

# QUAKER ACTION ON ALCOHOL AND DRUGS

England & Wales - Charity number 1059310

## Details

---

**Other names** QAAD

**Status** Registered

**Legal form** Charitable company

**Company number** [03265669](#)

**Registered** 1996-11-27

**Register** [View on the Charity Commission register](#)

## Contact

---

**Address** 111 Gloucester Road  
Bishopston  
Bristol  
BS7 8AT

**Phone** 01179246981

**Email** [alison@qaad.org](mailto:alison@qaad.org)

**Website** [www.qaad.org](http://www.qaad.org)

## Activities

---

**Objects:** TO ADDRESS THROUGH EDUCATION PREVENTION, TREATMENTS AND ANY OTHER MEANS THE PROBLEMS OF AND RELATED TO THE USE AND MISUSE OF ALCOHOL AND OTHER DRUGS, AND GAMBLING.

**Activities:** The charity seeks to advance public education about all aspects of the use and misuse of alcohol, other drugs and gambling.

## Classification

---

- **How:** Provides Human Resources, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training
- **Who:** Other Defined Groups, The General Public/mankind

## Geography

- Scotland
- Throughout England And Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£46,857	£61,053	-	-
2023-12-31	£79,878	£54,068	-	-
2022-12-31	£33,954	£47,178	-	-
2021-12-31	£22,624	£42,014	-	-
2020-12-31	£45,137	£37,189	-	-

## Trustees

Name	Role	Appointed
<b>JON LYON</b>	Chair	
CHRISTINE PRYER		
Daniel Clarke Flynn		2023-09-02
EVA DEREGOWSKA		
Lynda Tomlinson		2024-06-01
Peter Warm		2025-06-14
Robert Wilson		2024-09-14
Susan Bewley		2023-06-10
TIM JAMES		

**QUAKER ACTION ON ALCOHOL AND DRUGS**

England & Wales - Charity number 1059310

---

# Accounts

---

Company registration number: 03265669

Charity registration number: 1059310

# Quaker Action on Alcohol and Drugs

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 December 2024

Community Accounting Plus  
Units 1 & 2 North West  
41 Talbot Street  
Nottingham  
NG1 5GL

# **Quaker Action on Alcohol and Drugs**

## **Contents**

Reference and Administrative Details	1
Trustees' Report	2 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6 to 7
Balance Sheet	8
Notes to the Financial Statements	9 to 18

## **Quaker Action on Alcohol and Drugs**

### **Reference and Administrative Details**

<b>Trustees</b>	Jon Lyon David Barry Tim James Eva Deregowska Christine Pryer Susan Bewley Andrew Misell Daniel Flynn Robert Wilson Lynda Tomlinson
<b>Secretary</b>	Alison Mather
<b>Charity Registration Number</b>	1059310
<b>Company Registration Number</b>	03265669
<b>Registered Office</b>	Garden Flat 28 Belmont Road Bristol BS6 5AS
<b>Independent Examiner</b>	John O'Brien, employee of Community Accounting Plus Units 1 & 2 North West 41 Talbot Street Nottingham NG1 5GL

# Quaker Action on Alcohol and Drugs

## Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 December 2024.

### Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:

- Ronald Barden (resigned 14 September 2024)
- Jon Lyon
- David Barry
- Tim James
- Eva Deregowska
- Christine Pryer
- Susan Bewley
- Andrew Misell
- Daniel Flynn
- Robert Wilson (appointed 1 September 2024)
- Lynda Tomlinson (appointed 1 June 2024)

Secretary: Alison Mather

### Structure, governance and management

#### *Nature of governing document*

The charity is a company limited by guarantee and registered charity. It is operated under the rules of its memorandum and articles of association dated 18 September 1996. It has no share capital and the liability of each member in the event of winding-up is limited to £10.

### Objectives and activities

#### *Objects and aims*

The charity seeks to advance public education about all aspects of the use and misuse of alcohol, other drugs and gambling.

The aims of the charity are:

- To provide education on the misuse of alcohol, drugs and gambling;
- To assist with the prevention and treatment of alcohol, drug and gambling related problems;
- To promote public awareness of the problems of alcohol, drugs and gambling.

#### *Public benefit*

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

## **Quaker Action on Alcohol and Drugs**

### **Trustees' Report**

#### **Achievements and performance**

During the year, income from investments and donations was principally applied in the form of a Director and publicity in furtherance of the charitable objects of the charity.

#### **Financial review**

##### ***Policy on reserves***

The company has a policy of maintaining reserves equivalent to three months expenditure. The current level of unrestricted reserves is considered to be satisfactory.

# Quaker Action on Alcohol and Drugs

## Trustees' Report

### Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

### Statement of Responsibilities

The trustees (who are also the directors of Quaker Action on Alcohol and Drugs for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

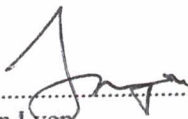
Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its 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 apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on ..... and signed on its behalf by:

  
.....  
Jon Lyon  
Trustee

## Quaker Action on Alcohol and Drugs

### Independent Examiner's Report to the trustees of Quaker Action on Alcohol and Drugs ('the Company')

#### Independent examiner's report to the trustees of Quaker Action on Alcohol and Drugs ('the Company')

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 December 2024.

#### Responsibilities and basis of report

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

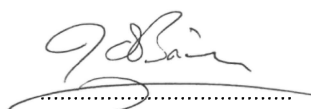
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

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

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

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



John O'Brien MSc, FAIA, FCIE, employee of Community Accounting Plus  
Fellow of the Association of Charity Independent Examiners

Units 1 & 2 North West  
41 Talbot Street  
Nottingham  
NG1 5GL

Date: 22/07/2025

## Quaker Action on Alcohol and Drugs

### Statement of Financial Activities for the Year Ended 31 December 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2024 £	Total 2023 £ (As restated)
<b>Income and Endowments from:</b>				
Donations and legacies	3	28,759	28,759	10,570
Charitable activities	4	3,349	3,349	9,133
Investment income	5	14,749	14,749	60,935
Total income		<u>46,857</u>	<u>46,857</u>	<u>80,638</u>
<b>Expenditure on:</b>				
Charitable activities	6	(61,053)	(61,053)	(54,068)
Total expenditure		(61,053)	(61,053)	(54,068)
Gains/losses on investment assets		<u>36,516</u>	<u>36,516</u>	<u>6,596</u>
Net income		<u>22,320</u>	<u>22,320</u>	<u>33,166</u>
Net movement in funds		22,320	22,320	33,166
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>503,298</u>	<u>503,298</u>	<u>470,132</u>
Total funds carried forward	14	<u><u>525,618</u></u>	<u><u>525,618</u></u>	<u><u>503,298</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for the period is shown in note 14.

## Quaker Action on Alcohol and Drugs

### Statement of Financial Activities for the Year Ended 31 December 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

These are the figures for the previous accounting period and are included for comparative purposes

	Note	Unrestricted funds £	Total 2023 £ (As restated)
<b>Income and Endowments from:</b>			
Donations and legacies	3	10,570	10,570
Charitable activities	4	9,133	9,133
Investment income	5	60,935	60,935
Total income		<u>80,638</u>	<u>80,638</u>
<b>Expenditure on:</b>			
Charitable activities	6	<u>(54,068)</u>	<u>(54,068)</u>
Total expenditure		(54,068)	(54,068)
Gains/losses on investment assets		<u>6,596</u>	<u>6,596</u>
Net income		<u>33,166</u>	<u>33,166</u>
Net movement in funds		33,166	33,166
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>470,132</u>	<u>470,132</u>
Total funds carried forward	14	<u><u>503,298</u></u>	<u><u>503,298</u></u>

The notes on pages 9 to 18 form an integral part of these financial statements.

## Quaker Action on Alcohol and Drugs

(Registration number: 03265669)  
**Balance Sheet as at 31 December 2024**

	Note	2024 £	2023 £ (As restated)
<b>Fixed assets</b>			
Investments	19	520,596	483,594
<b>Current assets</b>			
Debtors	11	39	-
Cash at bank and in hand	9	8,932	22,504
		8,971	22,504
<b>Creditors: Amounts falling due within one year</b>	12	(3,949)	(2,800)
<b>Net current assets</b>		5,022	19,704
<b>Net assets</b>		525,618	503,298
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		525,618	503,298
<b>Total funds</b>	14	525,618	503,298

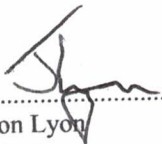
For the financial year ending 31 December 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

### Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 6 to 18 were approved by the trustees, and authorised for issue on ..... and signed on their behalf by:

  
 .....  
 Jon Lyon  
 Trustee

The notes on pages 9 to 18 form an integral part of these financial statements.

