

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**

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

### **Reference and Administrative Details**

**Trustees**

Ronald Barden  
Jon Lyon  
David Barry  
Tim James  
Eva Deregowska  
Christine Pryer  
Susan Bewley  
Andrew Misell  
Daniel Flynn

**Secretary**

Alison Mather

**Charity Registration Number**

1059310

**Company Registration Number**

03265669

**Registered Office**

Garden Flat  
28 Belmont Road  
Bristol  
BS6 5AS

**Independent Examiner**

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
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### **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.

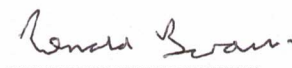
Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources 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 14/4/2024 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		<u>6,596</u>	<u>6,596</u>	<u>(24,983)</u>
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		<u>470,132</u>	<u>470,132</u>	<u>508,339</u>
Total funds carried forward	13	<u><u>502,538</u></u>	<u><u>502,538</u></u>	<u><u>470,132</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 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	483,594	476,998
		<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 14/9/2024 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	-
	9,810	9,810	18,519

#### 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
	9,133	9,133	3,736

## 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
	<u>60,935</u>	<u>60,935</u>	<u>11,699</u>

#### 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
	<u>54,068</u>	<u>54,068</u>	<u>47,178</u>

## 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>470,132</u>	<u>79,878</u>	<u>(54,068)</u>	<u>-</u>	<u>6,596</u>	<u>502,538</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>508,339</u>	<u>33,954</u>	<u>(47,178)</u>	<u>(24,983)</u>	<u>470,132</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

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

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

	2023 £	2022 £
Other investments	483,594	476,998
	<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	<u>6,596</u>	<u>6,596</u>
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>