

**REGISTERED COMPANY NUMBER: 03328628 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1067428**

**Report of the Trustees and**  
**Audited Financial Statements for the Year Ended 31 March 2024**  
**for**  
**Adfam National**  
**(A Company Limited by Guarantee)**

Grant Harrod Lerman Davis LLP  
Chartered Accountants  
Statutory Auditors  
1st Floor  
Healthaid House  
Marlborough Hill  
Harrow  
Middlesex  
HA1 1UD

**Contents of the Financial Statements  
for the year ended 31 March 2024**

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 9
<b>Report of the Independent Auditors</b>	10 to 13
<b>Statement of Financial Activities</b>	14
<b>Balance Sheet</b>	15
<b>Cash Flow Statement</b>	16
<b>Notes to the Cash Flow Statement</b>	17
<b>Notes to the Financial Statements</b>	18 to 26

**Adfam National**

**Report of the Trustees  
for the year ended 31 March 2024**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The Trustees take this opportunity to thank all the donors for their support and financial commitment without which they would be unable to meet their objectives.

## **Adfam National**

### **Report of the Trustees for the year ended 31 March 2024**

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

##### **Why We Exist**

Adfam is the leading families and addiction charity in England. We are here for all the millions of people affected by someone else's drug or alcohol use, or gambling. These people are children, parents, friends, partners, siblings, and grandparents.

There are over 5 million people in this country negatively affected by the drinking, drug use or gambling of a family member or friend. Coping with someone you love experiencing these problems can cause physical, mental, emotional, social and financial distress.

Substance misuse or gambling are often just one part of the story, so many also suffer mental ill health, domestic abuse and financial problems.

They are often afraid to speak out, so they are hidden in plain sight. Adfam gives them a voice. We know how hard life can be for these families and we want to make life better for them.

Our vision at Adfam is that family members affected by substance use or gambling are heard, valued and have access to support; that's why we do what we do to help. We support anyone affected by these problems, from all backgrounds and cultures.

##### **What We Do**

**Support** families by providing direct services

**Train** the workforce so families can receive expert help

**Influence** decision makers and the public to recognise that families need support

Give a voice to families:

We do this by:

Listening to family members and front-line workers so they can tell us what we need to do to influence change

Conducting research so all our work is evidence-based

Being culturally inclusive to families from all backgrounds

##### **What we want for the future**

We want a society where anyone affected by someone else's substance use or gambling can receive support, feel included, and thrive.

##### **Training:**

We provide capacity building to effect change for practitioners:

We do this by:

- Providing accredited training
- Running national online forums which serve as a network for a wide range of professionals from relevant sectors to share and develop good practice
- Providing a consultancy service to build the capacity of practitioners to work with families, enabling the development of a family focused approach
- Provide webinars to schools and organisations

We influence strategic change:

We do this by:

- Running 'thought leadership' events on relevant topics
- Supporting volunteers as advocates, giving a voice to family member/carers, challenging stigma and raising awareness of their needs
- Providing access to national policy consultations disseminating policy and good practice briefings
- Involving volunteers and practitioners in qualitative research

## **Adfam National**

### **Report of the Trustees for the year ended 31 March 2024**

- Developing and disseminating materials designed to advocate on behalf for families, for example, policy briefings, press and media communications, qualitative research, focus groups, consultations, surveys, and round table discussions and events
- Commissioning and conducting research
- Running public awareness campaigns
- Talking to parliamentarians and Government officials

#### **Public benefit**

The public benefits from Adfam's services through our direct work with vulnerable families and families in isolated, and hard to reach communities. Adfam's indirect services influence government policy so that the needs of these families and the general public are taken into account in national government strategies. Adfam also provides information and the testimonies of families affected by substance use to the media, and to local and national opinion formers.