# Quaker Action on Alcohol and Drugs

## Notes to the Financial Statements for the Year Ended 31 December 2024

### 1 Accounting policies

#### Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### Statement of compliance

The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

#### Basis of preparation

Quaker Action on Alcohol and Drugs meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

#### Going concern

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

#### Exemption from preparing a cash flow statement

Under the exemption available to smaller charities the Board of Trustees has chosen not to include a Statement of Cash Flows within the financial statements.

#### Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

#### *Donations and legacies*

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

#### *Grants receivable*

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

## Quaker Action on Alcohol and Drugs

### Notes to the Financial Statements for the Year Ended 31 December 2024

#### Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### Charitable activities

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

#### Taxation

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

#### Tangible fixed assets

Individual fixed assets costing £1000.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Computer Equipment	40% in the first year, then 30% per annum.
Office Equipment	15% per annum on net book value.

#### Fixed asset investments

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

## **Quaker Action on Alcohol and Drugs**

### **Notes to the Financial Statements for the Year Ended 31 December 2024**

#### **Trade debtors**

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### **Trade creditors**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

#### **Pensions and other post retirement obligations**

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

## Quaker Action on Alcohol and Drugs

### Notes to the Financial Statements for the Year Ended 31 December 2024

#### 2 Charity status

The charity is a company limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

#### 3 Income from donations and legacies

	Unrestricted funds General £	Total 2024 £	Total 2023 £ (As restated)
Donations and legacies;			
Donations from individuals	24,709	24,709	9,070
Gift aid reclaimed	4,050	4,050	-
Grants, including capital grants;			
Grants from other charities	-	-	1,500
	<u>28,759</u>	<u>28,759</u>	<u>10,570</u>

#### 4 Income from charitable activities

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Gift Aid	-	-	3,236
Meetings	-	-	2,388
Individuals	-	-	3,509
Sundry income	8	8	-
Services	3,341	3,341	-
	<u>3,349</u>	<u>3,349</u>	<u>9,133</u>

## Quaker Action on Alcohol and Drugs

### Notes to the Financial Statements for the Year Ended 31 December 2024

#### 5 Investment income

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Other investment income	14,749	14,749	60,935
	14,749	14,749	60,935
	14,749	14,749	60,935

#### 6 Expenditure on charitable activities

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Bank service charges	188	188	83
Bookkeeping	288	288	90
Conferences and courses	5,744	5,744	162
Depreciation	-	-	23
Design	-	-	1,014
General office expenses	4,653	4,653	4,943
Distribution	-	-	142
Dues and Subscriptions	279	279	26
Miscellaneous expense	-	-	1,154
Postage, Printing & Stationery	325	325	8
Printing	-	-	2,466
Professional fees	660	660	600
Wages, Pensions & NI	41,920	41,920	40,139
Travel and Meetings	1,373	1,373	56
The Friend	-	-	1,382
Website	252	252	1,780
Telephone & Broadband	423	423	-
QAADRANT	4,948	4,948	-
	61,053	61,053	54,068
	61,053	61,053	54,068

## Quaker Action on Alcohol and Drugs

### Notes to the Financial Statements for the Year Ended 31 December 2024

#### 7 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	2024 £	2023 £
Depreciation of fixed assets	-	23

#### 8 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
<b>Staff costs during the year were:</b>		
Wages and salaries	39,977	34,083
Pension costs	1,943	6,056
	<u>41,920</u>	<u>40,139</u>

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2024 No	2023 No
Average number of employees	<u>1</u>	<u>1</u>

1 (2023 - 1) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £1,943 (2023 - £6,056).

No employee received emoluments of more than £60,000 during the year.

#### 9 Cash and cash equivalents

	2024 £	2023 £
Cash at bank	<u>8,932</u>	<u>22,504</u>

## Quaker Action on Alcohol and Drugs

### Notes to the Financial Statements for the Year Ended 31 December 2024

#### 10 Tangible fixed assets

	Furniture and equipment £	Computer equipment £	Total £
<b>Cost</b>			
At 1 January 2024	1,095	5,579	6,674
At 31 December 2024	<u>1,095</u>	<u>5,579</u>	<u>6,674</u>
<b>Depreciation</b>			
At 1 January 2024	1,095	5,579	6,674
At 31 December 2024	<u>1,095</u>	<u>5,579</u>	<u>6,674</u>
<b>Net book value</b>			
At 31 December 2024	<u>-</u>	<u>-</u>	<u>-</u>
At 31 December 2023	<u>-</u>	<u>-</u>	<u>-</u>

#### 11 Debtors

	2024 £	2023 £
Prepayments	39	-
	<u>39</u>	<u>-</u>

#### 12 Creditors: amounts falling due within one year

	2024 £	2023 £ (As restated)
Trade creditors	1,147	-
Other taxation and social security	1,734	1,970
Pension scheme creditor	408	249
Accruals	660	581
	<u>3,949</u>	<u>2,800</u>

#### 13 Fees payable to independent examiner

During the period, the fees payable (excluding VAT) to the charity's independent examiner Community Accounting Plus are analysed as follows:

	2024 £	2023 £
Independent examination	550	500
	<u>550</u>	<u>500</u>

## Quaker Action on Alcohol and Drugs

### Notes to the Financial Statements for the Year Ended 31 December 2024

#### 14 Funds

	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Balance at 31 December 2024 £
<b>Unrestricted funds</b>				
<i>General</i>				
General	503,298	83,373	(61,053)	525,618
	<b>Balance at 1 January 2023 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Transfers £</b>
<b>Unrestricted funds</b>				
<i>General</i>				
General	445,132	87,234	(54,068)	25,000
<i>Designated</i>				
Designated	25,000	-	-	(25,000)
<b>Total funds</b>	470,132	87,234	(54,068)	-

## Quaker Action on Alcohol and Drugs

### Notes to the Financial Statements for the Year Ended 31 December 2024

#### 15 Analysis of net assets between funds

	Unrestricted	
	General	2024
	£	Total funds
		£
Fixed asset investments	520,596	520,596
Current assets	8,971	8,971
Current liabilities	(3,949)	(3,949)
Total net assets	<u>525,618</u>	<u>525,618</u>

	Unrestricted	
	General	2023
	£	Total funds
		£
Fixed asset investments	483,594	483,594
Current assets	22,504	22,504
Current liabilities	(2,800)	(2,800)
Total net assets	<u>503,298</u>	<u>503,298</u>

#### 16 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 17 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

#### 18 Related party transactions

There were no related party transactions in the year.

#### 19 Fixed asset investments

	2024	2023
	£	£
Other investments	<u>520,596</u>	<u>483,594</u>
	<u>520,596</u>	<u>483,594</u>

## Quaker Action on Alcohol and Drugs

### Notes to the Financial Statements for the Year Ended 31 December 2024

#### Other investments

	<b>Listed investments £</b>	<b>Total £</b>
<b>Cost or Valuation</b>		
At 1 January 2024	483,594	483,594
Revaluation	<u>37,002</u>	<u>37,002</u>
At 31 December 2024	<u>520,596</u>	<u>520,596</u>
<b>Net book value</b>		
At 31 December 2024	<u>520,596</u>	<u>520,596</u>
At 31 December 2023	<u>483,594</u>	<u>483,594</u>

**QUAKER ACTION ON ALCOHOL AND DRUGS**

England & Wales - Charity number 1059310

---

# Accounts

---

Company registration number: 03265669

Charity registration number: 1059310

# Quaker Action on Alcohol and Drugs

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 December 2023

Community Accounting Plus  
Units 1 & 2 North West  
41 Talbot Street  
Nottingham  
NG1 5GL

# Quaker Action on Alcohol and Drugs

## Contents

Reference and Administrative Details	1
Trustees' Report	2 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6 to 7
Balance Sheet	8
Notes to the Financial Statements	9 to 17

## **Quaker Action on Alcohol and Drugs**

### **Reference and Administrative Details**

<b>Trustees</b>	Ronald Barden Jon Lyon David Barry Tim James Eva Deregowska Christine Pryer Susan Bewley Andrew Misell Daniel Flynn
<b>Secretary</b>	Alison Mather
<b>Charity Registration Number</b>	1059310
<b>Company Registration Number</b>	03265669
<b>Registered Office</b>	Garden Flat 28 Belmont Road Bristol BS6 5AS
<b>Independent Examiner</b>	John O'Brien, employee of Community Accounting Plus Units 1 & 2 North West 41 Talbot Street Nottingham NG1 5GL

# Quaker Action on Alcohol and Drugs

## Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 December 2023.

### Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Ronald Barden
	Jon Lyon
	David Barry
	Tim James
	Eva Deregowska
	Christine Pryer
	Susan Bewley (appointed 10 June 2023)
	Andrew Misell (appointed 2 September 2023)
	Daniel Flynn (appointed 2 September 2023)

Secretary: Alison Mather

### Structure, governance and management

#### *Nature of governing document*

The charity is a company limited by guarantee and registered charity. It is operated under the rules of its memorandum and articles of association dated 18 September 1996. It has no share capital and the liability of each member in the event of winding-up is limited to £10.

