

# Release

COMPANY LIMITED BY GUARANTEE

CHARITY NUMBER

FINANCIAL STATEMENTS

LEGAL EMERGENCY &  
DRUGS SERVICE LIMITED

1966619 (Registered No.)

801118

YEAR ENDED 31 MARCH 2018

Proudly supported with grants from



## MEMBERS OF THE BOARD AND PROFESSIONAL ADVISERS

<b>REGISTERED CHARITY NAME</b>	Release Legal Emergency and Drugs Service Limited
<b>CHARITY NUMBER</b>	801118
<b>COMPANY REGISTRATION NUMBER</b>	1966619
<b>PRINCIPAL &amp; REGISTERED OFFICE ADDRESS</b>	61 Mansell Street London E1 8AN
<b>TRUSTEES AT DATE OF APPROVAL OF REPORT</b>	Natasha Dhumma Roger Golland Stephen Goschalk (Treasurer) James Hardy David Hibbert Ronald Hooberman (Chairman) Anna Ling Amber Marks David Rowntree Dame Ruth Runciman Viveen Taylor
<b>AUDITOR</b>	Foxboro Accountants & Business Advisors Ltd 21 Garland Court 1 Premiere Place London E14 8SA
<b>BANKERS</b>	Co-operative Bank PLC PO Box 250 Delf House Skelmersdale WN8 6WT  Charities Aid Foundation 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ

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## TRUSTEES REPORT

The trustees, who are also Directors for the purposes of the Companies Act, present their report and the financial statements of the charity for the year ended 31 March 2018.

Release is the national centre of expertise on drugs and drugs law and is an independent registered charity that was founded in 1967. The principal aims of the company are to provide free and confidential legal, educational, welfare and expert drugs advice and information to any person, body, organisation or company in the areas of drug use, civil liberties, human rights and the criminal law. Release campaigns on issues that affect those we represent, including reform of the UK's current drug policy.

The organisation provides free at the point of delivery services to individuals/groups, informative educational programmes to young and marginalised people of colour, and a number of free policy & educational publications.

Our unique and specialist service activities include:

- a national drugs and legal helpline; a drug expert witness service; community engagement programmes for young and marginalised groups; and London-centric legal welfare and counselling outreach services within alcohol and drug treatment environments.

The purpose (objective) of our services and programmes are to meet and deliver a public benefit through:

- advance and support the health (physical and mental), economic, environmental and wellbeing needs of individuals experiencing substance misuse and dependency; those in recovery, and their families; and
- develop programmes for young and marginalised groups that have/may come into contact with the criminal justice system because of drugs policing through the provision of information, training, and publications adopting a harm reduction approach.

Our drug policy campaigns are geared towards stimulating public awareness and debate, whilst offering alternative approaches to our current national drug policies. We also provide briefings to parliamentarians and have worked closely with the All Party Parliamentary Group for Drug Policy Reform (APPGDPR) and the Global Commission on Drug Policy.

Release is a member of AdviceUK, Federation of Drug & Alcohol Professionals (FDAP) and Criminal Justice Alliance (CJA). Our legal services have been awarded the Advice Quality Standard and the 'Centre of Excellence' status by the London Legal Support Trust. Individual members of staff have professional memberships with The Law Society; Expert Witness Institute (EWI); British Association for Counselling and Psychotherapy (BACP), The Bar Council; and the International Society for the Study of Drug Policy (ISSDP).

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Release is regulated by the Financial Conduct Authority ([618823](#)) to provide debt advice. The organisation has also been categorised as a Centre of Excellence by the London Legal Support Trust.

The organisation is an NGO in Special Consultative Status with the Economic and Social Council of the United Nations, as well as being part of the Vienna and New York NGO Committees on Drugs.

Release staff are also consultative members of the following groups:

- The Home Office's External Reference Group on the Best Use of Stop and Search Scheme
- The National Council of Chief Constable's Stop and Search Strategic Scrutiny Group
- Her Majesty's Inspectorate of Constabulary (HMIC) Police External Reference Group on Stop and Search
- British Transport Police (BTP) Stop and Search Community Consultation Group
- National Harm Reduction Group (the National AIDs Trust is the secretariat)
- Naloxone Action Group (NAG) England
- Royal College of GP's Secure Environments Group (SEG)

## **FUNDS AND RESERVES**

The Board of Directors believes that the charitable company should hold financial reserves because it has no endowment funding and is entirely dependent upon income from grants, sponsorship, donor funding and other income, which is inevitably subject to fluctuation from year to year. The Board of Directors believes that the minimum level of unrestricted reserves should be the equivalent of two months' operating costs, calculated and reviewed annually. However, in the last 12 months, through strategic financial management, we are pleased to say that Release has increased this to three months' worth of operating costs, and it is our plan to continue to maintain the unrestricted reserves at this level. The Board of Directors seeks to retain accumulated funds at the desired level in stages consistent with the company's overall financial position and its need to maintain and develop its charitable activities.

