Cumbria County Council	-	4,300	(4,022)	-	278
	<u>156,037</u>	<u>396,651</u>	<u>(359,222)</u>	<u>(104,432)</u>	<u>89,034</u>
Total of funds	<u>267,858</u>	<u>424,780</u>	<u>(390,085)</u>	<u>-</u>	<u>302,553</u>

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NOTES TO THE FINANCIAL STATEMENTS
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13. STATEMENT OF FUNDS (continued)

The National Lottery, funding for adult recovery services in the Furness area.

The Henry Smith Charity, funding for adult recovery services in the Furness area.

Lloyds Bank Foundation, funding towards core costs enabling the charity to operate adult recovery services countywide.

Unity Asset Fund, funding towards the delivery of health and well-being activities in the Carlisle area.

The Sir John Fisher Foundation, funding towards adult recovery services in the Furness area.

Cumbria County Council – PCFS Service, funding for the support of those affected by a loved one's substance use or those using substances to cope with their caring role.

Cumbria County Council – Barrow Local Committee, funding towards the support of young people using substances and towards educational workshops.

Eden Carers, funding to support young carers develop resilience in their caring role.

Francis C Scott Charitable Trust (CEO role), funding toward the salary of a new CEO.

The Sir John Fisher Foundation (CEO role), funding toward the salary of a new CEO.

Cumbria County Council – Allerdale Local Committee, funding towards the support of young people using substances and towards educational workshops.

BAE, funding for adult recovery services in the Furness area.

Cumbria County Council – Copeland Local Committee, funding towards the support of young people using substances and towards educational workshops.

Cumbria County Council – South Lakeland Local Committee, funding towards the support of young people using substances and towards educational workshops.

Copeland Community Fund, funding towards the support of young people using substances and towards educational workshops.

Carlisle Carers, funding towards the delivery of health and well-being activities for carers in the Carlisle area.

Santander, funding towards the cost of a volunteer training course.

South Lakeland District Council, funding towards the provision of drug and alcohol related training to those working with domestic abuse victims or perpetrators.

The Hadfield Trust, funding towards the support of young people using substances and towards educational workshops.

Building Better Opportunities: Getting Cumbria to Work: Barrow and South Lakeland is one of three partnership projects in Cumbria being jointly funded by the National Lottery Community Fund and the European Social Fund. CADAS has funding towards the provision of support to people furthest removed from the labour market.

Allerdale Health and Well-Being Partnership, funding for smoking and alcohol awareness work throughout Allerdale.

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**NOTES TO THE FINANCIAL STATEMENTS
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13. STATEMENT OF FUNDS (continued)

Sellafield, funding to deliver a Level 3 Certificate in 'Working with Vulnerable Young People across West Cumbria.

Francis C Scott Charitable Trust (Allerdale, Carlisle and Copeland young people), funding towards the support of young people using substances and towards educational workshops.

Building Better Opportunities (BBO) - Working Well Partnership (Carlisle & Eden) is one of three partnership projects in Cumbria being jointly funded by the National Lottery Community Fund and the European Social Fund. CADAS has funding towards the provision of support to people furthest removed from the labour market.

Walney Wind Farm, funding towards volunteer training and co-ordination in the Furness area
United Utilities Legacy Fund (Via Cumbria Community Foundation), funding towards a volunteer co-ordinator for West Cumbria.

I Will Fund (via Cumbria Community Foundation), funding for a substance use related, youth social action project in Barrow.

Invited Guest Trust, funding toward the training of walk leaders and the delivery of doorstep walks as part of a health and wellbeing programme.

Tesco, funding towards volunteer training in West Cumbria.

RJ Stephenson Trust, funding towards a variety of support services in the Kendal area.

Frieda Scott Charitable Trust, funding towards a variety of support services in the Kendal area.

Majjik House, funding towards the rent of our Kendal office.

The Sir John Fisher Foundation, funding towards adult recovery services in the Furness Area.

Cumbria Youth Alliance, funding towards the support of young people using substances and towards educational workshops.