### Objectives and activities

#### *Objects and aims*

The charity seeks to advance public education about all aspects of the use and misuse of alcohol, other drugs and gambling.

The aims of the charity are:

- To provide education on the misuse of alcohol, drugs and gambling;
- To assist with the prevention and treatment of alcohol, drug and gambling related problems;
- To promote public awareness of the problems of alcohol, drugs and gambling.

#### *Public benefit*

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

### Achievements and performance

During the year, income from investments and donations was principally applied in the form of a Director and publicity in furtherance of the charitable objects of the charity.

# Quaker Action on Alcohol and Drugs

## Trustees' Report

### **Financial review**

The charity is reliant on income from investments and donations from individuals, trusts and Quaker Meetings and the realisation of investment assets to carry out its charitable activity.

### ***Policy on reserves***

The company has a policy of maintaining reserves equivalent to three months expenditure. The current level of unrestricted reserves is considered to be satisfactory.

### **Plans for future periods**

#### ***Aims and key objectives for future periods***

Plans are to publicise the work of the charity through the sale of books and through other literature and to pursue our objectives as stated.

# Quaker Action on Alcohol and Drugs

## Trustees' Report

### Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

### Statement of Responsibilities

The trustees (who are also the directors of Quaker Action on Alcohol and Drugs for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

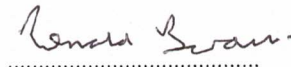
Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its 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 apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 14/9/2024 and signed on its behalf by:



.....  
Ronald Barden  
Trustee

## Quaker Action on Alcohol and Drugs

### Independent Examiner's Report to the trustees of Quaker Action on Alcohol and Drugs ('the Company')

#### Independent examiner's report to the trustees of Quaker Action on Alcohol and Drugs ('the Company')

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 December 2023.

#### Responsibilities and basis of report

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

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

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

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

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



John O'Brien MSc, FAIA, FCCA, FCIE, employee of Community Accounting Plus  
Fellow of the Association of Charity Independent Examiners

Units 1 & 2 North West  
41 Talbot Street  
Nottingham  
NG1 5GL

Date: 26/09/2024.....

## Quaker Action on Alcohol and Drugs

### Statement of Financial Activities for the Year Ended 31 December 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2023 £	Total 2022 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	9,810	9,810	18,519
Charitable activities	4	9,133	9,133	3,736
Investment income	5	60,935	60,935	11,699
Total income		<u>79,878</u>	<u>79,878</u>	<u>33,954</u>
<b>Expenditure on:</b>				
Charitable activities	6	(54,068)	(54,068)	(47,178)
Total expenditure		(54,068)	(54,068)	(47,178)
Gains/losses on investment assets		6,596	6,596	(24,983)
Net income/(expenditure)		<u>32,406</u>	<u>32,406</u>	<u>(38,207)</u>
Net movement in funds		32,406	32,406	(38,207)
<b>Reconciliation of funds</b>				
Total funds brought forward		470,132	470,132	508,339
Total funds carried forward	13	<u>502,538</u>	<u>502,538</u>	<u>470,132</u>

All of the charity's activities derive from continuing operations during the above two periods.  
The funds breakdown for the period is shown in note 13.

The notes on pages 9 to 17 form an integral part of these financial statements.

## Quaker Action on Alcohol and Drugs

### Statement of Financial Activities for the Year Ended 31 December 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

These are the figures for the previous accounting period and are included for comparative purposes

	Note	Unrestricted funds £	Total 2022 £
<b>Income and Endowments from:</b>			
Donations and legacies	3	18,519	18,519
Charitable activities	4	3,736	3,736
Investment income	5	11,699	11,699
Total income		<u>33,954</u>	<u>33,954</u>
<b>Expenditure on:</b>			
Charitable activities	6	<u>(47,178)</u>	<u>(47,178)</u>
Total expenditure		(47,178)	(47,178)
Gains/losses on investment assets		<u>(24,983)</u>	<u>(24,983)</u>
Net expenditure		<u>(38,207)</u>	<u>(38,207)</u>
Net movement in funds		(38,207)	(38,207)
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>508,339</u>	<u>508,339</u>
Total funds carried forward	13	<u><u>470,132</u></u>	<u><u>470,132</u></u>

The notes on pages 9 to 17 form an integral part of these financial statements.

**Quaker Action on Alcohol and Drugs**  
**(Registration number: 03265669)**  
**Balance Sheet as at 31 December 2023**

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	10	-	23
Investments	18	<u>483,594</u>	<u>476,998</u>
		<u>483,594</u>	<u>477,021</u>
<b>Current assets</b>			
Cash at bank and in hand	9	22,504	5,934
<b>Creditors: Amounts falling due within one year</b>	11	<u>(3,560)</u>	<u>(12,823)</u>
<b>Net current assets/(liabilities)</b>		<u>18,944</u>	<u>(6,889)</u>
<b>Net assets</b>		<u>502,538</u>	<u>470,132</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>502,538</u>	<u>470,132</u>
<b>Total funds</b>	13	<u>502,538</u>	<u>470,132</u>

For the financial year ending 31 December 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 6 to 17 were approved by the trustees, and authorised for issue on 14/01/2024 and signed on their behalf by:



.....  
 Ronald Barden  
 Trustee

The notes on pages 9 to 17 form an integral part of these financial statements.

# Quaker Action on Alcohol and Drugs

## Notes to the Financial Statements for the Year Ended 31 December 2023

### 1 Accounting policies

#### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### **Statement of compliance**

The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

#### **Basis of preparation**

Quaker Action on Alcohol and Drugs meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

#### **Going concern**

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

#### **Exemption from preparing a cash flow statement**

Under the exemption available to smaller charities the Board of Trustees has chosen not to include a Statement of Cash Flows within the financial statements.

#### **Income and endowments**

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

#### ***Donations and legacies***

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

#### ***Grants receivable***

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

## Quaker Action on Alcohol and Drugs

### Notes to the Financial Statements for the Year Ended 31 December 2023

#### Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### Charitable activities

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

#### Taxation

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

#### Tangible fixed assets

Individual fixed assets costing £1000.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Computer Equipment	40% in the first year, then 30% per annum.
Office Equipment	15% per annum on net book value.

#### Fixed asset investments

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

## Quaker Action on Alcohol and Drugs

### Notes to the Financial Statements for the Year Ended 31 December 2023

#### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

#### Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

#### 2 Charity status

The charity is a company limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

#### 3 Income from donations and legacies

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Donations and legacies;			
Donations from individuals	8,310	8,310	18,519
Grants, including capital grants;			
Grants from other charities	1,500	1,500	-
	<u>9,810</u>	<u>9,810</u>	<u>18,519</u>

#### 4 Income from charitable activities

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Gift Aid	3,236	3,236	1,257
Meetings	2,388	2,388	-
Individuals	3,509	3,509	-
Other income	-	-	2,479
	<u>9,133</u>	<u>9,133</u>	<u>3,736</u>

## Quaker Action on Alcohol and Drugs

### Notes to the Financial Statements for the Year Ended 31 December 2023

#### 5 Investment income

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Other investment income	60,935	60,935	11,699
	60,935	60,935	11,699
	60,935	60,935	11,699

#### 6 Expenditure on charitable activities

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Archiving	-	-	189
Bank service charges	83	83	162
Bookkeeping	90	90	-
Conferences and courses	162	162	119
Depreciation	23	23	23
Design	1,014	1,014	1,122
Directors office expenses	4,943	4,943	2,550
Distribution	142	142	142
Dues and Subscriptions	26	26	-
Laptop service	-	-	359
Launde Abbey	-	-	2,566
Mail storage	-	-	15
Miscellaneous expense	1,154	1,154	383
Postage and Delivery	8	8	-
Printing	2,466	2,466	2,173
Professional fees	600	600	605
Salary & Pension	40,139	40,139	35,184
Travel and Meetings	56	56	-
The Friend	1,382	1,382	1,547
Website	1,780	1,780	39
	54,068	54,068	47,178
	54,068	54,068	47,178

## Quaker Action on Alcohol and Drugs

### Notes to the Financial Statements for the Year Ended 31 December 2023

#### 7 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2023 £	2022 £
Depreciation of fixed assets	<u>23</u>	<u>23</u>

#### 8 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
<b>Staff costs during the year were:</b>		
Wages and salaries	34,083	32,780
Pension costs	<u>6,056</u>	<u>2,404</u>
	<u>40,139</u>	<u>35,184</u>

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2023 No	2022 No
Average number of employees	<u>1</u>	<u>1</u>

1 (2022 - 1) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £6,056 (2022 - £2,404).

No employee received emoluments of more than £60,000 during the year.