## **THE CHARITY'S ASSETS**

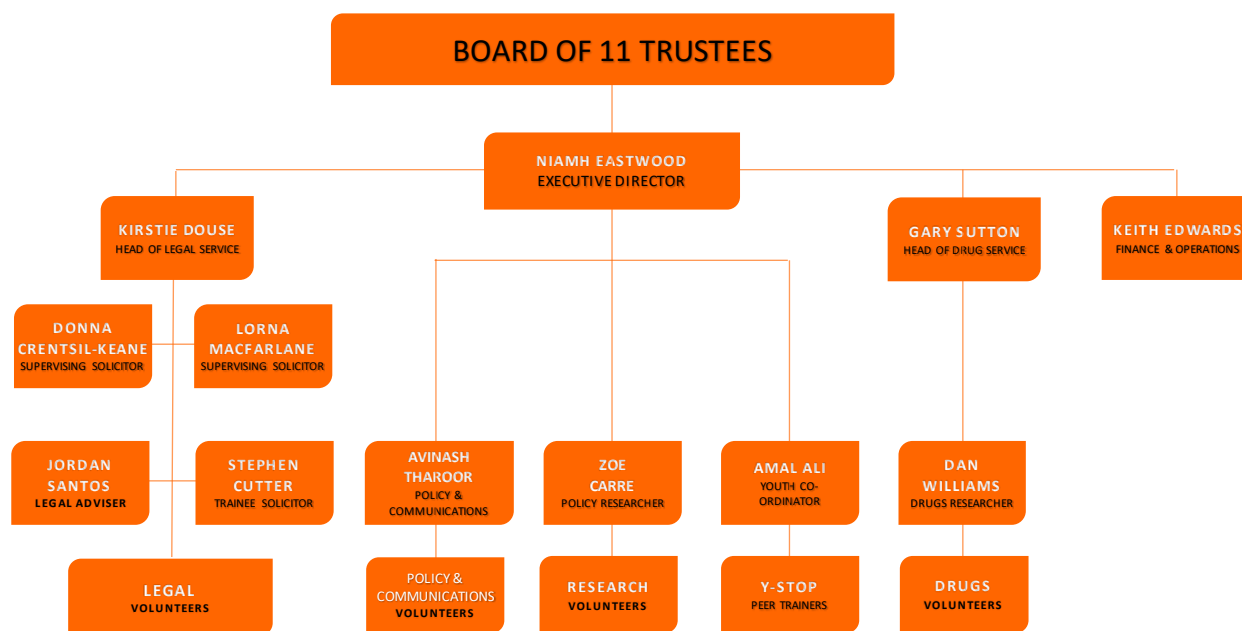
Acquisitions and disposals of fixed assets during the year are recorded in the notes to the financial statements.

## **INTERNSHIPS & VOLUNTEERING**

Release is extremely thankful to the numerous volunteers who dedicate their time to the organisation and support the various aspects of the organisation's work – their contribution cannot be overemphasised. In 2017/18 we continued to have a high level of engagement with both volunteers and interns. Approximately 30 volunteers (both in the office and working remotely) supported the legal team, the drugs team and Release's international project TalkingDrugs. Many of those involved assisted in the delivery of our services, manning the helpline under supervision, or drafting letters on behalf of our clients. The organisation was fortunate to have a number of sponsored interns work at the charity; their role was to undertake specific research activities and many of them have contributed to the policy work. As previously stated, the financial benefit to the organisation of the volunteer programme is immeasurable.

## **MAIN RISKS**

The Board of Directors has conducted its own review of the major risks to which the charitable company is exposed and systems have been established to mitigate those risks. Significant external risk to funding has led to the development of a strategic plan that will allow for concentration and focus on particular areas of activity, and also for diversification of funding. Internal risks are minimised by the implementation of strict financial procedures, clear lines of management and staff supervision and appraisals. A quarterly review of the risk analysis is carried out by senior management and the Board.

**ORGANISATIONAL STRUCTURE**

Release takes decisions through regular meetings as follows:

- Quarterly board meetings - Executive Director/Head of Legal Service in attendance
- Annual General Meeting – Executive director/Head of Legal Service in attendance
- Ad hoc meetings with board members and executive director
- Monthly team meetings - all staff
- Monthly team meetings - drugs team
- Monthly team meetings - legal team
- Weekly meetings Executive Director - Head of Legal Services
- Weekly meetings Executive Director - Finance/Operations
- Weekly meetings Executive Director - Head of Drugs Services
- Weekly meetings with staff and volunteers

**APPOINTMENT OF TRUSTEES**

The Memorandum and Articles of Association requires that there be at least three trustees. Every trustee is appointed for a term of five years by a resolution of the trustees passed at a special meeting. In selecting a new trustee, the trustees take into account the benefits of appointing a person who is able, by virtue of his or her personal or professional qualifications, to make a contribution to the pursuit of the objects or management of the charity.

New trustees are expected to spend an induction day at the Release offices meeting with the Executive Director and other key staff, as well as attending one of the outreach programmes. The induction process also includes familiarisation with the organisation's work and history.

Trustees are also expected to attend organisational strategy meetings as required, as well as the scheduled quarterly board meetings - one to include the AGM.

Trustees are expected where possible to attend Release events and become involved with additional project work relevant to a trustee's skills/choice.

### **FINANCIAL STRATEGY**

Over the previous 7 years, Release has ensured that it had diversified its income streams, so as to mitigate any funding shortfalls that could affect the activities of the organisation. This diversification continues in light of the continued current economic climate. This diversification strategy has assisted in stabilising the organisation, although much the funding is for time limited project and/or activity work. Release has been successful in securing multi-year core funding and this is attributable to the organisations reputation for developing, delivering and collaborating with new, exciting and impactful streams of work, which has been recognised by our core funders. Moving forward the organisation will be developing new strands of work for the different sections, which will expose the sections to new funding streams.

### **RESULTS (excluding restricted funds)**

Net incoming resources of the company for the year were £33,326 (2017 – net incoming resources £44,246) details of which are given in the financial statements below.

Free reserves at 31<sup>st</sup> March 2018 amounted to £120,812 (2017 - £87,117).

Further details of funding sources and expenditure incurred to achieve the charity's key objectives are disclosed hereunder and in the notes to the financial statements

### **PUBLIC BENEFIT**

The Board of Directors are satisfied that in setting the objectives and planning the activities of Release these are fully compatible with the purposes of the charity and are fully compliant with the Charities Act 2011 public benefit requirement.

### **ACTIVITIES AND REVIEW OF THE YEAR**

**The company operated satisfactorily during the year to 31 March 2018.**

Release's financial position in 2017/18 continued to further stabilise with the organisation demonstrating a surplus year on year. Through informed financial management and by developing, diversifying and underpinning its service provision the organisation is enhancing its presence and attracting new donors and funders. However, we know we can do more and whilst much of the successful fundraising to date has been for specific projects our short to medium term plan is to focus more on securing core and research funding. This will be a significant factor in strengthening the organisation more in the coming years.

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

## OUR WORK (United Kingdom)

### ADVICE & REPRESENTATION SERVICES

#### 1. LEGAL WELFARE OUTREACH

The number of legal surgeries reduced during 2017/18, this was largely due to our four year grant with the Big Lottery fund coming to an end. Despite the reduction in the number of legal surgeries delivered, and the end of some pilot programmes, we still assisted with over 1000 separate legal issues this year.

