

REGISTERED COMPANY NUMBER: 06004537 (England and Wales)
REGISTERED CHARITY NUMBER: 1139865

**Report of the Trustees and
Audited Financial Statements for the Year Ended 31 March 2018
for
DOUBLE IMPACT SERVICES**

Keith Willis Associates Ltd (Statutory Auditor)
Gothic House
Barker Gate
Nottingham
Nottinghamshire
NG1 1JU

DOUBLE IMPACT SERVICES

Contents of the Financial Statements
FOR THE YEAR ENDED 31 MARCH 2018

	Page
Report of the Trustees	1 to 7
Report of the Independent Auditors	8 to 9
Statement of Financial Activities	10
Balance Sheet	11
Cash Flow Statement	12
Notes to the Cash Flow Statement	13
Notes to the Financial Statements	14 to 20
Detailed Statement of Financial Activities	21

DOUBLE IMPACT SERVICES
Report of the Trustees
FOR THE YEAR ENDED 31 MARCH 2018

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2018. The trustees have adopted the provisions of 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) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The principal objective of the company is to relieve sickness and promote and protect the health and recovery of those with alcohol and drug misuse problems, by the provision of information, advice and support in order to alleviate their needs.

In 2017-18 our focus continued to be the promotion and protection of the health and recovery of those with drug and alcohol problems in Nottingham City and Nottinghamshire, and also those in Lincolnshire.

Our objectives for the year were:

1. To effectively deliver the contract for city services as part of the new Nottingham Recovery Network partnership.
2. To effectively deliver our contract for Lincolnshire County Council as part of the Lincolnshire Recovery Network.
3. To develop the charity's new building in Mansfield (The Academy Nottinghamshire) and its associated projects so that the running of the building is sustainable.
4. To continue to develop the social enterprise hub Café Sobar (Double Impact Synergy CIC) aimed at creating social inclusion and employment opportunities for our beneficiaries and secure its sustainability.
5. To maintain and improve the high standards of service which we already offer.
6. To consolidate our Academy model and put in place systems and procedures to align the quality of its delivery across all sites, including the development of the model into a licensable product.
7. To develop partnerships with other agencies to ensure a seamless and consistent service for the benefit of service users and with other sectors for the benefit of the charity as a whole.
8. To continue to explore new income streams and related addiction markets reduce costs to support the sustainability of the charity for the benefit of those we aim to help.

DOUBLE IMPACT SERVICES
Report of the Trustees
FOR THE YEAR ENDED 31 MARCH 2018

OBJECTIVES AND ACTIVITIES

Significant activities

In order to achieve these overarching aims, over the years we have developed a comprehensive programme of 1-1 support and group activities which:

- Connect people with their values, each other and their local communities
- Provide structured interventions to build skills and confidence
- Reduce relapse into substance misuse and promote choices including abstinence
- Remove barriers to education, vocational training, employment and housing
- Support social and financial inclusion
- Promote improvements in health and well being
- Reduce relapse into criminal activity
- Provide an environment offering peer support and mutual respect
- Involve service users in all aspects of our delivery

Recovery and community integration is achieved by providing opportunities for personal development, healthy choices, education, vocational training, employment and access to housing.

The experienced and multi-disciplined team of staff utilise a wide range of skills to deliver the diverse services that are provided to effectively meet the complex needs of its service users.

After a process of re-tendering Double Impact continues to be a delivery partner in the new Nottingham Recovery Network partnership, commissioned to deliver integrated drug and alcohol services within Nottingham city. This new contract commenced in July 2016 and at the time of writing is currently performing ahead of target expectations.

A new Lincolnshire Academy was commissioned through the local authority the contract for which commenced in October 2016. This represented a significant step for the charity as it is the first contract/ service we have delivered outside of Nottinghamshire. Work in this area is developing well.

In 2017-18 we delivered several employability-focused projects, funded by the Big Lottery Fund. These were 'Recovery Recruitment' projects in Nottingham city and Mansfield, plus two 'Building Better Opportunities' projects, also based respectively in Nottingham and Mansfield. These are all aimed at supporting people in recovery into education, training and employment. The Recovery Recruitment project based in Nottingham city ended in January 2018.

The Big Lottery Fund also continued to support the charity's social enterprise Café Sobar with a grant.