## **Adfam National**

### **Report of the Trustees for the year ended 31 March 2024**

#### **STRATEGIC REPORT**

##### **Achievement and performance**

##### **Charitable activities**

Adfam's achievements include:

We continue to develop the reach of our online one-to-one and facilitated peer support groups for families: Adfam@Home. We have received funding from the Armed Forces Covenant Trust and the Veterans Foundation to deliver Adfam@Home for military veterans' families. We work with CGL to provide Adfam@Home in Gateshead as well as The City Bridge Foundation, to deliver the Adfam@Home counselling service in London.

We have received funding from:

Change Grow Live - Gateshead  
City Bridge Foundation  
Essex PFCC  
Essex Community Foundation  
Fowler Smith and Jones (FSJ) Trust  
Lancashire County Council  
London Borough of Lambeth  
Martin Geddes Charitable Trust  
Midlands Partnership NHS Foundation Trust - 1797797  
Sidney Ivor Luck Counselling Trust  
The Armed Forces Covenant Fund Trust  
The Forward Trust  
The National Lottery Community Fund  
The Veterans' Foundation  
The Vintners' Company

We have grown our reach and direct work. During this financial year, we have Family Support Co-ordinators delivering direct work with families in Buckinghamshire and East Sussex. We continue to have a successful relationship with local authorities. We continued to be funded to work with NHS Inclusion to embed family work within their treatment services in Buckinghamshire. We also secured funding from East Sussex to deliver a family support service.

Cambridgeshire Community Foundation/ Harry Cureton Fund  
Changing Lives  
Collective Voice  
East Sussex County Council  
London Joint Working Group on Hep C  
Midlands Partnership NHS Foundation Trust - 1627521 Inclusion  
The Annie Tranmer Charitable Trust  
The Earl Fitzwilliam Charitable Trust  
The Jack Brunton Charitable Trust  
The Simon Gibson Charitable Trust

We set up a Lived Experience Advisory Group, bringing together a group of family members to act as a sounding board for Adfam's strategy and activities, chaired by one of Adfam's trustees. We continue to lead on the Alcohol and Families Alliance and the Alliance of Family Support Groups.

We worked with Nexus Futures, who provide pro bono support, to help us refresh our resources and develop our marketing opportunities.

In 2023-24, we achieved:

- launched our 40th birthday campaign to raise awareness and increase donation
- continued to lead the Alcohol and Families Alliance, and the Alliance of Family Support Groups, holding all member meetings and initiating research into non-dependent drinking and couple conflict.
- produced reports on:

- Our Impact Report

## **Adfam National**

### **Report of the Trustees for the year ended 31 March 2024**

- Families and the Cost of Living Crisis
- Alcohol and Intimate Partner Relationships, for the Alcohol and Families Alliance
- The State of the Family Support Sector
  - met key Government officials to promote our cause
- continued to host our online support forum,
- delivered our accredited training courses, via Zoom, to practitioners working with families affected by substance use across the country and developed new topics.
- held 12 forums for practitioners; these forums include presentations on research, and on good practice. We collaborated with partners in Wales to hold the Wales Families Forums.

Our reach this year:

#### **Social media**

7,022 followers on X

1,899 followers on Facebook

1,560 Instagram followers

554 LinkedIn followers

2,712 subscribers to receive our newsletter and other updates

#### **Website**

New users: 214,175

41,663 views were made to Adfam's 'Finding Support' page

#### **Training and Forums**

57 days training, which had 475 participants in total

14 forums or other online events took place such as Roundtables. 563 registered to attend these events.

We are grateful to the following funders for their continued support:

Cambridgeshire Community Foundation/ Harry Cureton Fund

Change Grow Live - Gateshead

Changing Lives

City Bridge Foundation

Collective Voice

East Sussex County Council

Essex PFCC

Essex Community Foundation

Fowler Smith and Jones (FSJ) Trust

Lancashire County Council

London Borough of Lambeth

London Joint Working Group on Hep C

Martin Geddes Charitable Trust

Midlands Partnership NHS Foundation Trust - 1627521 Inclusion

Midlands Partnership NHS Foundation Trust - 1797797

Sidney Ivor Luck Counselling Trust

The Annie Tranmer Charitable Trust

The Armed Forces Covenant Fund Trust

The Earl Fitzwilliam Charitable Trust

The Forward Trust

The Jack Brunton Charitable Trust

The National Lottery Community Fund

The Simon Gibson Charitable Trust

The Veterans' Foundation

The Vintners' Company

**Adfam National**  
**Report of the Trustees**  
**for the year ended 31 March 2024**

**STRATEGIC REPORT**

**Financial review**

**Financial review**

**Review of Adfam National's year-end financial position**

Our income for the year was £650,123, which is an increase from the previous year (£463,965). Expenditure also increased from £597,782 to £678,283. This produced a net income/(expenditure) position for the year at (£28,160) compared to (£133,817) for the previous year. We continue to keep our income and expenditure under review.

**Reserves policy**

The Trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ("the free reserves") held by the charity should be equal to 3 months of unrestricted operating expenditure, which equated to £40,000 in general funds. At this level the Trustees feel that they would be able to continue the current activities of the charity in the event of a significant drop in funding. It would obviously be necessary to consider how the funding would be replaced or activities changed.

The Management Committee has examined the charity's requirements for reserves in light of the main risks to the organisation.

The present level of reserves available to the charity met the target level. Although the strategy is to continue to build reserves through planned operating surpluses, the Management Committee has also considered the extent to which existing activities can be rationalised, should such circumstances arise.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

Adfam National is a charitable company (trading and widely known as Adfam) limited by guarantee and governed by its memorandum and articles of association. The company was incorporated on 28 February 1997 and registered as a charity on 14 January 1998. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

The directors of the charitable company are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees. Under the articles of association the board of trustees appoint new trustees, who are required to stand for re-election at the next Annual General Meeting. One third of the existing trustees are required to stand for re-election at the same meeting.

The board of Trustees, chaired by Paul Hayes, meet 4 times per annum and focuses on strategic, policy and finance issues. Daily management of the organisation is delegated to the Chief Executive.

**Recruitment and appointment of new trustees**

Away days for Board members are held on an annual basis, when the overall strategy for the organisation is reviewed and agreed.

**Organisational structure**

In order to achieve our objectives, Adfam maintains a flexible staffing structure, allowing us to recruit new staff as demand and funding allows. Our emphasis on internal consultation allows us to use the strengths of our entire staff.

Our Senior Management Team (SMT), which currently consists of the Directors of Finance & Administration, and Programmes, the Director of Services, plus the Chief Executive, reports to the Trustees.

**Induction and training of new trustees**

New Trustees are offered an orientation day to brief them on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision making processes, the business plan and recent financial performance of the charity. Trustees receive a copy of Adfam's Governance manual, policies and procedures.

New Trustees also meet Adfam team members. They are invited and encouraged to attend Adfam events as well as visit Adfam projects.



## **Adfam National**

### **Report of the Trustees for the year ended 31 March 2024**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Related parties**

Adfam supports government initiatives that reflect a measured, realistic approach to the issues of drugs and alcohol where they affect families and communities. Adfam believes in the need for families to have support in their own right.

There have been significant changes in the substance misuse field since Adfam was founded, reflected in Government strategies and policies. Adfam reflects these changes in its strategy.

Adfam still relies heavily on Trust and Foundation funding, for which competition is acute. Adfam continues to seek contracts with local authorities and partners in the drug/alcohol treatment sector, to deliver Adfam@Home

Adfam continues to have an important role in supporting voluntary community groups to build their capacity and to help ensure that they continue to support families at local level. This is even more important in a climate of financial cuts as local family support groups are finding survival more difficult.

We recognise there is potential for more lobbying work in order to ensure strategy is translated into practice. We continue to work on strengthening our policy, parliamentary influencing and communications activities. We have developed a network of advocates - family members with lived experience, who give us valuable information to inform our strategic direction, and take part in our debates and conferences.