Clients often report with multiple issues and in the last year we have seen the number and complexity of issues increase. Many of the issues we deal with have a financial element, whether it is rent arrears leading to possible eviction, suspension of benefits, or multiple debts having accrued. Therefore we have carefully tracked the monetary outcomes resulting from our interventions, and are delighted to have obtained just under £200,000 for our clients in the form of backdated benefit awards, payments to meet shortfall between rent and housing benefit, and debts written off.

Additionally, we are working more closely with our host providers to track treatment progress for our clients who have engaged with the legal surgery. One such analysis found that; 50% saw a psychological improvement; 64% had improved quality of life; 7% saw changes in education; and a further 7% expressed that employment opportunities had increased. A positive effect on drug use was also seen by: 57% of opiate users; 75% each of alcohol or crack cocaine users; and 100% of those who used powder cocaine with either reported cessation, reduction or stabilisation of use. In terms of the legal support received 100% of clients at the host provider's surgery who had either a housing or criminal law issue reported some improvement in their situation.

Welfare benefits accounted for the largest proportion of activity this year with Employment and Support Allowance, including appeals to the Social Security Tribunal, making up nearly half of those matters presented to us. There has also been an increase in Personal Independence Payment matters as many of our clients are being moved from their awards of Disability Living Allowance and facing reassessment. We are proud to have maintained our 100% success rate at social security tribunals for the third year in a row, representing 36 individuals in the last 12 months. This is despite the increasing use of Presenting Officers at by the Department for Work and Pensions at the hearings, who regularly challenge our submissions and the client's own evidence. We also had one case at the Upper Tribunal, where we successfully argued that there had been an error of law by the lower tribunal. The other main areas of law where we assisted clients were housing (including homelessness cases) and debts, however, we also provided advice and representation in complaints against the police; criminal matters and family matters.

As previously reported, we have begun development of an in-house housing service to provide representation at court. The first case under this has been heard, and was in fact a complex matter of a client's home being closed to them because of alleged anti-social behaviour, and dealt with both civil and criminal. Because of the mixture of areas of law these cases are incredibly difficult to refer out.



We are fortunate that we now have a number of services where we are so embedded within the treatment environment that we form part of any retendering process or contract renewal. However, in the coming year we will be focussed on service expansion, beyond our traditional approaches as the funding environment around public health, and drug treatment specifically, becomes more difficult. We are seeking funding to also deliver legal outreach at homeless day centres and hostels, in recognition of the high levels of need within this community.

## 2. DRUGS SERVICES

The counselling service has now entered its 10<sup>th</sup> year of being delivered at a large GP practice in West London. The service is delivered by the Head of Drugs Service who is a qualified psychotherapist, continued to deliver this service throughout 2017/18 working directly with people affected by problems with alcohol. The counselling delivered is aimed at patients of GPs who are resistant to attending 'specialist' drug and alcohol treatment programmes, mainly because of a preference for our way of working with them, but also because of previous negative experiences of these services and confidentiality concerns. The counselling service is another source of funding for Release and ensures that the organisation diversifies its income generation.

## 3. EXPERT WITNESS SERVICE

In 2017/18 we continued to provide expert testimony in criminal proceedings involving drugs and were involved in 58 cases, this includes a number of cases under the Proceed of Crime Act 2002. The expert witness service has remained stable in recent years, and is a reliable stream of income for the organisation.

## 4. NATIONAL LEGAL AND DRUGS HELPLINE

Whilst the helpline remains unfunded, it is still a service that is much needed as evidenced by the demand for advice and support. In the last 12 months we have received just over 5000 calls, emails, and online submissions seeking support for a range of issues. As in the previous years the growth of email and online enquiries continues to be a significant medium for those seeking advice, with over a third of enquiries submitted in this manner (all are responded to within one working day).

The legal team continues to receive enquiries by people affected by the criminal laws related to controlled substances. In the main these calls involve people who have been arrested, charged or are going to court for low level drug offences. The advice we provide assists them in understanding the law and navigating the criminal justice system. Other areas where we receive enquiries include family law and child care proceedings where drugs are allegedly involved; drug testing at work; and actions against the police. In the last year we received a number of calls related to the supply of new psychoactive substances, mainly nitrous oxide, in one case we represented a defendant who had appealed against a conviction in light of the poorly drafted legislation. The case went to the Court of Appeal, unfortunately we were not successful.

The drugs team have seen an increasing number of calls involving people who have been on long term diamorphine prescription and who have been told they have to come off that medication due to funding issues, or claims that it is government policy (this is simply untrue). The team advocates on behalf of these clients, and we were able to successfully ensure that at least a dozen people remained on their diamorphine prescriptions at one service. We have also continued to support people who are having issues with their treatment providers in respect of other prescribing practices. In addition, they continue to field calls from parents worried about their children's drug use or who are worried about their own drug consumption.

Release has been working with the National Union of Students ('NUS') on a national survey of students patterns of drug use. As part of the survey, respondents were asked what sources they used for harm reduction or drugs advice 6 per cent said they had used Release's services in the past, with 94 per cent stating they were satisfied with the service – this was the highest satisfaction rate of any source that was cited.

The team at Release view the helpline as an important source of information which ensures that we keep up to date with patterns of drug consumption and changes in the market, so whilst unfunded it is critical that we continue to provide the service both for our own professional development and for the fact it is needed.

#### 5. DEVELOPMENT OF NEW ONLINE ADVICE TOOLS – THE LEGAL AIDE APP

In April 2018 we launched our new legal aid app which seeks to support people who have been arrested or charged for possession of drugs for personal use. The app is reinforced by a number of other tools including a guide detailing the law on possession of drugs and the potential outcomes depending on the substance or Class of drug involved (this includes template letters that people can use to correspond with the authorities), and supported by videos outlining the different stages of the process to make the information easily accessible.