The Homelessness Prevention Service, which provided tenancy support services to people with drug and/or alcohol issues ended in May 2018 due to changes in how these services were funded and procured.

The charity retained the ISO 9001 quality standard in April 2018 for a further 12 months.

STRATEGIC REPORT

Achievement and performance

Against the backdrop of limited resources and insecurities over funding, the charity has a deficit for the period of £137,071 (2017 - £227,565) with an income of £1,504,471 (2017 - £1,305,932). Through successfully securing our public sector contract for services in Nottingham city our income from this contract was £586,486 (2017 - £655,427) which currently represents 39% (2017 - 50%) of our total income.

DOUBLE IMPACT SERVICES
Report of the Trustees
FOR THE YEAR ENDED 31 MARCH 2018

STRATEGIC REPORT

Financial review

Principal funding sources

The board confirms that on a fund by fund basis the charity's assets are available and adequate to fulfil the obligations of the charity. The board regards all activities as fulfilling the main objective of the charity, therefore the disclosure in the accounts is only shown as unrestricted funds. Depending upon the source of the funds, the company specifies and allocates funds to the designated projects which form part of the overall objective.

During 2017-18 the charity's core funding comprised grants and sponsorship from local authorities under service level agreements.

The principal funding sources in 2017-18 were public sector contracts from:

- Nottingham City Crime & Drugs Partnership
- Lincolnshire County Council
- The Big Lottery Fund

In addition the charity received further instalments of the Big Lottery Fund 'Reaching Communities' grant for Café Sobar and Recovery Recruitment projects in Nottingham and Nottinghamshire as well as payments for Building Better Opportunities projects which commenced in January 2017.

The charity also received grants from the Big Potential and the Heritage Lottery Fund.

Total funds included £586,486 from Nottingham City CDP (2017 - £655,447) and £373,424 from Lincolnshire County Council (2017 - £149,849). £227,719 was received from The Big Lottery Fund (2017 - £291,820).

Reserves policy

The Board has examined the charity's requirements for reserves in the light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible assets held by the charity should be between 40-50% of current expenditure. In the event of reserves dipping below the target Double Impact will aim to restore the reserves to at least 33% of expenditure over the next four years. This could be achieved by increased fund raising, increasing earned income or reducing expenditure. If reserves exceed 50% of expenditure Double Impact will consider the likely expenditure over the next two years and aim for reserves to be less than 50% of turnover by the end of two years.

Double Impact needs reserves to meet contractual liabilities should the organisation have to close, to meet unexpected costs such as break down of essential office machinery and staff cover, to replace equipment as it wears out, to ensure that the organisation can continue to provide a stable and quality service to those who need them through avoiding redundancies caused by financial crisis, to provide working capital when funding is paid in arrears and enable the organisation to bid for other funding with payment made in arrears, and to meet legal conditions relating to restricted reserves (this applies to much of Double Impact's funding).

Reserves were £630,327 at 31/3/2018 being 38% of expenditure during the year.

DOUBLE IMPACT SERVICES

Report of the Trustees FOR THE YEAR ENDED 31 MARCH 2018

STRATEGIC REPORT

Future plans

The charity will focus on the following objectives over the next 12 months:

1 Staying at the forefront of recovery interventions - We will continue to develop appropriate interventions to meet the changing needs of the substance using population; we will ensure that we deliver Recovery from the beginning of individuals' journeys, to the end, both widening the door to Recovery for more people and empowering them to exit the system through a choice of reintegration pathways. We will continue to foster the growth of mutual aid networks & champion abstinence as an achievable goal for the many.

2 Sustainability & growth - We will explore and develop new opportunities for income diversification, balancing the need for growth with our ability to deliver our mission effectively. We will target key opportunities in the region and build positive relationships with commissioners. We will continue to build a suitable 'portfolio of partners', equipping us to compete more effectively for selected regional public sector contracts, whilst promoting and retaining what is unique about Double Impact.

3 Café Sobar: Delivering social impact and developing our profile - Our social enterprise, Café Sobar, an alcohol-free café and venue, provides a platform through which we can engage with the community, partners and other sectors. We will work to maximise these opportunities to ensure that it achieves financial sustainability whilst continuing to provide social inclusion and employment opportunities for people in recovery, and contributing to Double Impact's overall sustainability.