#### 9 Cash and cash equivalents

	2023 £	2022 £
Cash at bank	<u>22,504</u>	<u>5,934</u>

## Quaker Action on Alcohol and Drugs

### Notes to the Financial Statements for the Year Ended 31 December 2023

#### 10 Tangible fixed assets

	Furniture and equipment £	Computer equipment £	Total £
<b>Cost</b>			
At 1 January 2023	1,095	5,579	6,674
At 31 December 2023	1,095	5,579	6,674
<b>Depreciation</b>			
At 1 January 2023	1,073	5,578	6,651
Charge for the year	22	1	23
At 31 December 2023	1,095	5,579	6,674
<b>Net book value</b>			
At 31 December 2023	-	-	-
At 31 December 2022	22	1	23

#### 11 Creditors: amounts falling due within one year

	2023 £	2022 £
Other loans	-	10,000
Other taxation and social security	1,970	1,577
Pension scheme creditor	249	1,246
Accruals	1,341	-
	3,560	12,823

#### 12 Fees payable to independent examiner

During the period, the fees payable (excluding VAT) to the charity's independent examiner Community Accounting Plus are analysed as follows:

	2023 £	2022 £
Independent examination	500	605
	500	605

## Quaker Action on Alcohol and Drugs

### Notes to the Financial Statements for the Year Ended 31 December 2023

#### 13 Funds

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Transfers £	Other recognised gains/(losses) £	Balance at 31 December 2023 £
<b>Unrestricted funds</b>						
<i>General</i>						
General	445,132	79,878	(54,068)	25,000	6,596	502,538
<i>Designated</i>						
Designated	<u>25,000</u>	<u>-</u>	<u>-</u>	<u>(25,000)</u>	<u>-</u>	<u>-</u>
<b>Total funds</b>	<u><u>470,132</u></u>	<u><u>79,878</u></u>	<u><u>(54,068)</u></u>	<u><u>-</u></u>	<u><u>6,596</u></u>	<u><u>502,538</u></u>

The specific purposes for which the funds are to be applied are as follows:

Restricted funds - There were no restricted funds in the year.

Designated funds - £25,000 has been released back to general funds.

	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Other recognised gains/(losses) £	Balance at 31 December 2022 £
<b>Unrestricted funds</b>					
<i>General</i>					
General	483,339	33,954	(47,178)	(24,983)	445,132
<i>Designated</i>					
Designated	<u>25,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>25,000</u>
<b>Total funds</b>	<u><u>508,339</u></u>	<u><u>33,954</u></u>	<u><u>(47,178)</u></u>	<u><u>(24,983)</u></u>	<u><u>470,132</u></u>

## Quaker Action on Alcohol and Drugs

### Notes to the Financial Statements for the Year Ended 31 December 2023

#### 14 Analysis of net assets between funds

	<b>Unrestricted</b>	<b>2023</b>
	<b>General</b>	<b>Total funds</b>
	<b>£</b>	<b>£</b>
Fixed asset investments	483,594	483,594
Current assets	22,504	22,504
Current liabilities	(3,560)	(3,560)
	<u>502,538</u>	<u>502,538</u>
Total net assets	<u>502,538</u>	<u>502,538</u>

	<b>Unrestricted</b>		<b>2022</b>
	<b>General</b>	<b>Designated</b>	<b>Total funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Tangible fixed assets	23	-	23
Fixed asset investments	476,998	-	476,998
Current assets	(19,066)	25,000	5,934
Current liabilities	(12,823)	-	(12,823)
	<u>445,132</u>	<u>25,000</u>	<u>470,132</u>
Total net assets	<u>445,132</u>	<u>25,000</u>	<u>470,132</u>

#### 15 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 16 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

#### 17 Related party transactions

There were no related party transactions in the year.

#### 18 Fixed asset investments

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Other investments	483,594	476,998
	<u>483,594</u>	<u>476,998</u>
	<u>483,594</u>	<u>476,998</u>

## Quaker Action on Alcohol and Drugs

### Notes to the Financial Statements for the Year Ended 31 December 2023

#### Other investments

	Listed investments £	Total £
<b>Cost or Valuation</b>		
At 1 January 2023	476,998	476,998
Revaluation	6,596	6,596
At 31 December 2023	<u>483,594</u>	<u>483,594</u>
<b>Net book value</b>		
At 31 December 2023	<u>483,594</u>	<u>483,594</u>
At 31 December 2022	<u>476,998</u>	<u>476,998</u>

**QUAKER ACTION ON ALCOHOL AND DRUGS**

England & Wales - Charity number 1059310

---

# Accounts

---

QUAKER ACTION ON ALCOHOL AND DRUGS

ANNUAL REPORT & ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2022

QUAKER ACTION ON ALCOHOL AND DRUGS  
FOR THE YEAR ENDED 31 DECEMBER 2022

**COMPANY INFORMATION**

BANKERS

HSBC  
22 Abington Street  
Northampton  
NN1 1AJ

INDEPENDENT EXAMINER

David Stephens  
Chartered Certified Accountant  
13 Newlands Road  
Tunbridge Wells  
Kent TN4 9AS

REGISTERED OFFICE

Garden Flat  
28 Belmomnt Road  
Bristol  
BS6 5AS

Company Number: 3265669

Charity Number: 1059310

QUAKER ACTION ON ALCOHOL AND DRUGS  
FOR THE YEAR ENDED 31 DECEMBER 2022

PAGE	INDEX
1-2	REPORT OF THE BOARD
3	STATEMENT OF FINANCIAL ACTIVITIES
4	BALANCE SHEET
5-9	NOTES TO THE FINANCIAL STATEMENTS
10	INDEPENDENT EXAMINER'S REPORT

The Board presents its Report and Accounts for the year ended 31 December 2022.

Structure, governance and management

The charity (charity no. 1059310) is a company limited by guarantee and not having a share capital and was incorporated on 18 September 1996. The company (company no. 3265669) was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Article of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10. The directors of the company are also the charity trustees for the purposes of charity law. The minimum number of trustees is three, and one third of trustees are subject to retirement by rotation at the annual general meeting. Trustees are appointed by existing trustees.

Objectives and activities

The charity seeks to advance public education about all aspects of the use and misuse of alcohol, other drugs and gambling.

The aims of the charity are:

To provide education on the misuse of alcohol, drugs and gambling

To assist with the prevention and treatment of alcohol, drug and gambling related problems

To promote public awareness of the problems of alcohol, drugs and gambling

The trustees have considered the Charity Commission's guidelines on public benefit and believe the requirements are met as the activities are open to the public and are for public benefit.

**Achievements and performance**

During the year, income from investments and donations was principally applied in the form of a Director and publicity in furtherance of the charitable objects of the charity.

**Financial review**

The charity is reliant on income from investments and donations from individuals, trusts and Quaker Meetings and the realisation of investment assets to carry out its charitable activity.

The company has a policy of maintaining reserves equivalent to three months expenditure. The current level of unrestricted reserves is considered to be satisfactory.

**Plans for the future**

Plans are to publicise the work of the charity through the sale of books and through other literature and to pursue our objectives as stated.

**State of Affairs and Future Prospects**

Details of the income and expenditure for the year are given in the Statement of Financial Activities below. The Charity's financial position on 31 December 2022 is set out in the Balance Sheet on page 4. These financial statements should be read in conjunction with their related notes. In the opinion of the Board the future prospects of the Charity are satisfactory.

Board

The Membership of the Board during 2022 was as follows:-

Trustees:

Ronald Barden, Eva Deregowska, Tim James, Jon Lyon, Christine Pryer, David Barry and Peter Varney (resigned April 2022).

Responsibilities of the Board

Company law requires the Board each financial year to prepare financial statements, which give a true and fair view of the state of affairs of the Charity and of the surplus or deficit of income over expenditure for the year. In the preparation of these statements the Board must make judgements and estimates that are reasonable and prudent, must follow suitable and consistent accounting policies, follow applicable accounting standards, subject to any material departure disclosed and explained in the financial statements, and must apply the going concern basis unless it is inappropriate. The Board is also responsible for keeping proper accounting records in accordance with company law, for safeguarding the assets of the Charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In preparing these accounts we hereby confirm:-

- (a) that for the year in question the company was entitled to the exemption conferred by section 477 of the Companies Act 2006;
- (b) that no notice has been deposited at the registered office of the company pursuant to section 476 requesting that an audit be conducted for the year ended 31 December 2022.