Adfam strongly believes in collaborative working and actively participates in the activities of a variety of membership organisations, networking forums and advisory groups. We deliver the Alcohol and Families Alliance, which attracts membership from organisations across the substance misuse, families and children's sectors, and the Alliance of Family Support Groups. We are members of the Kin Care Alliance and the Collective Voice Strategic Group. We contribute to national advisory groups which are led by government and by academic institutions.

##### **Risk management**

The Trustees carry out a regular review of the external risks which the charity may face. Significant external risks to funding have led to the development of a strategic plan which will allow for the diversification of funding and activities.

Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects. We have developed protocols and policies to ensure consistent quality of delivery of all operational aspects of the charity. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors in the workplace. We have both adult and children's safeguarding policies in place. All staff, regardless of role, are DBS checked.

A risk assessment to enable decisions about possible corporate sponsorship has been developed.

##### **Plans for Future Periods**

##### **Review of the activities and future developments**

Adfam has worked with families affected by drug use since 1984, when it was established by the mother of a heroin user who was unable to find support for herself. Since then it has developed a reputation as leader in the field of substance related family work. Our status consolidates our experience and our reputation. Adfam acts as a networking organisation for local providers, commissioners, and family members themselves, via its website, newsletters, forums, advocacy programmes, direct work, information leaflets and telephone contacts. Adfam is in touch with over 2,500 supporters who attend our consultation events, receive our policy briefings, and respond to our requests for information about our future strategy and activities.

We will continue to bid for innovative projects and conduct research, which will continue to endorse our position as the leading charity for families affected by addiction.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

03328628 (England and Wales)

**Adfam National**

**Report of the Trustees  
for the year ended 31 March 2024**

**Registered Charity number**  
1067428

**Registered office**  
27 Swinton Street  
London  
WC1X 9NW

**Trustees**  
J W Armstrong  
S L Hayward OBE  
K C Parrett (resigned 28.6.2023)  
F T Duhig (resigned 27.3.2024)  
D Wightman (resigned 25.9.2024)  
E Kaner (resigned 18.9.2023)  
M Durie  
M Guymer  
P J Hayes

**Company Secretary**  
O Amin

**Auditors**  
Grant Harrod Lerman Davis LLP  
Chartered Accountants  
Statutory Auditors  
1st Floor  
Healthaid House  
Marlborough Hill  
Harrow  
Middlesex  
HA1 1UD

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

In so far as the trustees are aware:

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

**Report of the Trustees  
for the year ended 31 March 2024**

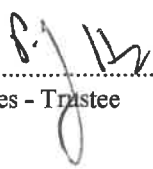
**STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**  
**Chief Executive**

Vivienne Evans OBE (non trustee)

**AUDITORS**

The auditors, Grant Harrod Lerman Davis LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on .....12/12/24..... and signed on the board's behalf by:

  
.....  
P J Hayes - Trustee

## **Report of the Independent Auditors to the Members of Adfam National**

### **Opinion**

We have audited the financial statements of Adfam National (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### **Opinions on other matters prescribed by the Companies Act 2006**

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

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

## **Report of the Independent Auditors to the Members of Adfam National**

### **Matters on which we are required to report by exception**

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

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

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

### **Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

## **Report of the Independent Auditors to the Members of Adfam National**

### **Our responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

To identify risks of material misstatement due to fraud ("fraud risks") we assessed events or conditions that could indicate an incentive or pressure to commit fraud or provide an opportunity to commit fraud. Our risk assessment procedures included:

- Enquiring of trustees and inspection of policy documentation as to the Charity's high-level policies and procedures to prevent and detect fraud, as well as whether they have knowledge of any actual, suspected or alleged fraud.
- Reading Board minutes.
- Using analytical procedures to identify any unusual or unexpected relationships

We communicated identified fraud risks throughout the audit team and remained alert to any indications of fraud throughout the audit.