4 Ensuring Continuous Improvement - We will monitor and review the ongoing effectiveness of the organization's operational processes, our governance, staffing structures and communications, and continue to improve the quality of all our services, using service user involvement as a key mechanism for this. We will maintain our accreditation with relevant awarding and regulatory bodies.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a limited company, limited by guarantee, as defined by the Companies Act 2006 and was incorporated on 21/11/2006. The company was established under a Memorandum which established the objects and powers of the charitable company and it is governed under its Articles of Association, which were last amended on 9th February 2012. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and appointment of new trustees

The company may by ordinary resolution appoint a person who is willing to act to be a trustee either to fill a vacancy or as an additional trustee and may also determine the rotation in which any additional trustees are to retire.

Organisational structure

The Board of Directors comprises the Chairperson, the Treasurer and not less than three other Directors. There is no maximum number of members of Directors. Directors retire by rotation at the AGM according to their length in service after which they may be reappointed. The directors of the company are also charity trustees for the purposes of charity law.

All directors give their time voluntarily. They receive no remuneration or benefits from the charity for their duties as board members, as set out in note 7 to the accounts. Any remuneration of trustees for additional commercial services provided to the company are set out in note 13 to the accounts.

Double Impact recognises that an effective board of trustees is essential if the organisation is to be effective in achieving its objects and operates a policy to support this. The Board has a good mix of voluntary/charitable sector skills, however, it also recognises the need to respond to changes in the wider funding landscape. To this end the company conducted a trustee skills audit and have been actively seeking to recruit new trustees to enhance the skills pool and ensure a more diverse mix of representation; at the time of writing a new Chair and a new shared Vice-Chair position have been appointed. Service user representation is given at a local level and cascaded upwards to the Board.

The board of trustees meet regularly to administer the company's activities. The day to day running of the company is the responsibility of the CEO, Mr Graham Miller, who reports to the board on a regular basis.

The Head Office function is situated at 22-24 Friar Lane, Nottingham. NG1 6DQ.

DOUBLE IMPACT SERVICES

Report of the Trustees FOR THE YEAR ENDED 31 MARCH 2018

STRUCTURE, GOVERNANCE AND MANAGEMENT

Induction and training of new trustees

The induction and training of trustees is viewed as an ongoing process and relevant training opportunities are brought to the attention of the board as required.

When new trustee/directors are recruited the Company helps them adjust to their new role quickly and easily so that they become integrated and productive as soon as possible.

A personal induction plan is drawn up for each new trustee depending on their existing knowledge of the organisation and their differing roles. Where appropriate short training sessions are organised to meet the needs of more than one trustee where identified. All trustees receive the following:

- An introduction to the business, services, staffing structure, colleagues and aims.
- The Trustee Handbook and Trustee Contract.
- A tour of the premises and the services.
- The Charity Commission's Guide 'The Essential Trustee'.

Related parties

The Charity works within a wider system of drug, alcohol and other health & social care providers and its services are performance managed at a local strategic level by commissioners and funding bodies including the Nottingham City Crime and Drugs Partnership and the Lincolnshire County Council Substance Misuse Commissioning Team. Due to our current funding arrangements, much of the work of the charity is guided by local and national drugs policy; in Dec 2013, the coalition government released its updated national drug strategy and the Public Health Outcomes Framework, which emphasise the role of recovery leading to employment and reintegration into society and the role of mutual aid networks. Double Impact welcomed these strategic documents as we have always defined ourselves as a service dedicated to recovery. We continue to proactively target the opportunities that are arising as a result of this. An updated drug strategy was released in 2017.

A new legal structure was set up on 19 December 2013, Double Impact Synergy CIC, a Community Interest Company limited by guarantee, to incorporate our two new social enterprises, Café Sobar and Recovery Recruitment. This action was taken to minimise any potential financial risks to the Charity.

Café Sobar

Café Sobar is an alcohol-free bar, restaurant and venue. Café Sobar opened its doors to the general public in January 2014. Over the past 12 months the organisation has been developing the business model and the social objectives of the enterprise; this has resulted in a training programme for people in recovery to work as volunteers within the business and has created more recovery-focused events and opportunities for people still in treatment services and in the wider recovery community to benefit from what the venue has to offer. Our aim over the next few months is to continue to develop the turnover and profitability of the enterprise to achieve financial sustainability.