By order of the Board

A Mather  
.....  
Alison Mather  
Secretary

10 June 2023

## STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Res- tricted Funds	Unres- tricted Funds	Total	Res- tricted Funds	Unres- tricted Funds	2021
		£	£	£	£	£	£
INCOMING RESOURCES							
Donations & legacies	3	-	19,776	19,776	-	7,482	7,482
Investments		-	11,699	11,699	-	15,142	15,142
Other income		-	2,479	2,479	-	-	-
Total Incoming Resources		-	33,954	33,954	-	22,624	22,624
RESOURCES EXPENDED							
Charitable activities	4	-	47,178	47,178	-	42,014	42,014
Other		-	-	-	-	-	-
Total Resources Expended		-	47,178	47,178	-	42,014	42,014
Net income/(expenditure) before investment gains/(losses)		-	(13,224)	(13,224)	-	(19,390)	(19,390)
Realised gains(losses) on investments		-	-	-	-	-	-
Net income/ (expenditure)		-	(13,224)	(13,224)	-	(19,390)	(19,390)
Unrealised gains(losses) on investments	8	-	(24,983)	(24,983)	-	61,299	61,299
Net Movement in Funds		-	(38,207)	(38,207)	-	41,909	41,909
FUND BALANCES B/FORWARD		-	508,339	508,339	-	466,430	466,430
FUND BALANCES C/FORWARD		-	470,132	470,132	-	508,339	508,339

QUAKER ACTION ON ALCOHOL AND DRUGSBALANCE SHEET AT 31 DECEMBER 2022

	Notes	Res- tricted	Unres- tricted	Total	Res- tricted	Unres- tricted	2021
		£	£	£	£	£	£
<b>FIXED ASSETS</b>							
Tangible Assets	7	-	23	23	-	27	27
Investments	8	-	476,998	476,998	-	501,981	501,981
		-	477,021	477,021	-	502,008	502,008
<b>CURRENT ASSETS</b>							
Debtors	9	-	-	-	-	-	-
Cash at Bank and in hand	11	-	5,934	5,934	-	8,654	8,654
		-	5,934	5,934	-	8,654	8,654
CREDITORS: Amounts Falling Due in 1 Year	10	-	(12,823)	(12,823)	-	( 2,323)	( 2,323)
<b>NET CURRENT ASSETS (LIABILITIES)</b>		-	( 6,889)	( 6,889)	-	6,331	6,331
<b>NET ASSETS</b>		£ -	470,132	470,132	£ -	508,339	508,339
<b>FUNDS</b>							
Funds	12	£ -	470,132	470,132	£ -	508,339	508,339

In preparing these financial statements as directors of the company we confirm:

- (a) that for the year in question the company was entitled to the exemption conferred by section 477 the Companies Act 2006;
- (b) that no notice has been deposited at the registered office of the company pursuant to section 476 requesting that an audit be conducted for the year ended 31 December 2022; and
- (c) we acknowledge our responsibilities for:

ensuring that the company keeps accounting records which comply with section 386, and preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its results for the year then ended in accordance with the requirements of sections 394 and 395 and which otherwise comply with the provisions of the Companies Act relating to accounts, so far as applicable to the company.

Approved by the Board and signed on its behalf by:

R Barden  
.....  
R Barden

J Lyon  
.....  
J Lyon

10 June 2023

Company Number 3265669

QUAKER ACTION ON ALCOHOL AND DRUGSNOTES TO THE ACCOUNTSFOR THE YEAR ENDED 31 DECEMBER 2022

## 1. BASIS OF PREPARATION

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

These accounts have been prepared in accordance with:

the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014

and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102)

and with the Charities Act 2011.

## 2. ACCOUNTING POLICIES

## INCOMING RESOURCES

Income is recognised when the charity becomes entitled to the income.

No offsetting of assets and liabilities, or income and expenses, has been carried out unless permitted by the FRS 102 SORP or FRS 102.

Grants and donations are only included when the general income criteria are met.

Legacies are included when the receipt is probable.

Government grants are included when received.

Gift aid receivable is included when there is a valid declaration from the donor, and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Donated services and facilities are only included if the value can be measured reliably.

The value of voluntary help received is not included in the accounts but is described in the trustees' annual report.

Interest is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

## RESOURCES EXPENDED

Liabilities are recognised where there is a legal obligation to pay out resources and the amount of the obligation can be measured with reasonable accuracy.

Support and governance costs have been allocated to charitable activities.

Grants payable are included when there are no conditions attaching to the grant that enables the charity to realistically avoid the commitment.

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2022

FUND ACCOUNTING

Restricted, designated and unrestricted funds are disclosed in the notes to the accounts.

Restricted funds are subject to specific restrictions imposed by the donor or by the nature of the appeal.

Designated funds are set aside at the discretion of the board for specific purposes. They would otherwise form part of unrestricted funds.

Unrestricted funds are available to spend at the discretion of the Board in furtherance of the charitable objectives of the Charity.

INVESTMENTS

Listed investments are included in the balance sheet at market value. Realised gains and losses on disposal in the year and unrealised gains and losses on investments at the balance sheet date are included in the Statement of Financial Activities. The historical cost of investments is shown in the notes to the accounts. In the case of gifts or legacies of investment assets, the historical cost is taken as the market value at the date of the gift.

FIXED ASSETS

Assets below a value of £1000 are written off in the year of acquisition.

Depreciation is provided on other assets in instalments over the expected life of the asset at the following rates:

Computer equipment	40% in the first year, then 30% per annum.
Office equipment	15% per annum on net book value.

INCOME FROM INTEREST AND DIVIDENDS

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

CREDITORS

Creditors are included at settlement amounts less any discounts.

DEBTORS

Debtors are included at settlement amounts less any discounts.

## NOTES TO THE ACCOUNTS

## FOR THE YEAR ENDED 31 DECEMBER 2022

	Restricted £	Unrestricted £	2022 £	2021 £
<b>3 DONATIONS &amp; LEGACIES</b>				
Donations & gifts	-	18,519	18,519	7,001
Legacies	-	-	-	-
Gift aid	-	1,257	1,257	481
	<u>-</u>	<u>19,776</u>	<u>19,776</u>	<u>7,482</u>
<b>4 CHARITABLE ACTIVITIES</b>				
Promotion & conferences	-	7,668	7,668	4,278
Salary & pension costs	-	35,184	35,184	34,041
Administration	-	4,326	4,326	3,695
	<u>-</u>	<u>47,178</u>	<u>47,178</u>	<u>42,014</u>
<b>5 OTHER ITEMS</b>				
Independent Examination	-	605	605	595
	<u>-</u>	<u>605</u>	<u>605</u>	<u>595</u>
<b>6 STAFF COSTS</b>				
			2022 £	2021 £
Salaries			32,780	31,519
Social security costs			-	-
Pension costs			2,404	2,522
			<u>35,184</u>	<u>34,041</u>

No employee received emoluments of more than £60,000.

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

	2022 Number	2021 Number
Charitable Activities	1	1

No trustees received any remuneration during the year. In addition £nil (2021: £nil) was paid to trustees for reimbursement of travel expenses.

7 FIXED ASSETS	Office Equipment £	Computer Equipment £	Total £
Cost or valuation			
At 1 January 2022	1,095	5,579	6,674
Additions	-	-	-
At 31 December 2022	£ <u>1,095</u>	<u>5,579</u>	<u>6,674</u>
Depreciation			
At 1 January 2022	1,069	5,578	6,647
Provided in the year	4	-	4
At 31 December 2022	£ <u>1,073</u>	<u>5,578</u>	<u>6,651</u>
Net book value			
At 31 December 2022	£ <u>22</u>	<u>1</u>	<u>23</u>
At 31 December 2021	£ <u>26</u>	<u>1</u>	<u>27</u>

NOTES TO THE ACCOUNTSFOR THE YEAR ENDED 31 DECEMBER 2022

## 8 INVESTMENTS

a)	UK Listed Investments		Total
	Restricted	Unrestricted	
	£	£	£
Market Value			
At 1 January 2022	-	501,981	501,981
Disposals at opening book value	-	-	-
Acquisitions at cost	-	-	-
Net gain/(loss) on revaluation	-	( 24,983)	( 24,983)
At 31 December 2022	£ <u>-</u>	£ <u>476,998</u>	£ <u>476,998</u>
Historic Cost			
At 31 December 2022		£ <u>269,929</u>	£ <u>269,929</u>
At 31 December 2021		£ <u>269,929</u>	£ <u>269,929</u>

b) Reconciliation of movements in unrealised gains on investment assets		£
Unrealised gains at 1 January 2022		232,052
In respect of disposals in year		-
Net loss arising on revaluation in the year		( 24,983)
Unrealised gains at 31 December 2022	£	<u>207,069</u>

c) Listed investments include £406,320 of direct holdings. The balance of £70,678 is held in unit trusts. Funds held in listed investments at 31 December 2022 include the following investments -

## Equities:

Ball Corporation	(equal to 5.61% of the total portfolio)	£	26,741
Mondelez	(equal to 6.95% of the total portfolio)	£	33,136
Glaxo 25p shares	(equal to 7.15% of the total portfolio)	£	34,126
HSBC 0.5\$ shares	(equal to 6.88% of the total portfolio)	£	32,831
RELX plc shares	(equal to 18.68% of the total portfolio)	£	89,118
Unilever shares	(equal to 12.68% of the total portfolio)	£	60,472

## 9 DEBTORS

	2022	2021
	£	£
Debtors and prepayments	-	-
Income tax recoverable	-	-
	£ <u>-</u>	£ <u>-</u>

## 10 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£	£
Taxes and other social security costs	1,577	1,728
Loan	10,000	-
Other creditors and accruals	<u>1,246</u>	<u>595</u>
	£ <u>12,823</u>	£ <u>2,323</u>

The loan was repaid in 2023.