In the first week of the launch we had over 1500 visitors to the app page of the Release website. We were also contacted by the Vulnerable Offenders Team, Offender Reform and Commissioning Group in the Ministry of Justice, who are working on implementing reform following findings by the Lammy Review that there is a lack of confidence in legal advice and engaging with the justice system within BAME communities. They are interested in our app as a tool to potentially address this issue and we are meeting with them to follow up. Additionally, a representative from The Legal Aid Society [www.legalaidnyc.org/](http://www.legalaidnyc.org/) in New York got in touch, wanting to discuss how they might be able to utilise our tools.

#### 6. Y-STOP

Our work continues to reach new heights with the Y-Stop films presently being exhibited as part of a 6 month exhibition at the Design Museum in London. The exhibition explores how graphics and technology have been used to dictate and react to the major political and policy moments. The two-part films are employed as interactive tools in the delivery of our work and to date have had over 1.2 million views.

The S.E.A.R.C.H acronym which forms the basis of the rights information that we provide was also referenced by legal firm Flemington and Kensington Community Legal Centre in Australia as part of a presentation on alternative harm reduction approaches during police encounters.

The expansion of the project in Manchester, Liverpool and Birmingham has also amplified the influence of Y-Stop nationally, and created a network of young people passionate about stop and search reform. In the last 12 months we have directly trained over a 1,000 young people across those 3 major cities in addition to our continuous work in London. There has also been a spike in the Y-Stop App downloads following the Mayor and the Prime Minister both recently supporting increased calls for stop and search.

We also continue with distribution of Y-Stop materials - in the last year we have disseminated (via post) 9,000 resources across England and Wales. This includes our fold-out search card which teaches someone how to handle a stop and search in 6 simple steps, as well as other 'know your rights' materials.

## 7. RESEARCH & POLICY

During the year we continued to undertake and develop our research capabilities around harm reduction and criminal justice issues as they intersect with drug policy.

One of the largest pieces of research we undertook was an [analysis of naloxone](#) – a cheap anti-overdose medication for opiates – provision. We sent out FOIs to all 152 public health areas and had a 99 per cent response rate, with only one area not responding (this is an incredibly high response rate). The research found that provision of naloxone was insufficient with only 12 kits being distributed for every 100 opiate users, nationally. We also found there were significant barriers to access including:

- Almost a third of needle exchanges were not providing naloxone
- One in five drug treatment providers did not provide naloxone to those in receipt of opiate substitute medication
- One in four providers did not provide naloxone to family, friends and/or carers of 'at risk' individuals

Other barriers included people having to be referred to a provider, attend an appointment, or undertake an assessment in order to access the medication. This is despite the fact that this should be a low threshold intervention.

We obtained significant media coverage of the findings with many local papers reporting on the availability of naloxone in their areas. We are also in the process of setting up an expert group to develop guidelines for providers – something we will work on in 2018/19. In addition, we have advised West Midlands Police and Crime Commissioner on developing local policies to increase availability.

Release, in partnership with the National Union of Students, [published an analysis of student drug use](#) based on a survey circulated by both organisations. It is thought to be the first, and largest, survey of students in the UK with responses from 2,810 students. The survey explored students' attitudes to, and experiences of, drugs. The report also looks at the institutional support available at 151 universities and colleges, and their disciplinary responses to students who use drugs. The vision for this research is to

be able to build campaigns, policies and communities that keep students safe and challenge the stereotypes around drug use.

Release staff continued to support police forces who wish to implement diversion schemes for people caught in possession of drugs for their own personal use. Two new forces we are working with are West Midlands and Thames Valley Police. Both intend to implement diversion programmes for drug possession offences - we are assisting these forces with modelling their proposed programmes and collecting data to evidence the impact, both on individuals caught in possession and on broader policing resources.

We also submitted a number of briefings to parliamentarians to assist in debates on drug policy and harm reduction. These include:

- [Response to the proposed revised 'Best Use of Stop and Search Scheme'](#)

*StopWatch and Release's response to the Home Office's proposed revised 'Best Use of Stop and Search Scheme' ('BUSS 2.0'). This response was published on 9 August 2017.*

- [Briefing paper for parliamentary debate: The human and financial costs of drug addiction](#)

*Release's briefing paper submitted to MPs ahead of a debate - The human and financial costs of drug addiction. The debate was held in Westminster Hall on 22 November 2017.*

- [Briefing paper for parliamentary debate: Drug consumption rooms](#)

*Release's briefing paper submitted to MPs ahead of a debate - Drug consumption rooms. The debate was held in Westminster Hall on 17 January 2018.*

As already highlighted we have been working with local police to promote diversion programmes for drug possession offences; moreover we continue to be active in national policing forums. Release's Executive Director is a member of the external scrutiny group for Her Majesty's Inspectorate of Constabulary ('HMIC') and advises on the legitimacy work that they do in respect of police forces in England and Wales. The HMIC's most recent legitimacy report, published in December 2017, had a special focus on drugs policing - the first time they had ever addressed this issue specifically. The report analysed stop and search records and found that whilst black people were disproportionately searched, they were less likely to be found in possession of drugs when compared to white people. The lead for this work at HMIC informed us that it was the work that we had done on this issue, and our continued involvement in the legitimacy scrutiny group, that had resulted in them focusing on the issue of drugs policing.

Beyond the work with HMIC, Release staff are also on the National Police Chief Council's and the Home Office's external reference groups for stop and search. In the case of the latter we have been feeding into the review of the Best Use of Stop and Search Scheme, and in particular the data recording around stop and search. We are of the view that the Home Office will enhance the data recording requirements in respect of drug searches to include the Class of drug searched for, and whether the individual searched is suspected of simple possession or possession with intent to supply. This will provide an even greater insight in the use of this police power in respect of drugs.

As well as the naloxone work we have carried out, we have also been working on other harm reduction initiatives including supporting the calls for drug consumption rooms ('DCRs'). We have provided a legal opinion to colleagues in Scotland, Wales, Northern Ireland, and partners in some parts of England. There is increasing support for DCRs at a local level however nationally there is real resistance from Central Government. This has led to parliamentary debates on the establishment of DCRs in local areas, especially Scotland, Release briefed MPs prior to the debate and we continue to work with SNP MPs to support a private members bill on the issue.