The Academy Model

Over the past 12 months we have further developed an Academy model of service delivery which has been commissioned as part of various systems. The model provides a progression pathway for service users (known as students) based around accredited training, education and employment focused opportunities. To support this the charity has achieved Recognised Centre status with Certa (formerly the Open College Network). During this period we have been exploring different routes to market for the model which will enable it to achieve more impact and to generate an income stream for the charity.

The Academy Building

In February 2016 we officially opened our new building, purchased with the support of a Public Health England capital grant (and the support of Notts County Council) as a hub for recovery in the north of the county. The building was refurbished to a high standard and equipped with a digital inclusion suite. It is staffed through the Recovery Recruitment project (funded by the Big Lottery Fund) and is the base for the Building Better Opportunities staff based in Mansfield..

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06004537 (England and Wales)

Registered Charity number

1139865

DOUBLE IMPACT SERVICES

Report of the Trustees FOR THE YEAR ENDED 31 MARCH 2018

REFERENCE AND ADMINISTRATIVE DETAILS

Registered office

24 Friar Lane
Nottingham
NG1 6DQ

Trustees

Mr D A Newmarch
Mr I S Unell
Mr R W Wakefield
Mr A P Pearson
Mrs K Glover
Mrs S M Scott
Mr S Little

Company Secretary

Mr G Miller

Auditors

Keith Willis Associates Ltd (Statutory Auditor)
Gothic House
Barker Gate
Nottingham
Nottinghamshire
NG1 1JU

Bankers

National Westminster Bank Plc
Nottingham City Branch
8 South Parade
Nottingham
NG1 2JS

COMMENCEMENT OF ACTIVITIES

Double Impact Services was established in 1998 as a not-for-profit organisation and was awarded registered charity status on 17 January 2011.

PUBLIC BENEFIT

The trustees have had due regard to guidance published by the Charities Commission on public benefit.

A key approach we take in generating public benefit is through empowering our service users to become peer mentors/ volunteers on a formal and informal basis; they then strengthen their own recoveries through helping others who are not as far on in their recovery journeys. This approach creates a 'double outcome' for our service interventions.

Double Impact commissioned an impact report which resulted in an independently validated Social Return On Investment Value (SROI) ratio of £4.02 for every £1 invested.

In summary, this report evidences that Double Impact enables service users who engage in their activities to:

- " Improve and sustain their ability to maintain abstinence from problematical substance misuse
- " Avoid involvement in acquisitive substance misuse related crime and related anti-social behaviours
- " Increase self confidence
- " Improve relationships with peers, partners, parents and children
- " Develop ability to pursue job-related training and employment and gain qualifications
- " Participate in recovery communities
- " Achieve improved physical and mental health

See the full report at:

https://www.doubleimpact.org.uk/wp-content/uploads/2018/05/SROI_report_-_Double_Impact_Aug_2013.pdf

The impact of our work goes far beyond those we help directly and includes reducing the distress suffered by families and friends of problematic substance misusers through to reducing the burden upon local health, social care and criminal justice services; the crucial role that the charity plays in promoting sustained recovery from addiction greatly reduces the combined costs to the individual and society of an individual relapsing and being 'recycled' through the system again. Over the years we have designed and improved upon a holistic package of support that can be tailored to an individual's unique circumstances and needs.

DOUBLE IMPACT SERVICES

Report of the Trustees FOR THE YEAR ENDED 31 MARCH 2018

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of Double Impact Services for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and 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 business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Keith Willis Associates Ltd (Statutory Auditor), will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 18 December 2018 and signed on the board's behalf by:

Mr R W Wakefield - Trustee

**Report of the Independent Auditors to the Members of
Double Impact Services**

Opinion

We have audited the financial statements of Double Impact Services (the 'charitable company') for the year ended 31 March 2018 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and 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 (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 2018 and of its incoming resources and application of resources, including its income and expenditure, 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 Auditors 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.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

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 Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, 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.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

**Report of the Independent Auditors to the Members of
DOUBLE IMPACT SERVICES**

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 purposes 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.

Our 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 a Report of the Independent Auditors 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.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

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 auditors' 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.