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2022

11 CASH AT BANK AND IN HAND

	£	£
Short term deposits	-	-
Cash at bank and in hand	<u>5,934</u>	<u>8,654</u>
	£ <u>5,934</u>	£ <u>8,654</u>

12 FUNDS

	Balance at 1 Jan 2022	Incoming Resources	Outgoing Resources	Net gains/ (losses) on revaluation	Balance at 31 Dec 2022
	£	£	£	£	£
Restricted funds	-	-	-	-	-
Unrestricted funds					
Charitable funds	508,339	33,954	( 47,178)	( 24,983)	470,132
Total funds	£ <u>508,339</u>	£ <u>33,954</u>	£ ( <u>47,178</u> )	£ ( <u>24,983</u> )	£ <u>470,132</u>

Restricted funds - There were no restricted funds in the year.

Designated funds - £25,000 has been designated for specific projects.

13 MEMBERS' LIABILITY

Quaker Action on Alcohol and Drugs is a company limited by guarantee, and is registered as a charity with the Charity Commission (Charity Registration Number 1059310). Copies of its Memorandum and Articles of Association can be obtained from the Secretary at the registered office. The liability of each member in the event of the Charity being wound up is limited to a sum not exceeding £10.

14 PENSION SCHEME

Quaker Action on Alcohol and Drugs contributes to the employee's pension scheme.

	2022	2021
	£	£
Amounts paid in the year	2,404	2,522
Total costs	£ <u>2,404</u>	£ <u>2,522</u>

INDEPENDENT EXAMINER'S REPORT

To the trustees of Quaker Action on Alcohol and Drugs

I report on the accounts of the company for the year ended 31 December 2022, which are set out on pages 1 to 9.

*Respective responsibilities of trustees and examiner*

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 145 of the Charities Act 2011 (the Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 130 of the Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145 of the Act; and
- state whether particular matters have come to my attention.

*Basis of independent examiner's report*

My examination was carried out in accordance with the 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 considering any unusual items or disclosures in the financial statements and seeking explanations from you as 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 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 386 of the Companies Act 2006; and to prepare accounts, which accord with the accounting records, comply with the requirements of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (revised 2005) 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.

D Stephens  
.....  
David Stephens FCCA  
Chartered Certified Accountant  
13 Newlands Road  
Tunbridge Wells  
Kent TN4 9AS.

10 June 2023  
.....  
Dated

**QUAKER ACTION ON ALCOHOL AND DRUGS**

England & Wales - Charity number 1059310

---

# Accounts

---



Quaker Action on Alcohol and Drugs

Registered Charity No: 1059310  
A Company Limited by Guarantee  
Registration No 32655669  
Director: Alison Mather  
PO Box 3344  
Bristol BS6 9NT  
Email: [Alison@qaad.org](mailto:Alison@qaad.org)  
Website: [www.qaad.org](http://www.qaad.org)

## **DIRECTOR'S REPORT FOR 2020 (DRAFT JUNE 2021)**

During 2020, our Director's work continued to focus on education, prevention and support activities that address the problems of substance and gambling addiction and the harm these cause to individuals and those close to them. Broadly speaking, our activities and events benefit the Religious Society of Friends (Quakers), while our materials and written contributions are available both for Quakers and for wider public benefit.

### **1. FRIENDS AND MEETINGS**

Supporting Friends is an important element of our work. We provide both individual support and opportunities for Friends to engage with each other through our biennial Woodbrooke conference, QAADNET meetings, and facilitated gatherings at Local or Area meetings and other Quaker events. Our Woodbrooke conference was cancelled this year due to COVID-19 and we decided instead to plan an online event to be run in early 2021.

This year, QAAD has continued to offer support to individual Friends who approach us. Some have current or past personal experience of substance and/or gambling problems; others are family members or friends ('close others') who have been affected. The needs of close others are often neglected or under resourced by support services and there is growing recognition of the serious impact of coping with another's addiction. For all, we offer information and advice about sources of help and support, and sometimes arrange confidential contact with willing and informed Friends. Some of these are members of the 12-Step fellowships, whilst others have found other helpful approaches and sources of support.

### **2. WORK WITH YOUNG FRIENDS**

We have ongoing concern about the particular vulnerability of children, adolescents and young adults regarding substance use and gambling. National and international surveys suggest drinking alcohol has reduced in recent generations overall, but use of other substances, particularly cannabis, remains high and engagement in gambling (and gaming which includes gambling elements) is growing.

In May, QAAD was invited by Kirsty Philbrick (Bristol/South West Youth Development Worker) to contribute to a session for her West Young Friends Action Network (WYFAN) youth group. This was a lively online session during which our Director ran a quiz to stimulate discussion about substance use and its impact.

QAAD is a member of the Quaker Youth Work Network group, convened by the Children and Young People's Section. QAAD has continued to attend the Network's quarterly meetings and occasional events to share our concerns whilst learning about colleagues' work with young Friends around the country.

We are actively exploring how best to support young and young adult Friends affected by their own or another's addiction problems. Due to COVID-19, it was not possible to run workshops planned for students and parents/carers at Sidcot School. We hope it will be possible to return to this opportunity, and to engage with other Quaker schools to offer our support and resources.

### **3. PUBLIC ISSUES**

QAAD continued to research and raise awareness of preventative and treatment measures that would work for the public benefit in terms of promoting health and well-being.

#### **COVID-19**

The pandemic has created unique and serious pressures for many Friends and in our communities. Emerging evidence suggests that some people have increased their use of alcohol and/or other drugs and gambling during lockdown, particularly if they had already been struggling with these issues. It will be some time before the full extent of the impact is known and QAAD will monitor research and insights to inform our future work.

In April, QAAD contributed an article for the Friend (*'Four short words'*) which talked about the potential impact of the Spring lockdown on people with alcohol-related problems and close others.

The increased availability of online events across the country during lockdown has enabled our Director to attend a wider range of meetings and seminars than in previous years, including those held in Scotland and Wales.

#### **Gambling**

Public awareness and concern is growing about the extent of the industry's advertising and sports sponsorship, the shift of gambling products online, and risks to young people of games containing gambling elements. We have continued to stress the need for an evidence-based, public health approach to improve prevention, support and treatment, particularly for young people, those with complex needs, and economically deprived communities.

In 2020, there was further, welcome progress in regulatory reform including changes to online gambling products e.g. reduced spin speeds, and the banning of credit cards for online and terrestrial gambling in April.

QAAD responded to the Gambling Commission's consultation on proposed changes to stakes and prize limits for society lotteries, challenging the suggested significant increases in the amounts charities can raise and value of prizes they can offer. We also responded to the consultation on High Value (or VIP) customer accounts, calling for these to be banned or, if not carried, a significant strengthening of regulations to protect these customers.

Our Director represented QAAD at several events during the year, including meetings of the Gambling Health Alliance and Peers for Gambling Reform, and the first year celebration of Gambling with Lives, a charity campaigning for recognition of the extent and impact of gambling-related suicide. We have also continued to meet regularly with ecumenical colleagues through the Faith Action on Gambling Harm group to share our concerns and the progress of our work.

#### **Substance Use and Misuse**

In February, QAAD responded to the Commission on Alcohol Harm's national inquiry into the effects of alcohol on society. We focused on the impact on close others, including children and young people, the need to restrict promotions and advertising, and co-morbidities with other addictions.

Minimum Unit Pricing (MUP) for alcohol was introduced in Wales in April, following its introduction in Scotland (2018). Scotland's Year 1 evaluation found that overall off-sales fell by nearly 4%, although consumption remains higher than the rest of the UK. QAAD will add its voice to those who calling for MUP in England, although the UK government has no current plans to do so.

Our Director attended a range of seminars on substance use and related harm this year. These included the specific challenges for women drug users during COVID; problematic substance use in later life; and alcohol, mental health and complex needs. Such events have helped to increase our understanding of current research and lived experience, and brought QAAD into contact with professionals and academics working within our areas of concern.

We continue to monitor UK and international evidence regarding the use and impact of illegal and prescribed drugs, in particular the legalisation of medicinal and recreational cannabis. Developing a robust understanding of the risks and the lived experiences of drug users and close others enables QAAD to inform and support Friends and to engage in ongoing discussions about the potential impact of future changes to drug policy.

#### **QAADRANT and our website**

Our quarterly newsletter, QAADRANT, is circulated with *The Friend* and through our own channels including digitally on our website. It aims to balance personal insights with news updates and informative articles about current issues related to our concerns. Over the past year, we have been pleased to receive many insightful and interesting contributions and positive feedback from Friends. We remain very grateful to our editors for their careful and valuable work. QAAD's website [www.qaad.org](http://www.qaad.org) carries news of our activities and events, and acts as a platform for our educational, resource, and briefing materials for public benefit.