Cumbria County Council – Copeland Local Committee, funding towards a smoking awareness programme aimed at teachers and youth workers throughout Copeland.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019**

13. STATEMENT OF FUNDS (continued)

STATEMENT OF FUNDS - PRIOR YEAR

	<i>Balance at 1 April 2017 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2018 £</i>
General funds					
General Funds - all funds	121,109	13,622	(22,910)	-	111,821
Restricted funds					
The National Lottery	2,187	137,845	(141,104)	-	(1,072)
The Henry Smith Charity	6,250	21,000	(25,284)	-	1,966
Lloyds Bank Foundation	2,083	25,000	(22,677)	-	4,406
Unity Asset Fund	2,932	6,556	(9,475)	-	13
The Sir John Fisher Foundation	4,000	-	(4,001)	-	(1)
Cumbria County Council - PCFS Service	-	44,207	(42,219)	-	1,988
Cumbria County Council - Barrow Local Committee	2,700	-	(476)	-	2,224
Eden Carers	2,518	3,381	(5,900)	-	(1)
Francis C Scott Charitable Trust (CEO role)	6,990	-	(11,457)	-	(4,467)
The Sir John Fisher Foundation (CEO role)	13,979	20,000	(24,774)	-	9,205
Cumbria County Council - Allerdale Local Committee	-	4,500	(2,517)	-	1,983
BAE	-	5,000	(3,811)	-	1,189
Cumbria County Council - Copeland Local Committee	-	4,665	(4,406)	-	259
Cumbria County Council - South Lakeland Local Committee	-	5,000	(3,609)	-	1,391
Copeland Community Fund	-	9,553	(13,454)	-	(3,901)
Carlisle Carers	-	2,890	(2,858)	-	32
Santander	-	5,000	(2,311)	-	2,689
South Lakeland District Council	-	4,000	(343)	-	3,657
The Hadfield Trust	-	3,000	(1,095)	-	1,905
Building Better Opportunities: Getting Cumbria to Work: Barrow and South Lakeland	-	18,094	(5,596)	-	12,498
Allerdale Health & Well-Being Partnership	-	30,000	(4,926)	-	25,074
Cumbria County Council - Carlisle Local Committee	2,000	(2)	(1,998)	-	-
Property	45,639	-	-	49,361	95,000
	<u>91,278</u>	<u>349,689</u>	<u>(334,291)</u>	<u>49,361</u>	<u>156,037</u>
Total of funds	<u>212,387</u>	<u>363,311</u>	<u>(357,201)</u>	<u>49,361</u>	<u>267,858</u>

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**NOTES TO THE FINANCIAL STATEMENTS
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SUMMARY OF FUNDS - CURRENT YEAR

	Balance at 1 April 2018 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2019 £
General funds	111,821	28,129	(30,863)	104,432	213,519
Restricted funds	156,037	396,651	(359,222)	(104,432)	89,034
	<u>267,858</u>	<u>424,780</u>	<u>(390,085)</u>	<u>-</u>	<u>302,553</u>

SUMMARY OF FUNDS - PRIOR YEAR

	Balance at 1 April 2017 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2018 £
General funds	121,109	13,622	(22,910)	-	111,821
Restricted funds	91,278	349,689	(334,291)	49,361	156,037
	<u>212,387</u>	<u>363,311</u>	<u>(357,201)</u>	<u>49,361</u>	<u>267,858</u>

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £
Tangible fixed assets	103,187	-	103,187
Current assets	130,971	110,658	241,629
Creditors due within one year	(13,292)	(28,971)	(42,263)
	<u>213,519</u>	<u>89,034</u>	<u>302,553</u>

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	Unrestricted funds 2018 £	Restricted funds 2018 £	Total funds 2018 £
Tangible fixed assets	8,023	95,000	103,023
Current assets	129,335	82,762	212,097
Creditors due within one year	(25,537)	(21,725)	(47,262)
	<u>111,821</u>	<u>156,037</u>	<u>267,858</u>

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FOR THE YEAR ENDED 31 MARCH 2019

15. PENSION COMMITMENTS

The charitable company contributes towards the employees' personal pension schemes. Total contributions payable by the company amounted to £13,665 (2018 - £10,903). Contributions outstanding at the year end totalled £2,951 (2018 - £3,083).

16. OPERATING LEASE COMMITMENTS

At 31 March 2019 the total of the Charity's future minimum lease payments under non-cancellable operating leases was:

	2019 £	2018 £
Amounts payable:		
Within 1 year	2,891	-
Between 1 and 5 years	4,337	-
	<hr/>	<hr/>
Total	7,228	-
	<hr/> <hr/>	<hr/> <hr/>

17. RELATED PARTY TRANSACTIONS

During the year 1 trustee was reimbursed £107 for travel related expenses.

18. FUND TRANSFERS

During the year a transfer was made from a restricted property fund to unrestricted funds amounting to £95,000 in relation to a property. The conditions originally attached to this funding stream were deemed to be satisfied once a building had been purchased by the charity. The Trustees are satisfied that no restrictions remain and have decided to transfer the value of the fund to general reserves as appropriate.