Keith Andrew Willis (Senior Statutory Auditor)
for and on behalf of Keith Willis Associates Ltd (Statutory Auditor)
Gothic House
Barker Gate
Nottingham
Nottinghamshire
NG1 1JU

18 December 2018

DOUBLE IMPACT SERVICES

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
FOR THE YEAR ENDED 31 MARCH 2018

	Not es	Unrestricted fund £	Restricted funds £	2018 Total funds £	2017 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	<u>683,908</u>	<u>820,563</u>	<u>1,504,471</u>	<u>1,305,932</u>
Total		683,908	820,563	1,504,471	1,305,932
EXPENDITURE ON					
Charitable activities	3				
Advice & information		830,191	811,351	1,641,542	1,529,537
Other		<u>-</u>	<u>-</u>	<u>-</u>	<u>3,960</u>
Total		830,191	811,351	1,641,542	1,533,497
NET INCOME/(EXPENDITURE)		(146,283)	9,212	(137,071)	(227,565)
RECONCILIATION OF FUNDS					
Total funds brought forward		511,693	118,634	630,327	857,892
TOTAL FUNDS CARRIED FORWARD		<u>365,410</u>	<u>127,846</u>	<u>493,256</u>	<u>630,327</u>

The notes form part of these financial statements

DOUBLE IMPACT SERVICES

Balance Sheet
AT 31 MARCH 2018

	Not es	Unrestricted fund £	Restricted funds £	2018 Total funds £	2017 Total funds £
FIXED ASSETS					
Tangible assets	10	66,281	386,557	452,838	558,507
CURRENT ASSETS					
Debtors	11	205,282	-	205,282	334,282
Prepayments and accrued income		10,162	-	10,162	9,686
Cash at bank		<u>131,880</u>	<u>134,928</u>	<u>266,808</u>	<u>177,988</u>
		347,324	134,928	482,252	521,956
CREDITORS					
Amounts falling due within one year	12	(48,193)	(393,641)	(441,834)	(450,136)
NET CURRENT ASSETS/(LIABILITIES)		<u>299,131</u>	<u>(258,713)</u>	<u>40,418</u>	<u>71,820</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>365,412</u>	<u>127,844</u>	<u>493,256</u>	<u>630,327</u>
NET ASSETS		<u>365,412</u>	<u>127,844</u>	<u>493,256</u>	<u>630,327</u>
FUNDS	13				
Unrestricted funds				365,412	511,693
Restricted funds				<u>127,844</u>	<u>118,634</u>
TOTAL FUNDS				<u>493,256</u>	<u>630,327</u>

The financial statements were approved by the Board of Trustees on 18 December 2018 and were signed on its behalf by:

Mr R W Wakefield -Trustee

The notes form part of these financial statements

DOUBLE IMPACT SERVICES
Cash Flow Statement
FOR THE YEAR ENDED 31 MARCH 2018

	Notes	2018 £	2017 £
Cash flows from operating activities:			
Cash generated from operations	1	<u>93,992</u>	<u>(132,262)</u>
Net cash provided by (used in) operating activities		<u>93,992</u>	<u>(132,262)</u>
Cash flows from investing activities:			
Purchase of tangible fixed assets		<u>(5,172)</u>	<u>(49,435)</u>
Net cash provided by (used in) investing activities		<u>(5,172)</u>	<u>(49,435)</u>
Change in cash and cash equivalents in the reporting period			
Cash and cash equivalents at the beginning of the reporting period		<u>177,988</u>	<u>359,685</u>
Cash and cash equivalents at the end of the reporting period		<u>266,808</u>	<u>177,988</u>

The notes form part of these financial statements

DOUBLE IMPACT SERVICES

Notes to the Cash Flow Statement
FOR THE YEAR ENDED 31 MARCH 2018

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2018	2017
	£	£
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	(137,071)	(227,565)
Adjustments for:		
Depreciation charges	110,841	111,267
Decrease/(increase) in debtors	128,524	(30,935)
(Decrease)/increase in creditors	<u>(8,302)</u>	<u>14,971</u>
Net cash provided by (used in) operating activities	<u>93,992</u>	<u>(132,262)</u>

DOUBLE IMPACT SERVICES

Notes to the Financial Statements FOR THE YEAR ENDED 31 MARCH 2018

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

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. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Fixtures and fittings	- 20% on cost
Computer equipment	- 33% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