#### **4. Trustee developments**

Throughout the year, our Director has been greatly supported in her work by trustees within the Support Group, the QAADRANT editorial group, and by the wider trustee body.

Trustees have met regularly during the year. Following the March lockdown, all meetings have been held online via Zoom. Ron Barden, Jon Lyon, and Tim James have continued their valued service as Treasurer, Clerk, and Nominations Clerk respectively.

The trustees are: Ron Barden (Northamptonshire AM); David Barry (Sussex East AM); Eva Deregowska (North Scotland AM); Tim James (Hampshire and the Islands AM); Jon Lyon (Mid-Somerset AM); Christine Pryer (Kingston and Wandsworth AM). We were saddened to hear that our former trustees, Anita Whitfield (West Kent AM) passed away during the summer.

QUAKER ACTION ON ALCOHOL AND DRUGS

ANNUAL REPORT & ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2020

QUAKER ACTION ON ALCOHOL AND DRUGS  
FOR THE YEAR ENDED 31 DECEMBER 2020

**COMPANY INFORMATION**

BANKERS

HSBC  
22 Abington Street  
Northampton  
NN1 1AJ

INDEPENDENT EXAMINER

David Stephens  
Chartered Certified Accountant  
13 Newlands Road  
Tunbridge Wells  
Kent TN4 9AS

REGISTERED OFFICE

Garden Flat  
28 Belmomnt Road  
Bristol  
BS6 5AS

Company Number: 3265669

Charity Number: 1059310

QUAKER ACTION ON ALCOHOL AND DRUGS  
FOR THE YEAR ENDED 31 DECEMBER 2020

PAGE	INDEX
1-2	REPORT OF THE BOARD
3	STATEMENT OF FINANCIAL ACTIVITIES
4	BALANCE SHEET
5-9	NOTES TO THE FINANCIAL STATEMENTS
10	INDEPENDENT EXAMINER'S REPORT

QUAKER ACTION ON ALCOHOL AND DRUGS  
REPORT OF THE BOARD

1.

The Board presents its Report and Accounts for the year ended 31 December 2020.

Structure, governance and management

The charity (charity no. 1059310) is a company limited by guarantee and not having a share capital and was incorporated on 18 September 1996. The company (company no. 3265669) was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Article of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10. The directors of the company are also the charity trustees for the purposes of charity law. The minimum number of trustees is three, and one third of trustees are subject to retirement by rotation at the annual general meeting. Trustees are appointed by existing trustees.

Objectives and activities

The charity seeks to advance public education about all aspects of the use and misuse of alcohol, other drugs and gambling.

The aims of the charity are:

To provide education on the misuse of alcohol, drugs and gambling

To assist with the prevention and treatment of alcohol, drug and gambling related problems

To promote public awareness of the problems of alcohol, drugs and gambling

The trustees have considered the Charity Commission's guidelines on public benefit and believe the requirements are met as the activities are open to the public and are for public benefit.

**Achievements and performance**

During the year, income from investments and donations was principally applied in the form of a Director and publicity in furtherance of the charitable objects of the charity.

**Financial review**

The charity is reliant on income from investments and donations from individuals, trusts and Quaker Meetings and the realisation of investment assets to carry out its charitable activity.

The company has a policy of maintaining reserves equivalent to three months expenditure. The current level of unrestricted reserves is considered to be satisfactory.

**Plans for the future**

Plans are to publicise the work of the charity through the sale of books and through other literature and to pursue our objectives as stated.

**State of Affairs and Future Prospects**

Details of the income and expenditure for the year are given in the Statement of Financial Activities below. The Charity's financial position on 31 December 2020 is set out in the Balance Sheet on page 4. These financial statements should be read in conjunction with their related notes. In the opinion of the Board the future prospects of the Charity are satisfactory.

Board

The Membership of the Board during 2020 was as follows:-

Trustees:

Ronald Barden, Eva Deregowska, Tim James, Jon Lyon, Christine Pryer and David Barry.

Tim James, Jon Lyon and Ron Barden retire at the Annual General Meeting and being eligible, offer themselves for re-nomination.

Responsibilities of the Board

Company law requires the Board each financial year to prepare financial statements, which give a true and fair view of the state of affairs of the Charity and of the surplus or deficit of income over expenditure for the year. In the preparation of these statements the Board must make judgements and estimates that are reasonable and prudent, must follow suitable and consistent accounting policies, follow applicable accounting standards, subject to any material departure disclosed and explained in the financial statements, and must apply the going concern basis unless it is inappropriate. The Board is also responsible for keeping proper accounting records in accordance with company law, for safeguarding the assets of the Charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In preparing these accounts we hereby confirm:-

- (a) that for the year in question the company was entitled to the exemption conferred by section 477 of the Companies Act 2006;
- (b) that no notice has been deposited at the registered office of the company pursuant to section 476 requesting that an audit be conducted for the year ended 31 December 2020.

By order of the Board

A Mather  
.....  
Alison Mather  
Secretary

15 June 2021  
.....  
Dated

3.

QUAKER ACTION ON ALCOHOL AND DRUGS

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2020

	<u>Notes</u>	<u>Res- tricted Funds</u>	<u>Unres- tricted Funds</u>	<u>Total</u>	<u>Res- tricted Funds</u>	<u>Unres- tricted Funds</u>	<u>2019</u>
		£	£	£	£	£	£
<b>INCOMING RESOURCES</b>							
Donations & legacies	3	-	32,825	32,825	-	10,058	10,058
Investments		-	11,262	11,262	-	17,220	17,220
Other income		-	1,050	1,050	-	-	-
Total Incoming Resources		<u>-</u>	<u>45,137</u>	<u>45,137</u>	<u>-</u>	<u>27,278</u>	<u>27,278</u>
<b>RESOURCES EXPENDED</b>							
Charitable activities	4	4,200	37,189	41,389	-	44,334	44,334
Other		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Resources Expended		<u>4,200</u>	<u>37,189</u>	<u>41,389</u>	<u>-</u>	<u>44,334</u>	<u>44,334</u>
Net income/(expenditure) before investment gains/(losses)		( 4,200)	7,948	3,748	-	(17,056)	(17,056)
Realised gains(losses) on investments		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net income/(expenditure)		( 4,200)	7,948	3,748	-	( 17,056)	( 17,056)
Unrealised gains(losses) on investments	8	-	( 42,217)	( 42,217)	-	60,253	60,253
Net Movement in Funds		( 4,200)	( 34,269)	( 38,469)	-	43,197	43,197
FUND BALANCES B/FORWARD		4,200	500,699	504,899	4,200	457,502	461,702
FUND BALANCES C/FORWARD		<u>-</u>	<u>466,430</u>	<u>466,430</u>	<u>4,200</u>	<u>500,699</u>	<u>504,899</u>

4.

QUAKER ACTION ON ALCOHOL AND DRUGS

BALANCE SHEET AT 31 DECEMBER 2020

	Notes	Res- tricted	Unres- tricted	Total	Res- tricted	Unres- tricted	2019
		£	£	£	£	£	£
<b>FIXED ASSETS</b>							
Tangible Assets	7	-	31	31	-	36	36
Investments	8	-	440,682	440,682	4,200	478,699	482,899
		-	440,713	440,713	4,200	478,735	482,935
<b>CURRENT ASSETS</b>							
Debtors	9	-	353	353	-	323	323
Cash at Bank and in hand	11	-	27,682	27,682	-	27,037	27,037
		-	28,035	28,035	-	27,360	27,360
CREDITORS: Amounts Falling Due in 1 Year	10	-	( 2,318)	( 2,318)	-	( 5,396)	( 5,396)
<b>NET CURRENT ASSETS (LIABILITIES)</b>		-	<u>25,717</u>	<u>25,717</u>	-	<u>21,964</u>	<u>21,964</u>
<b>NET ASSETS</b>		£ -	466,430	466,430	£ 4,200	500,699	504,899
<b>FUNDS</b>							
Funds	12	£ -	466,430	466,430	£ 4,200	500,699	504,899

In preparing these financial statements as directors of the company we confirm:

(a) that for the year in question the company was entitled to the exemption conferred by section 477 the Companies Act 2006;

(b) that no notice has been deposited at the registered office of the company pursuant to section 476 requesting that an audit be conducted for the year ended 31 December 2020; and

(c) we acknowledge our responsibilities for:

ensuring that the company keeps accounting records which comply with section 386, and preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its results for the year then ended in accordance with the requirements of sections 394 and 395 and which otherwise comply with the provisions of the Companies Act relating to accounts, so far as applicable to the company.

Approved by the Board and signed on its behalf by:

R Barden

.....

R Barden

15 June 2021

..... Dated

Company Number 3265669

5.

QUAKER ACTION ON ALCOHOL AND DRUGS

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2020

1. BASIS OF PREPARATION

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

These accounts have been prepared in accordance with:

the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014

and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102)

and with the Charities Act 2011.