As required by auditing standards, we perform procedures to address the risk of management override of controls, in particular the risk that management may be in a position to make inappropriate accounting entries. On this audit we do not believe there is a fraud risk related to revenue recognition because the Charity's revenue transactions are simple and low value with few, if any, judgmental aspects to revenue recognition. We are not aware of any incentives or pressures linked to revenue recognition.

We did not identify any additional fraud risks.

In determining the audit procedures, we took into account the results of our evaluation and testing of the operating effectiveness of fraud risk management controls.

We also performed procedures including identifying journal entries and other adjustments to test based on risk criteria and comparing the identified entries to supporting documentation. These included those posted to unusual accounts.

Identifying and responding to risks of material misstatement due to non-compliance with laws and regulations.

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience, and through discussion with the directors and other management (as required by auditing standards), and discussed with the directors and other management the policies and procedures regarding compliance with laws and regulations.

We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit.

Context of the ability of the audit to detect fraud or breaches of law or regulation.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it.

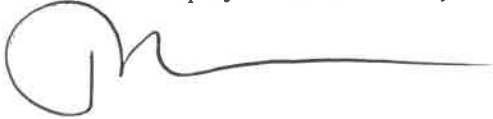
In addition, as with any audit, there remained a higher risk of non-detection of fraud, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. Our audit procedures are designed to detect material misstatement. We are not responsible for preventing non-compliance or fraud and cannot be expected to detect non-compliance with all laws and regulations

**Report of the Independent Auditors to the Members of  
Adfam National**

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

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Jeremy Harrod FCCA (Senior Statutory Auditor)  
for and on behalf of Grant Harrod Lerman Davis LLP  
Chartered Accountants  
Statutory Auditors  
1st Floor  
Healthaid House  
Marlborough Hill  
Harrow  
Middlesex  
HA1 1UD

Date: ..... 12/12/24 .....

**Adfam National**

**Statement of Financial Activities  
for the year ended 31 March 2024**

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	16,036	-	16,036	12,203
<b>Charitable activities</b>	5				
Discrete Projects		-	573,364	573,364	430,218
Other trading activities	3	57,777	-	57,777	20,229
Investment income	4	2,946	-	2,946	1,315
<b>Total</b>		<u>76,759</u>	<u>573,364</u>	<u>650,123</u>	<u>463,965</u>
<b>EXPENDITURE ON</b>					
Raising funds	6	25,230	-	25,230	18,066
<b>Charitable activities</b>	7				
Discrete Projects		76,849	570,704	647,553	574,216
Other		5,500	-	5,500	5,500
<b>Total</b>		<u>107,579</u>	<u>570,704</u>	<u>678,283</u>	<u>597,782</u>
<b>NET INCOME/(EXPENDITURE)</b>		(30,820)	2,660	(28,160)	(133,817)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		88,175	15,836	104,011	237,828
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>57,355</u>	<u>18,496</u>	<u>75,851</u>	<u>104,011</u>

The notes form part of these financial statements

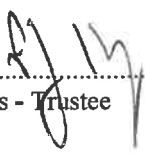


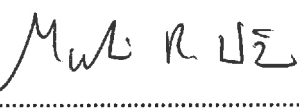
Adfam National

Balance Sheet  
31 March 2024

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>FIXED ASSETS</b>					
Intangible assets	13	17,954	-	17,954	18,262
Tangible assets	14	5,465	-	5,465	7,652
		<u>23,419</u>	<u>-</u>	<u>23,419</u>	<u>25,914</u>
<b>CURRENT ASSETS</b>					
Debtors	15	72,643	-	72,643	35,055
Cash at bank		155,772	18,496	174,268	165,657
		<u>228,415</u>	<u>18,496</u>	<u>246,911</u>	<u>200,712</u>
<b>CREDITORS</b>					
Amounts falling due within one year	16	(194,479)	-	(194,479)	(122,615)
		<u>33,936</u>	<u>18,496</u>	<u>52,432</u>	<u>78,097</u>
<b>NET CURRENT ASSETS</b>					
		<u>57,355</u>	<u>18,496</u>	<u>75,851</u>	<u>104,011</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>57,355</u>	<u>18,496</u>	<u>75,851</u>	<u>104,011</u>
<b>NET ASSETS</b>					
		<u>57,355</u>	<u>18,496</u>	<u>75,851</u>	<u>104,011</u>
<b>FUNDS</b>	17				
Unrestricted funds				57,355	88,175
Restricted funds				18,496	15,836
<b>TOTAL FUNDS</b>				<u>75,851</u>	<u>104,011</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 12/12/24 and were signed on its behalf by:

  
P J Hayes - Trustee

  
M Durie - Trustee

The notes form part of these financial statements

**Adfam National**

**Cash Flow Statement  
for the year ended 31 March 2024**

	Notes	2024 £	2023 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	9,978	(151,609)
Net cash provided by/(used in) operating activities		<u>9,978</u>	<u>(151,609)</u>
<b>Cash flows from investing activities</b>			
Purchase of intangible fixed assets		(4,313)	(20,228)
Purchase of tangible fixed assets		-	(7,441)
Interest received		2,946	1,315
Net cash used in investing activities		<u>(1,367)</u>	<u>(26,354)</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<u>8,611</u>	<u>(177,963)</u>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>165,657</u>	<u>343,620</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>174,268</u></u>	<u><u>165,657</u></u>

The notes form part of these financial statements

**Adfam National**

**Notes to the Cash Flow Statement  
for the year ended 31 March 2024**

**1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2024 £	2023 £
<b>Net expenditure for the reporting period (as per the Statement of Financial Activities)</b>	(28,160)	(133,817)
<b>Adjustments for:</b>		
Depreciation charges	6,808	3,792
Interest received	(2,946)	(1,315)
(Increase)/decrease in debtors	(37,588)	30,086
Increase/(decrease) in creditors	71,864	(50,355)
<b>Net cash provided by/(used in) operations</b>	<u>9,978</u>	<u>(151,609)</u>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1.4.23 £	Cash flow £	At 31.3.24 £
<b>Net cash</b>			
Cash at bank	165,657	8,611	174,268
	<u>165,657</u>	<u>8,611</u>	<u>174,268</u>
<b>Total</b>	<u>165,657</u>	<u>8,611</u>	<u>174,268</u>

The notes form part of these financial statements

**Notes to the Financial Statements  
for the year ended 31 March 2024**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

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

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Allocation and apportionment of costs**

Direct costs incurred in connection with a particular project are allocated to that particular project. Fundraising and publicity costs comprise costs incurred with raising voluntary contributions. General and overhead costs which are not specific to Management and Administration, Fundraising and Publicity, or Direct Charitable activities are allocated as Support costs to these headings. The basis of allocation is on an analysis of the resources utilised by each of these activities. Support costs are those costs which enable fund generating and charitable activities to be undertaken. Support costs calculated as 15% of the total cost of resources expended.