DOUBLE IMPACT SERVICES

Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 MARCH 2018

2. DONATIONS AND LEGACIES

	2018	2017
	£	£
Gifts	-	-
Donations	9,714	16,929
Grants	<u>1,494,757</u>	<u>1,289,003</u>
	<u>1,504,471</u>	<u>1,305,932</u>

Grants received, included in the above, are as follows:

	2018	2017
	£	£
Clean Slate	60,000	60,001
Notts CC - Substance Misuse Commissioning Team	-	41,357
Nottingham City Council - ILSS	87,709	80,367
Engaging with Impact	15,102	15,102
Big Lottery Fund - Recovery Recruitment Notts	102,481	107,163
Nottingham City Crime & Drugs Partnership	586,486	655,447
BBO Framework	45,851	19,397
BBO Groundworks	73,965	17,470
Lincoln Recovery Academy	373,425	149,850
Big Lottery Fund - Cafe Sobar Society	125,238	142,850
Social Investment Business - Big Potential	12,955	-
BBO Lincoln	2,445	-
Heritage Lottery Fund - Access to Heritage	9,100	-
Other grants	-	(1)
	<u>1,494,757</u>	<u>1,289,003</u>

3. CHARITABLE ACTIVITIES COSTS

	Direct costs (See note 4)	Support costs (See note 5)	Totals
	£	£	£
Advice & information	<u>1,636,982</u>	<u>4,560</u>	<u>1,641,542</u>

4. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2018	2017
	£	£
Staff costs	1,321,148	1,180,701
Rent and services	36,396	61,481
Insurance	6,774	7,344
Telephone	14,944	14,803
PR, promotions and publicity	15,151	13,219
Sundries	11,634	6,104
Motor and travel	19,941	25,862
Computer expenses	28,410	44,933
Therapies	-	2,138
Consultation	26,711	30,335
Membership fees	884	1,763
Client programme/activities	37,400	23,156
CRB checks	1,568	1,708
Childcare	2,735	1,308
Professional fees	1,452	2,575
Bank charges	993	840
Depreciation	<u>110,841</u>	<u>111,267</u>
	<u>1,636,982</u>	<u>1,529,537</u>

All costs of the company are considered directly attributable to the deliverance of core services.

DOUBLE IMPACT SERVICES

Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 MARCH 2018

5. SUPPORT COSTS

	Governance costs £
Advice & information	<u>4,560</u>

6. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2018	2017
	£	£
Auditors' remuneration	4,560	3,960
Depreciation - owned assets	<u>110,841</u>	<u>111,272</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2018 nor for the year ended 31 March 2017.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2018 nor for the year ended 31 March 2017.

8. STAFF COSTS

	2018	2017
	£	£
Wages and salaries	1,156,526	1,060,944
Social security costs	91,621	80,071
Other pension costs	<u>73,001</u>	<u>39,686</u>
	<u>1,321,148</u>	<u>1,180,701</u>

The average monthly number of employees during the year was as follows:

	2018	2017
Services director	1	1
Business development manager	1	1
Operations and service managers	4	4
Project workers	44	37
Administrators/receptionists	<u>5</u>	<u>5</u>
	<u>55</u>	<u>48</u>

No employees received emoluments in excess of £60,000.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	<u>752,295</u>	<u>553,637</u>	<u>1,305,932</u>
Total	752,295	553,637	1,305,932
EXPENDITURE ON			
Charitable activities			
Advice & information	1,014,291	515,246	1,529,537

DOUBLE IMPACT SERVICES

Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 MARCH 2018

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES – continued

	Unrestricted fund £	Restricted funds £	Total funds £
Other	<u>3,960</u>	<u>-</u>	<u>3,960</u>
Total	<u>1,018,251</u>	<u>515,246</u>	<u>1,533,497</u>
NET INCOME/(EXPENDITURE)	(265,956)	38,391	(227,565)
Transfers between funds	<u>577</u>	<u>(577)</u>	<u>-</u>
Net movement in funds	(265,379)	37,814	(227,565)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>777,072</u>	<u>80,820</u>	<u>857,892</u>
TOTAL FUNDS CARRIED FORWARD	<u>511,693</u>	<u>118,634</u>	<u>630,327</u>

10. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 April 2017	383,608	452,700	241,127	1,077,435
Additions	<u>-</u>	<u>-</u>	<u>5,172</u>	<u>5,172</u>
At 31 March 2018	<u>383,608</u>	<u>452,700</u>	<u>246,299</u>	<u>1,082,607</u>
DEPRECIATION				
At 1 April 2017	7,672	309,114	202,142	518,928
Charge for year	<u>7,672</u>	<u>76,223</u>	<u>26,946</u>	<u>110,841</u>
At 31 March 2018	<u>15,344</u>	<u>385,337</u>	<u>229,088</u>	<u>629,769</u>
NET BOOK VALUE				
At 31 March 2018	<u>368,264</u>	<u>67,363</u>	<u>17,211</u>	<u>452,838</u>
At 31 March 2017	<u>375,936</u>	<u>143,586</u>	<u>38,985</u>	<u>558,507</u>

There is a legal charge dated 02 March 2017 between the company and Nottinghamshire County Council over the freehold property.

11. DEBTORS

	2018 £	2017 £
Amounts falling due within one year:		
Grants & donations receivable	<u>17,684</u>	<u>146,684</u>

DOUBLE IMPACT SERVICES

Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 MARCH 2018

11. DEBTORS - continued			
		2018	2017
		£	£
Amounts falling due after more than one year:			
Amounts owed by participating interests		<u>187,598</u>	<u>187,598</u>
Aggregate amounts		<u>205,282</u>	<u>334,282</u>
Other debtors represents grant income and donations receivable.			
12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
		2018	2017
		£	£
Trade creditors		16,067	4,422
Social security and other taxes		25,304	22,606
Accruals and deferred income		<u>400,463</u>	<u>423,108</u>
		<u>441,834</u>	<u>450,136</u>
13. MOVEMENT IN FUNDS			
	At 1.4.17	Net movement in funds	At 31.3.18
	£	£	£
Unrestricted funds			
General fund	511,693	(146,281)	365,412
Restricted funds			
Big Lottery Fund - Cafe Sobar Society	32,517	(19,504)	13,013
Engaging with Impact Project	5,600	971	6,571
Clean Slate Project	8,206	(2,440)	5,766
Big Lottery Fund - Recovery Recruitmt Notts	17,995	1,251	19,246
Building Better Opportunities - Framework	4,218	1,517	5,735
Building Better Opportunities - Groundworks	2,851	(2,851)	-
Lincolnshire Recovery Academy	47,247	19,565	66,812
Social Investment - Big Potential	-	1,601	1,601
HLF Access to Heritage	-	9,100	9,100
	<u>118,634</u>	<u>9,210</u>	<u>127,844</u>
TOTAL FUNDS	<u>630,327</u>	<u>(137,071)</u>	<u>493,256</u>

DOUBLE IMPACT SERVICES

Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 MARCH 2018

13. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	683,908	(830,189)	(146,281)
Restricted funds			
Big Lottery Fund - Cafe Sobar Society	125,237	(144,741)	(19,504)
Engaging with Impact Project	15,102	(14,131)	971
Clean Slate Project	59,999	(62,439)	(2,440)
Big Lottery Fund - Recovery Recruitmt Notts	102,482	(101,231)	1,251
Building Better Opportunities - Framework	45,852	(44,335)	1,517
Building Better Opportunities - Groundworks	73,967	(76,818)	(2,851)
Lincolnshire Recovery Academy	373,424	(353,859)	19,565
Social Investment - Big Potential	12,955	(11,354)	1,601
BBO - Lincoln	2,445	(2,445)	-
HLF Access to Heritage	9,100	-	9,100
	820,563	(811,353)	9,210
TOTAL FUNDS	<u>1,504,471</u>	<u>(1,641,542)</u>	<u>(137,071)</u>

Comparatives for movement in funds

	At 1.4.16 £	Net movement in funds £	Transfers between funds £	At 31.3.17 £
Unrestricted Funds				
General fund	777,072	(265,956)	577	511,693
Restricted Funds				
Big Lottery Fund - TEXT project	577	-	(577)	-
Big Lottery Fund - Cafe Sobar Society	50,083	(17,566)	-	32,517
Engaging with Impact Project	5,600	-	-	5,600
Clean Slate Project	22	8,183	-	8,205
Big Lottery Fund - Recovery Recruitmt Notts	24,538	(6,543)	-	17,995
Building Better Opportunities - Framework	-	4,218	-	4,218
Building Better Opportunities - Groundworks	-	2,851	-	2,851
Lincolnshire Recovery Academy	-	47,248	-	47,248
	80,820	38,391	(577)	118,634
TOTAL FUNDS	<u>857,892</u>	<u>(227,565)</u>	<u>-</u>	<u>630,327</u>