2. ACCOUNTING POLICIES

INCOMING RESOURCES

Income is recognised when the charity becomes entitled to the income. No offsetting of assets and liabilities, or income and expenses, has been carried out unless permitted by the FRS 102 SORP or FRS 102.

Grants and donations are only included when the general income criteria are met.

Legacies are included when the receipt is probable.

Government grants are included when received.

Gift aid receivable is included when there is a valid declaration from the donor, and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Donated services and facilities are only included if the value can be measured reliably.

The value of voluntary help received is not included in the accounts but is described in the trustees' annual report.

Interest is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

RESOURCES EXPENDED

Liabilities are recognised where there is a legal obligation to pay out resources and the amount of the obligation can be measured with reasonable accuracy.

Support and governance costs have been allocated to charitable activities.

Grants payable are included when there are no conditions attaching to the grant that enables the charity to realistically avoid the commitment.

QUAKER ACTION ON ALCOHOL AND DRUGS

6.

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2020

FUND ACCOUNTING

Restricted, designated and unrestricted funds are disclosed in the notes to the accounts.

Restricted funds are subject to specific restrictions imposed by the donor or by the nature of the appeal.

Designated funds are set aside at the discretion of the board for specific purposes. They would otherwise form part of unrestricted funds.

Unrestricted funds are available to spend at the discretion of the Board

in furtherance of the charitable objectives of the Charity.

INVESTMENTS

Listed investments are included in the balance sheet at market value. Realised gains and losses on disposal in the year and unrealised gains and losses on investments at the balance sheet date are included in the Statement of Financial Activities. The historical cost of investments is shown in the notes to the accounts. In the case of gifts or legacies of investment assets, the historical cost is taken as the market value at the date of the gift.

FIXED ASSETS

Assets below a value of £1000 are written off in the year of acquisition.

Depreciation is provided on other assets in instalments over the expected life of the asset at the following rates:

Computer equipment	40% in the first year, then 30% per annum.
Office equipment	15% per annum on net book value.

INCOME FROM INTEREST AND DIVIDENDS

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

CREDITORS

Creditors are included at settlement amounts less any discounts.

DEBTORS

Debtors are included at settlement amounts less any discounts.

QUAKER ACTION ON ALCOHOL AND DRUGS

7.

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2020

	Restricted £	Unrestricted £	2020 £	2019 £
<b>3 DONATIONS &amp; LEGACIES</b>				
Donations & gifts	-	7,825	7,825	9,995
Legacies	-	25,000	25,000	-
Gift aid	-	-	-	63
	<u>-</u>	<u>32,825</u>	<u>32,825</u>	<u>10,058</u>
<b>4 CHARITABLE ACTIVITIES</b>				
Promotion & conferences	-	4,244	4,244	6,547
Salary & pension costs	4,200	28,577	32,777	32,453
Administration	<u>-</u>	<u>4,368</u>	<u>4,368</u>	<u>5,334</u>
	<u>4,200</u>	<u>37,189</u>	<u>41,389</u>	<u>44,334</u>
<b>5 OTHER ITEMS</b>				
Independent Examination	-	585	585	575
<b>6 STAFF COSTS</b>				
			2020 £	2019 £
Salaries			31,519	30,900
Social security costs			89	8
Pension costs			<u>1,169</u>	<u>1,545</u>
			<u>32,777</u>	<u>32,453</u>

No employee received emoluments of more than £60,000.

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

	2020 Number	2019 Number
Charitable Activities	1	1

No trustees received any remuneration during the year. In addition £108 (2019: £752) was paid to trustees for reimbursement of travel expenses.

7 FIXED ASSETS	Office Equipment £	Computer Equipment £	Total £
Cost or valuation			
At 1 January 2020	1,095	5,579	6,674
Additions	-	-	-
At 31 December 2020	£ <u>1,095</u>	<u>5,579</u>	<u>6,674</u>
Depreciation			
At 1 January 2020	1,060	5,578	6,638
Provided in the year	5	-	5
At 31 December 2020	£ <u>1,065</u>	<u>5,578</u>	<u>6,643</u>
Net book value			
At 31 December 2020	£ <u>30</u>	<u>1</u>	<u>31</u>
At 31 December 2019	£ <u>35</u>	<u>1</u>	<u>36</u>

QUAKER ACTION ON ALCOHOL AND DRUGS

8.

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2020

8 INVESTMENTS

a)	UK Listed Investments		Total £	
	Restricted £	Unrestricted £		
Market Value				
At 1 January 2020	4,200	478,699	482,899	
Disposals at opening book value	( 4,200)	-	( 4,200)	-
Acquisitions at cost	-	4,200	4,200	
Net gain/(loss) on revaluation	-	( 42,217)	( 42,217)	
At 31 December 2020	£ <u>-</u>	£ <u>440,682</u>	£ <u>440,682</u>	
Historic Cost				
At 31 December 2020		£ <u>269,929</u>	£ <u>269,929</u>	
At 31 December 2019		£ <u>269,929</u>	£ <u>269,929</u>	

b) Reconciliation of movements in unrealised gains on investment assets

	£
Unrealised gains at 1 January 2020	212,970
In respect of disposals in year	-
Net loss arising on revaluation in the year	( 42,217)
Unrealised gains at 31 December 2020	£ <u>170,753</u>

c) Listed investments include £366,623 of direct holdings. The balance of £74,059 is held in unit trusts. Funds held in listed investments at 31 December 2020 include the following investments -

Equities:

Ball Corporation	(equal to 10.25% of the total portfolio)	£ 45,156
Mondelez	(equal to 6.11% of the total portfolio)	£ 26,943
Glaxo 25p shares	(equal to 7.23% of the total portfolio)	£ 31,859
HSBC 0.5\$ shares	(equal to 5.47% of the total portfolio)	£ 24,097
RELX plc shares	(equal to 15.84% of the total portfolio)	£ 69,798
Unilever shares	(equal to 14.41% of the total portfolio)	£ 63,508

9 DEBTORS

	2020 £	2019 £
Debtors and prepayments	30	-
Income tax recoverable	<u>323</u>	<u>323</u>
	£ <u>353</u>	£ <u>323</u>

10 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£	£
Taxes and other social security costs	1,733	1,787
Other creditors and accruals	<u>585</u>	<u>3,609</u>
	£ <u>2,318</u>	£ <u>5,396</u>

QUAKER ACTION ON ALCOHOL AND DRUGS

9.

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2020

11 CASH AT BANK AND IN HAND

	£	£
Short term deposits	-	-
Cash at bank and in hand	<u>27,682</u>	<u>27,037</u>
	£ <u>27,682</u>	£ <u>27,037</u>

12 FUNDS

	Balance at 1 Jan 2020	Incoming Resources	Outgoing Resources	Net gains/ (losses) on revaluation	Balance at 31 Dec 2020
	£	£	£	£	£
Restricted funds	4,200	-	( 4,200)	-	-
Unrestricted funds					
Charitable funds	500,699	45,137	( 37,189)	( 42,217)	466,430
Total funds	£ <u>504,899</u>	£ <u>45,137</u>	£ ( <u>41,389</u> )	£ ( <u>42,217</u> )	£ <u>466,430</u>

Restricted funds

The restricted funds of £4,200, being the Enid Pearson Fund to be used for young people's work, were expended in the year.

Designated funds - £25,000 has been designated for specific projects.

13 MEMBERS' LIABILITY

Quaker Action on Alcohol and Drugs is a company limited by guarantee, and is registered as a charity with the Charity Commission (Charity Registration Number 1059310). Copies of its Memorandum and Articles of Association can be obtained from the Secretary at the registered office. The liability of each member in the event of the Charity being wound up is limited to a sum not exceeding £10.

14 PENSION SCHEME

Quaker Action on Alcohol and Drugs contributes to the employee's pension scheme.

	2020	2019
	£	£
Amounts paid in the year	1,169	1,575
Total costs	£ <u>1,169</u>	£ <u>1,575</u>

FOR THE YEAR ENDED 31 DECEMBER 2020

INDEPENDENT EXAMINER'S REPORT

To the trustees of Quaker Action on Alcohol and Drugs

I report on the accounts of the company for the year ended 31 December 2020, which are set out on pages 1 to 9.

*Respective responsibilities of trustees and examiner*

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 145 of the Charities Act 2011 (the Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 130 of the Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145 of the Act; and
- state whether particular matters have come to my attention.

*Basis of independent examiner's report*

My examination was carried out in accordance with the 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 considering any unusual items or disclosures in the financial statements and seeking explanations from you as 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 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 386 of the Companies Act 2006; and to prepare accounts, which accord with the accounting records, comply with the requirements of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (revised 2005) 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.

D Stephens  
.....  
David Stephens FCCA  
Chartered Certified Accountant  
13 Newlands Road  
Tunbridge Wells  
Kent TN4 9AS.

21 June 2021  
.....  
Dated

**Examiner's report is integrated within the Accounts document (uploaded)**