**Tangible fixed assets**

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

Computer equipment        -    20% on cost

**Taxation**

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

**Fund accounting**

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

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

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

**Notes to the Financial Statements - continued  
for the year ended 31 March 2024**

<b>2. DONATIONS AND LEGACIES</b>		2024	2023
		£	£
Donations		<u>16,036</u>	<u>12,203</u>
<b>3. OTHER TRADING ACTIVITIES</b>		2024	2023
		£	£
Activities for generating funds		57,777	18,839
Other income		-	1,390
		<u>57,777</u>	<u>20,229</u>
<b>4. INVESTMENT INCOME</b>		2024	2023
		£	£
Deposit account interest		<u>2,946</u>	<u>1,315</u>
<b>5. INCOME FROM CHARITABLE ACTIVITIES</b>		2024	2023
		£	£
Grants	Activity	573,364	430,218
	Discrete Projects		
Grants received, included in the above, are as follows:			
		2024	2023
		£	£
Awards For All		-	10,000
City Bridge		15,950	-
London Joint Working Group on Hep C		171,500	71,500
Essex PFCC		14,000	-
Midlands Partnership NHS Foundation - Inclusion		48,625	20,000
The Dulverton Trust		-	16,278
East Sussex County Council		99,544	106,855
Sidney Ivor Luck Counselling Trust		-	5,000
Cambridgeshire Community Foundation		12,000	10,000
National Community Lottery Fund		69,291	29,925
Charities Aid Foundation		-	17,610
Two Ridings Community Foundation		17,353	15,566
Changing Lives		20,647	22,303
Bracknell Forest Council		-	7,200
Community Fund Big Lottery		-	38,299
Garfield Weston Foundation		-	20,000
Lancashire County Council		-	1,000
North Yorkshire PFCC		-	2,303
The Veterans Foundation		17,627	2,500
TIDES		-	5,878
Change Grow Live - Gateshead		2,000	-
London Borough of Lambeth		20,000	-
Martin Geddes Charitable Trust		10,000	-
Sydney Ivor Luck Counselling Trust		10,000	-
The Armed Forces Covenant Fund Trust		9,097	-
Carried forward		<u>537,634</u>	<u>402,217</u>

**Adfam National**

**Notes to the Financial Statements - continued  
for the year ended 31 March 2024**

**5. INCOME FROM CHARITABLE ACTIVITIES - continued**

	2024	2023
	£	£
Brought forward	537,634	402,217
The Forward Trust	20,000	-
The Jack Brunton Charitable Trust	2,000	-
The Simon Gibson Charitable Trust	5,000	-
The Vintners Company	5,000	-
Self Generated	3,730	-
	<u>573,364</u>	<u>402,217</u>

**6. RAISING FUNDS**

**Other trading activities**

	2024	2023
	£	£
Costs of generating funds	<u>25,230</u>	<u>18,066</u>

**7. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £
Discrete Projects	<u>647,553</u>

**8. SUPPORT COSTS**

	Governance costs £
Other resources expended	<u>5,500</u>

Support costs, included in the above, are as follows:

**Governance costs**

	2024 Other resources expended £	2023 Total activities £
Auditors' remuneration	2,400	2,400
Auditors' remuneration for non audit work	3,100	3,100
	<u>5,500</u>	<u>5,500</u>

Notes to the Financial Statements - continued  
for the year ended 31 March 2024

9. NET INCOME/(EXPENDITURE)

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

	2024	2023
	£	£
Auditors' remuneration	2,400	2,400
Auditors' remuneration for non audit work	3,100	3,100
Depreciation - owned assets	2,187	1,826
Computer software amortisation	4,621	1,966
	<u>          </u>	<u>          </u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

11. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	381,471	170,917
	<u>          </u>	<u>          </u>
	381,471	170,917
	<u>          </u>	<u>          </u>

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

	2024	2023
	20	18
Charitable operations	<u>          </u>	<u>          </u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2024	2023
	1	1
£60,001 - £70,000	<u>          </u>	<u>          </u>

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	12,203	-	12,203
<b>Charitable activities</b>			
Discrete Projects	28,001	402,217	430,218
Other trading activities	20,229	-	20,229
Investment income	1,315	-	1,315
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Total</b>	61,748	402,217	463,965
	<u>          </u>	<u>          </u>	<u>          </u>
<b>EXPENDITURE ON</b>			
Raising funds	18,066	-	18,066

**Adfam National**

**Notes to the Financial Statements - continued  
for the year ended 31 March 2024**

**12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>Charitable activities</b>			
Discrete Projects	74,584	499,632	574,216
Other	5,500	-	5,500
<b>Total</b>	<u>98,150</u>	<u>499,632</u>	<u>597,782</u>
<b>NET INCOME/(EXPENDITURE)</b>	(36,402)	(97,415)	(133,817)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	124,577	113,251	237,828
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>88,175</u>	<u>15,836</u>	<u>104,011</u>