A new Drugs Strategy was launched in 2017 and, unfortunately, there was little improvement in comparison to the previous strategy. Release's criticism of the strategy was widely reported in the press and our Executive Director co-wrote an [op-ed for the British Medical Journal](#).

We have also been promoting harm reduction in respect of the fentanyl, in recognition of the high risk of overdose and the emergence of these substances in the heroin market in the last 18 months. Our advice in this area has been adopted by CGL who have shared it with their staff and clients and we are exploring other harm reduction initiatives, such as testing of heroin for the presence of fentanyl or carfentanil.

## 8. RELEASE WEBSITE AND SOCIAL MEDIA PLATFORMS

The Release website is a significant resource for people seeking information about drugs and the law. In the last 12 months traffic remained stable with 495,953 visitors to the website. The top 15 most visited pages related to drugs and the law. This is indicative of the increasing use of digital resources to seek advice and information. The website is regularly updated to ensure the public benefit from recent policy and legal changes to the law.

Release is also active on social media with over 22,500 followers on Twitter and 12,000 on Facebook, we post interesting developments in the field and promote the work of the organisation.

## 9. RELEASE 50th EVENT – THE MUSEUM OF DRUG POLICY

Release celebrated its 50th Anniversary in November 2017 by hosting the Museum of Drug Policy (Soze Agency) in Bermondsey, London. The event was hosted between 3 – 5 November 2017 and entry was free of charge to both the exhibition and events to the public during this period. The Museum exhibited over 70 pieces of art depicting the human cost of the war on drugs and asking visitors to consider alternatives. We also organised 21 panels with 55 speakers, 70 per cent of those speakers were cis and Trans women. Speakers came from a diverse group of activists including drug policy, Black Lives Matter movement UK, LGBTQIA+ groups and sex worker rights campaigners. The Museum attracted over 5000 visitors during the weekend and was reported widely in the press, including in listings magazine such as Time Out, and music publications including Dazed and Mixmag. The panels were well attended with most attracting in the region of 100 people for each session. We were thrilled with the level of attendance and participation, and have decided to organise more public facing events in the coming months.

## OUR WORK (INTERNATIONAL)

### 1. TALKINGDRUGS

Release's online platform TalkingDrugs – a multilingual news website dedicated to covering global developments related to drug policy and harm reduction – continued to grow its reach and influence in 2017/18.

The site has provided clear and detailed coverage of drug policies, drug use trends, and harm reduction initiatives that have taken place around the world. In several instances, TalkingDrugs was the first English-language site to report on certain developments – including Portugal's largest political party endorsing cannabis regulation, and the introduction of a harm reduction initiative for cocaine use in Spain.

Additionally, TalkingDrugs has grown as a public health resource – we have created several guides (in multiple languages) to help people reduce the risks of their drug use.

Volunteers have been essential to TalkingDrugs' success. The volunteers in our office have developed their research and writing skills, improved their knowledge of international drug policy issues, and contributed numerous important articles to the publication. Several have gone on to continue their career in drug policy reform, journalism, or non-profit communication roles.

Additionally, translation volunteers – based remotely – have been invaluable to developing TalkingDrugs as a global resource. With over a dozen volunteers during this period, a minimum of five English-language articles were translated almost every week into French, Spanish, Portuguese, Italian, or Polish. Many of these volunteers have used their experience with TalkingDrugs to continue forging their careers as professional translators.

We look forward to TalkingDrugs continuing to grow over the coming years, and for the website to continue giving a platform for young writers and translators who seek to build their skillset while contributing to a meaningful project.

### 2. FELLOWSHIP PROGRAMMES

In 2017/18 Release continued to host fellowship programmes in conjunction with the Open Society Foundation's (OSF) Global Drug Policy Program. The fellowships are aimed at advocates working in drug policy or related fields such as penal reform or human rights, and fellows attend the course in London for two weeks, meeting with colleagues from Harm Reduction International, Transform and the International Drug Policy Consortium, as well as academics and policymakers.

Two programmes were hosted in 2017/18, with targeted participants from West Africa and South East Asia. The fellowship continued to be successful, with many of the attendees pushing the issue of drug policy reform upon returning to their countries, either through campaigns, media appearances, legal reform or improving access to harm reduction services. Release staff actively support these initiatives through the provision of six months of post-programme mentoring.

### 3. TECHNICAL SUPPORT TO OTHER COUNTRIES

Release's Executive Director continue to provide technical assistance to government agencies in Ghana providing advice on the drafting of new legislation which will seek to decriminalise drug use and possession in the country. If the Bill succeeds at the Ghanaian Parliament, Ghana will be the first country in the continent to decriminalise the use and possession of controlled drugs for personal use.

The Executive Director and Head of Legal Services also provided technical support drafting a private members Bill for the senators in Ireland, again this Bill sought to decriminalise personal possession of controlled drugs.

#### **MEDIA WORK**

Staff provided comment or were interviewed for all the major newspapers including the Guardian, the Telegraph, Times and Independent. Interviews were also provided to popular online media sites, such as Vice and Thump. Local press also sought comment on issues related to drugs, drug policy and harm reduction. TV appearances were made by the Executive Director, Head of Legal Services and our Advocacy Manager on various news programmes including Channel 4, BBC and Sky.

#### **EVENTS, CONFERENCES AND SEMINARS**

Our staff contributed to dozens of panels, seminars and conferences around the UK and further afield including the Executive Director attending: an expert seminar on strategic litigation hosted by Drug Policy Alliance in New York; a convening on the development of model drug laws for West Africa in Ghana; an expert session on gender and drug policy, over three days, at the Central European University, Budapest. In the UK staff presented at conferences on the availability of naloxone; drug consumption rooms and decriminalisation of drug possession offences.

We presented at the International Harm Reduction Conference in Montreal – our Executive Director was asked to speak on drug decriminalisation by the Global Commission on Drug Policy, whilst our Head of Legal Services presented on legal issues faced by people who use drugs. Release also convened a meeting with a group of lawyers who work with this key population prior to the main conference. This meeting sought to elicit the views of colleagues from across the globe on the development of a meeting we will be holding in 2018, where we will bring together lawyers working with key populations – people who use drugs, sex workers and the LGBTIQ+ community – for a week long convening to discuss methods of working with these populations.