DOUBLE IMPACT SERVICES

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 MARCH 2018**

13. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	752,295	(1,018,251)	(265,956)
Restricted funds			
Big Lottery Fund - Cafe Sobar Society	142,850	(160,416)	(17,566)
Engaging with Impact Project	15,102	(15,102)	-
Clean Slate Project	59,998	(51,815)	8,183
Big Lottery Fund - Recovery Recruitmt Notts	148,970	(155,513)	(6,543)
Building Better Opportunities - Framework	19,398	(15,180)	4,218
Building Better Opportunities - Groundworks	17,470	(14,619)	2,851
Lincolnshire Recovery Academy	<u>149,849</u>	<u>(102,601)</u>	<u>47,248</u>
	553,637	(515,246)	38,391
	<u>1,305,932</u>	<u>(1,533,497)</u>	<u>(227,565)</u>
TOTAL FUNDS			

Synergy Project is funded by the Big Lottery Fund for the development of two social enterprises:
 - an alcohol free café bar (Sobar).
 - a bespoke recruitment service (Recovery Recruitment).

The Engaging with Impact project aims to scope current barriers to Polish and Eastern European communities being able to access drug and alcohol treatment.

The Clean Slate service provides support to individuals within the Criminal Justice System on a community order with a substance misuse issue.

Recovery Recruitment Notts (county) provides specialist employment and education support to people in the north of the county with a substance misuse issue.

Building Better Opportunities (Framework) supports people with the aim of helping them resolve their and complex needs and become socially and economically included through access to education, training and employment. Jointly funded by the Big Lottery Fund & the D2N2 Local Enterprise Partnership's European Social Fund allocation.

Building Better Opportunities - Groundworks Towards Work aims to support with those first vital steps towards gaining employment through a personalised service and support to overcome barriers an individual may face. Jointly funded by the Big Lottery Fund & the D2N2 Local Enterprise Partnership's European Social Fund allocation.

Lincolnshire Recovery Service named the Double Impact Academy provides a pathway, where people are offered a range of accredited level 1 and 2 progression qualifications. The Academy also provides opportunities for people to get involved in mutual aid activity and signpost and connect people to opportunities and activities taking place in their local community's. Funded by Lincolnshire County Council.

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2018.

15. ULTIMATE CONTROLLING PARTY

The company is ultimately controlled by the board of trustees.

DOUBLE IMPACT SERVICES
Detailed Statement of Financial Activities
FOR THE YEAR ENDED 31 MARCH 2018

	2018	2017
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	-	-
Donations	9,714	16,929
Grants	<u>1,494,757</u>	<u>1,289,003</u>
	<u>1,504,471</u>	<u>1,305,932</u>
Total incoming resources	1,504,471	1,305,932
EXPENDITURE		
Charitable activities		
Wages	1,156,526	1,060,944
Social security	91,621	80,071
Pensions	73,001	39,686
Rent and services	36,396	61,481
Insurance	6,774	7,344
Telephone	14,944	14,803
PR, promotions and publicity	15,151	13,219
Sundries	11,634	6,104
Motor and travel	19,941	25,862
Computer expenses	28,410	44,933
Therapies	-	2,138
Consultation	26,711	30,335
Membership fees	884	1,763
Client programme/activities	37,400	23,156
CRB checks	1,568	1,708
Childcare	2,735	1,308
Professional fees	1,452	2,575
Bank charges	993	840
Freehold property	7,672	7,672
Fixtures and fittings	76,223	73,912
Computer equipment	<u>26,946</u>	<u>29,683</u>
	1,636,982	1,529,537
Support costs		
Governance costs		
Auditors' remuneration	<u>4,560</u>	<u>3,960</u>
Total resources expended	1,641,542	1,533,497
Net expenditure	<u><u>(137,071)</u></u>	<u><u>(227,565)</u></u>

This page does not form part of the statutory financial statements