**13. INTANGIBLE FIXED ASSETS**

	Computer software £
<b>COST</b>	
At 1 April 2023	20,228
Additions	4,313
At 31 March 2024	<u>24,541</u>
<b>AMORTISATION</b>	
At 1 April 2023	1,966
Charge for year	4,621
At 31 March 2024	<u>6,587</u>
<b>NET BOOK VALUE</b>	
At 31 March 2024	<u>17,954</u>
At 31 March 2023	<u>18,262</u>



Notes to the Financial Statements - continued  
for the year ended 31 March 2024

14. TANGIBLE FIXED ASSETS

	Computer equipment £
<b>COST</b>	
At 1 April 2023 and 31 March 2024	25,559
<b>DEPRECIATION</b>	
At 1 April 2023	17,907
Charge for year	2,187
At 31 March 2024	20,094
<b>NET BOOK VALUE</b>	
At 31 March 2024	5,465
At 31 March 2023	7,652

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	57,107	26,727
Prepayments and accrued income	15,536	8,328
	<u>72,643</u>	<u>35,055</u>

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade creditors	-	24,677
Social security and other taxes	8,564	7,322
Other creditors	5,581	5,723
Accruals and deferred income	180,334	84,893
	<u>194,479</u>	<u>122,615</u>

17. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	88,175	(30,820)	57,355
<b>Restricted funds</b>			
Discrete Projects	15,836	2,660	18,496
<b>TOTAL FUNDS</b>	<u>104,011</u>	<u>(28,160)</u>	<u>75,851</u>

Notes to the Financial Statements - continued  
for the year ended 31 March 2024

17. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	76,759	(107,579)	(30,820)
<b>Restricted funds</b>			
Discrete Projects	573,364	(570,704)	2,660
<b>TOTAL FUNDS</b>	<u>650,123</u>	<u>(678,283)</u>	<u>(28,160)</u>

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	124,577	(36,402)	88,175
<b>Restricted funds</b>			
Discrete Projects	113,251	(97,415)	15,836
<b>TOTAL FUNDS</b>	<u>237,828</u>	<u>(133,817)</u>	<u>104,011</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	61,748	(98,150)	(36,402)
<b>Restricted funds</b>			
Discrete Projects	402,217	(499,632)	(97,415)
<b>TOTAL FUNDS</b>	<u>463,965</u>	<u>(597,782)</u>	<u>(133,817)</u>

Notes to the Financial Statements - continued  
for the year ended 31 March 2024

17. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	124,577	(67,222)	57,355
<b>Restricted funds</b>			
Discrete Projects	113,251	(94,755)	18,496
<b>TOTAL FUNDS</b>	<u>237,828</u>	<u>(161,977)</u>	<u>75,851</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	138,507	(205,729)	(67,222)
<b>Restricted funds</b>			
Discrete Projects	975,581	(1,070,336)	(94,755)
<b>TOTAL FUNDS</b>	<u>1,114,088</u>	<u>(1,276,065)</u>	<u>(161,977)</u>

Purposes of Restricted funds:

Discrete Projects:

Adfam also incurs significant restricted expenditure on discrete projects, as determined by their respective service level agreements and/or contracts. These expenses are mainly utilised in delivering the outputs of the project.

Influencing and public information

Although the charity receives no restricted funds for Influencing and Public Information, the charity incurs significant expenditure on this area. As part of its objectives the charity undertakes "publicity and educational work of all descriptions". The expenditure on this area:

- makes the public aware of the incidence and effects of alcohol and drug abuse and everyone's shared responsibility to act to stop it.
- provides evidence for the need for policy change and legislative reform to better understand and better represent the issues facing families affected by alcohol and drug abuse.

**Adfam National**

**Notes to the Financial Statements - continued  
for the year ended 31 March 2024**

**18. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2024.

**19. LIABILITY OF MEMBERS**

The charity is constituted as a company limited by guarantee. In the event of the charity being wound up members are required to contribute an amount not exceeding £1.

**20. APB ETHICAL STANDARD - PROVISIONS AVAILABLE FOR SMALL ENTITIES**

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.