Attendances at conferences outside the UK are funded by external agencies as are many of the national events that we participate in.

## THE TRUSTEES

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

Natasha Dhumma (Joined 5 December 2016)  
Roger Golland  
Stephen Goschalk (Treasurer)  
James Hardy  
Edward Henry  
David Hibbert (Joined 5 December 2016)  
Ronald Hooberman (Chairman)  
Anna Ling  
Amber Marks  
David Rowntree  
Viveen Taylor

## RESPONSIBILITIES OF THE TRUSTEES

The trustees (who are also the directors of Release Legal Emergency and Drugs Service Limited for the purposes of company law) are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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

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

In so far as the trustees are aware:

- there is no relevant examination information (information needed by the charitable company's independent examiners in connection with preparing their report) of which the charitable company's independent examiners are unaware, and



- the trustees have taken all the steps that they ought to have taken to make themselves aware of any relevant examination information and to establish that the charitable company's independent examiners are aware of that information.

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Approved by the board on Tuesday 04 December 2018 and signed on their behalf by:

Ronald Hooberman  
Chairman of Trustees

## INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF THE BOARD

### RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

### BASIS OF INDEPENDENT EXAMINER'S STATEMENT

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

### INDEPENDENT EXAMINER'S STATEMENT

In our opinion the financial statements:

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Paul Brown, BComm.  
Certified Public Accountant (CPAA)  
Foxboro Accountants & Business Advisors Ltd  
21 Garland Court  
1 Premiere Place  
London E14 8SA  
Date:

## STATEMENT OF FINANCIAL ACTIVITIES

(INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)

**STATEMENT OF FINANCIAL ACTIVITIES**  
FOR THE YEAR ENDED 31ST MARCH 2018

		UNRESTRICTED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2018	TOTAL FUNDS 2017
	NOTE	£	£	£	£
<b>INCOMING RESOURCES</b>					
VOLUNTARY INCOME	2	130,130	289,878	420,008	389,281
ACTIVITIES FOR GENERATING FUNDS	3	112,516	69,850	182,366	189,505
INVESTMENT INCOME (see Note 4)	4	101	-	101	129
<b>TOTAL INCOMING RESOURCES</b>		<b>242,747</b>	<b>359,728</b>	<b>602,475</b>	<b>578,915</b>
<b>RESOURCES EXPENDED</b>					
COSTS OF GENERATING FUNDS					
Costs of generating voluntary Income	5	5,842	2,055	7,897	9,933
Fundraising Costs	6	5,659	-	5,659	5,976
CHARITABLE ACTIVITIES	7/8	187,064	408,962	596,026	571,798
GOVERNANCE COSTS	9	10,856	-	10,856	12,698
<b>TOTAL RESOURCES EXPENDED</b>		<b>209,421</b>	<b>411,017</b>	<b>620,438</b>	<b>600,405</b>
NET INCOMING/(OUTGOING) RESOURCES FOR THE YEAR	10	33,326 -	51,289 -	17,963 -	21,490
Transfers between funds		-	-	-	-
Net Movement in the year		33,326 -	51,289 -	17,963 -	21,490
Fund Balances Brought forward at 1st April		87,486	101,465	188,951	210,442
<b>FUND BALANCES CARRIED FORWARD AT 31ST MARCH</b>		<b>120,812</b>	<b>50,176</b>	<b>170,988</b>	<b>188,951</b>

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

**BALANCE SHEET****BALANCE SHEET**

AS AT 31ST MARCH 2018

	NOTE	£	2018 £	£	2017 £
<b>FIXED ASSETS</b>					
Tangible Fixed Assets	13		-		1,740
<b>CURRENT ASSETS</b>					
Debtors	14	47,874		44,957	
Cash at Bank and in hand		150,598		167,088	
		<u>198,472</u>		<u>212,045</u>	
<b>CURRENT LIABILITIES</b>					
Creditors - falling due within one year	15	-	27,484	-	24,834
			<u>170,988</u>		<u>187,211</u>
<b>NET ASSETS</b>					
			<u><b>170,988</b></u>		<u><b>188,951</b></u>
<b>REPRESENTED BY:</b>					
Restricted Funds (See Note)			50,176		101,465
Unrestricted Funds:			120,812		87,486
			<u><b>170,988</b></u>		<u><b>188,951</b></u>

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with requirements of the Act with respect to accounting records and for the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

These financial statements were approved by the Board of Directors on 11 December 2017 and signed on their behalf by:

Stephen Goschalk  
Trustee (Treasurer)

Date:

Company Registration Number: 1966619

## 1. ACCOUNTING POLICIES

### Basis of Accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Statement of Recommended Practice "Accounting and Reporting by Charities" issued in March 2005 (SORP 2005) and the Companies Act 2006.

### Cash flow statement

The trustees have taken advantage of the exemption in Financial Reporting Standard No 1 (revised) from including a cash flow statement in the financial statements on the grounds that the charity is small.

### Capital grants

These are credited to restricted funds. Depreciation of fixed assets purchased with the capital grants is then charged to these funds.

### Incoming resources

Incoming resources represents the total income receivable during the year which is recognised on the accruals basis of accounting.

Revenue and capital grants are recognised as income when notification is received. The income is matched with the relevant expenditure for which the grant has been received.

Donated assets are included at the value to the company where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers as it is not practical to ascertain the value of these services.

### Deferred incoming resources

Deferred incoming resources arise on income received but which may be allocated to a number of future periods in accordance with the terms of the grant or donation. The element of the income that is for a future period is deferred so as to match it to the periods covered by the terms of the income.

### Resources expended

All expenditure is accounted for on an accruals basis and is stated exclusive of VAT. Any irrecoverable VAT is included as a cost.

Wherever possible, expenditure is allocated specifically to the relevant activities for which it is incurred. Where costs cannot be directly attributed they have been allocated to activities on a basis consistent with the use of the resources. Overhead costs in the statement of financial activities are apportioned on the basis of staff time spent on each activity.

### Fixtures

Depreciation is calculated so as to write off the cost of an asset over the useful economic life of that asset as follows:

Fixtures, fittings and equipment - 25% per annum on cost

Items costing less than £250 are not capitalised, but charged in full to the income and expenditure account for the year in which the cost is borne.

### Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership

remain with the lessor are charged against profits on a straight line basis over the period of the lease.

### Irrecoverable VAT

Irrecoverable VAT is charged to the profit and loss account on an accruals basis.

### Fund accounting

Unrestricted funds comprise accumulated surpluses on general funds and these are available for use in the furtherance of the general charitable objectives of the company.

Restricted funds are those that can only be used for restricted purposes within the objects of the company. Restrictions arise when specified by donors or when funds are raised for particular restricted purposes.

Designated funds are set up out of general funds by the directors for specific purposes. The purposes are described in the notes to the accounts.

Where a fund is anticipated to expend more resources than it has received, a transfer is made from general unrestricted funds to cover any shortfall on the project.

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

## 2 VOLUNTARY INCOME

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2018	TOTAL FUNDS 2017
	£	£	£	£
<b>DONATIONS</b>				
Neil Kreitman	-		-	40,000
Tuckers Solicitors		5,000	5,000	-
Anonymous Donation	54,000		54,000	-
Macarthy's Laboratories	5,000		5,000	
Other small donations	6,130		6,130	5,238
	<b>65,130</b>	<b>5,000</b>	<b>70,130</b>	<b>45,238</b>
<b>GRANTS RECEIVABLE</b>				
Esmee Fairbairn	50,000		50,000	50,000
Big Lottery Fund		11,837	11,837	47,719
Legal Education Foundation		36,709	36,709	44,177
The Pilgrim Trust		26,894	26,894	-
London Legal Support Trust	-	11,043	11,043	13,719
The Northmoor Trust	15,000		15,000	15,000
Paul Hamlyn Foundation		25,000	25,000	25,000
Open Society Foundation		172,101	172,101	124,980
Other small grants	369	1,294	1,663	-
	<b>65,369</b>	<b>284,878</b>	<b>350,247</b>	<b>320,595</b>
<b>TOTAL</b>	<b>130,499</b>	<b>289,878</b>	<b>420,377</b>	<b>365,833</b>

## 3 INCOMING RESOURCES FROM ACTIVITIES FOR GENERATING FUNDS

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2018	TOTAL FUNDS 2017
	£	£	£	£
Legal Surgey Income		67,113	67,113	89,754
Consultancy	8,670		8,670	8,500
Training & Conferences	1,410	2,737	4,147	15,220
Expert Witness Income	54,600		54,600	59,431
Online Merchandise	3,174		3,174	1,530
Other Income	12,472	-	12,472	395
			-	-
			-	-
	<b>80,326</b>	<b>69,850</b>	<b>150,176</b>	<b>174,830</b>
Hosting & Support Income	32,190	-	32,190	38,123
Miscellaneous Income	-	-	-	-
<b>TOTAL</b>	<b>112,516</b>	<b>69,850</b>	<b>182,366</b>	<b>212,953</b>

## 4 INVESTMENT INCOME

	UNRESTRICTED FUNDS	TOTAL FUNDS 2018	TOTAL FUNDS 2017
	£	£	£
Bank Interest	101	101	129

## 5 COSTS OF GENERATING VOLUNTARY INCOME

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2018	TOTAL FUNDS 2017
	£	£	£	£
Campaigns	-	-	-	2,261
Consultancy Fees	2,828	1,385	4,213	4,550
Equipment Hire	-	-	-	1,368
Hospitality	2,994	106	3,100	1,472
Marketing	20	564	584	282
	<b>5,842</b>	<b>2,055</b>	<b>7,897</b>	<b>9,933</b>

## 6 FUNDRAISING COSTS

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2018	TOTAL FUNDS 2017
	£	£	£	£
Fundraising	5,976	-	5,976	5,976
	<b>5,976</b>	<b>-</b>	<b>5,976</b>	<b>5,976</b>

## 7 COSTS OF CHARITABLE ACTIVITIES BY FUND TYPE

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2018	TOTAL FUNDS 2017
	£	£	£	£
Information, advice and advocacy	135,242	357,709	492,951	452,859
Support costs	51,822	51,253	103,075	118,939
	<b>187,064</b>	<b>408,962</b>	<b>596,026</b>	<b>571,798</b>

**8 COSTS OF CHARITABLE ACTIVITIES BY ACTIVITY TYPE**

	ACTIVITIES UNDERTAKEN DIRECTLY	SUPPORT COSTS	TOTAL FUNDS 2018	TOTAL FUNDS 2017
	£	£	£	£
Information, advice and advocacy	492,951	103,075	596,026	571,798
	<u>492,951</u>	<u>103,075</u>	<u>596,026</u>	<u>571,798</u>

**9 GOVERNANCE COSTS**

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2018	TOTAL FUNDS 2017
	£	£	£	£
Gifts & Donations	-	-	-	-
Staff salaries	8,936	-	8,936	9,305
Professional fees	1,920	-	1,920	1,514
Legal fees	-	-	-	-
	<u>10,856</u>	<u>-</u>	<u>10,856</u>	<u>12,698</u>

**10 NET INCOMING RESOURCES FOR THE YEAR**

	2018 £	2017 £
Net incoming resources are stated after charging		
Depreciation	1,740	1,739
Independent Examination Fees	1,600	1,600
	<u>3,340</u>	<u>3,339</u>

**11 INDEPENDENT EXAMINERS REMUNERATION**

	2018	2017
Independent Examination	<u>1,600</u>	<u>1,600</u>

**12 STAFF COSTS AND EMOLUMENTS**

	2018	2017
Maximum Number of Employees	13	16
Average Number of Employees	12.7	11.6

NO employees > £60,000 (2018 - none)

	2018 £	2017 £
Wages & Salaries	350,133	347,114
Social Security costs	32,135	32,469
	<u>382,268</u>	<u>379,583</u>

None of the trustees received any remuneration, benefits or expenses during the year.

No employee received emoluments exceeding £60,000 during the year



## 13 TANGIBLE FIXED ASSETS – HELD FOR OWN

<b>2018</b>		<b>£</b>
<b>Cost</b>		
At 1 April 2017		47,288
Additions		
Disposals		
<b>At 31 March 2018</b>		<b>47,288</b>
<b>Depreciation</b>		
At 1 April 2017		45,548
Additions		1,740
Disposals		
<b>At 31 March 2018</b>		<b>47,288</b>
<b>NET BOOK VALUE</b>		
At 31 March 2017		3,480
At 31 March 2018		-

## 14 DEBTORS

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Trade Debtors	43,676	40,759
Other Debtors	-	-
Prepayments	4,198	4,198
	<u>47,874</u>	<u>44,957</u>

## 15 CREDITORS: Amounts falling due within one year

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Trade Creditors	5,552	4,002
Other taxes and social security	11,932	12,070
Other creditors	-	-
Accruals	10,000	10,000
	<u>27,484</u>	<u>26,073</u>

## 16 PENSIONS

The charitable company makes pension contributions for employees into individual personal pension plans. The assets of the scheme are held separately from those of the company in independently administered funds.

## 17 COMMITMENTS UNDER OPERATING LEASES

At 31 March 2018 the charity had annual commitments under non-cancellable operating leases as set out below.

	<b>Land &amp; Buildings</b>	<b>Other Items</b>	<b>Land &amp; Buildings</b>	<b>Other Items</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Operating leases which expire:</b>				
Between 1 - 5 years	46,680	1,005	46,680	1,005
In more than 5 years	-	-	-	-
	<u>46,680</u>	<u>1,005</u>	<u>46,680</u>	<u>1,005</u>

## 18 RESTRICTED INCOME FUNDS

	At 1/4/17	INCOMING RESOURCES	OUTGONG RESOURCES	TRANSFERS	At 31/3/18
Open Society Foundations	169,909				169,909
Global Web Outreach (Talking Drugs)	-	95,909	110,101	-	95,909
African Fellowship	-	37,105	31,000	-	37,105
Asian Fellowship	2017 -	34,620	31,000	-	34,620
	2018 -	2,275	-	3,833	6,108
Lawyering on the Margins	122,012	-	31,563		90,449
Legal Outreach Surgeries	-	7,318		-	7,318
Big Lottery Fund	6,113	11,836	18,459	-	510
Justice First Fellowship	2,114	36,709	36,709		2,114
Legal Education App	12,149	-	10,236		1,913
Sex Outreach Project	-	4,270	26,894		0
Legal Outreach Services (other)	-	29,335	86,165	-	32,640
Street Law	-	-	26,022		-
<b>TOTAL RESTRICTED FUNDS</b>	<b>£ 101,466</b>	<b>£ 359,727</b>	<b>£ 411,017</b>	<b>£ -</b>	<b>£ 50,176</b>

## RESTRICTED INCOME FUNDS (continued)

**Restricted Project Funds:** These comprise grant donations received for the specific projects that the charitable company administers. These are as follows:

**Big Lottery Fund:** This funding is to develop the legal welfare outreach service by deploying three pilot surgeries every year for four years into designated deprived boroughs in London. The grant funding concluded during the 2<sup>nd</sup> quarter of financial year.

**Global Web Outreach:** This is a project to develop a website ([www.talkingdrugs.org](http://www.talkingdrugs.org)) for a Global web presence.

**Fellowship Programmes (African & Asian):** Two programmes were delivered during the year – one in Spring (Asian) and one in Autumn (African). The purpose of the programmes is to support those working in sectors related to drug policy in order to improve their advocacy skills and to enhance their capacity in working with the media on drug policy. The fellowship seeks to add to a core group of existing high-profile drug policy activists in the Latin American region, including people not necessarily working full-time on drug related issues. The fellowship programme has been extended to include people from West Africa.

**Justice First Fellowship:** Funding is provided by the Legal Education Foundation to support a training contract for trainee solicitor with specific emphasis on developing and advancing access to justice.

**Lawyering on the margins:** This 2 year project which commenced in the winter 2016 is to develop materials and a workshop for 25 participants to be held in Indonesia in autumn 2018. The purpose of the project is to develop a network of lawyers to peer support each other through best practice.

**Legal Education App:** Funding is provided by the Legal Education Foundation to develop an app for those representing themselves in court criminal proceedings specifically for drug related offences.

**Open Society Foundation:** Provided a single grant for the continuation of TalkingDrugs, and the fellowship programmes for 2017/18 and the distribution of the funds is allocated by programme.

**Sex Workers Project:** The purpose of this project is aimed at sex workers to reduce poverty, (re)offending and social exclusion. Debt, low income, homelessness and substance misuse are some of the main drivers for women engaging in sex work, particularly on-street work, which

places them at serious risk of offending.

**Streetlaw (Y-Stop):** This project aims to help young people to deal effectively with being stopped and searched and, where appropriate, challenge police behaviour that falls below an acceptable standard in a safe and positive way. The project will build public awareness and understanding within families and communities of the realities of stop and search, fostering an environment that supports young people to deal with such interactions.

## 19 UNRESTRICTED INCOME FUNDS

	INCOMING	OUTGOING	
At 1/4/17	RESOURCES	RESOURCES	TRANSFERS
£	£	£	£
87,117	243,116	209,421	120,812

## 20 LEGAL OUTREACH SERVICE INCOME

The following organisations contributed to the Legal Outreach Surgeries:

Big Lottery Fund (Ended 30 June 2017)	South London & Maudsley NHS
CGL Newham	Foundation (Lambeth & Wandsworth)
London Legal Support Trust	

## 21 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	FIXED ASSETS	NET CURRENT ASSETS	TOTAL FUNDS 2018
	£	£	£
Restricted Funds	-	50,176	50,176
Unrestricted Funds	-	120,812	120,812
	<u>-</u>	<u>170,988</u>	<u>170,988</u>

## 22 COMPANY LIMITED BY GUARANTEE

Release Legal Emergency and Drugs Service Limited is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.