

INTERNATIONAL SUBSTANCE ABUSE AND ADDICTION COALITION

England & Wales · Charity number 1081548

Details

Other names ISAAC

Status Registered

Legal form Charitable company

Company number [03934238](#)

Registered 2000-07-13

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

Contact

Address Albury House
Lodge Road
Hurst
Reading
RG10 0SG

Phone 07939224323

Email info@isaac-international.org

Website www.isaac-international.org

Activities

Objects: 1) THE ADVANCEMENT OF THE CHRISTIAN FAITH 2) THE RELIEF OF PERSONS A) SUFFERING FROM THE EFFECTS OF ALCOHOL, DRUGS OR SUBSTANCE ABUSE GAMBLING OR OTHER ADDICTIONS B) AGED OR SICK C) MENTALLY ILL D) IN CONDITIONS OF NEED HARDSHIP OR DISTRESS

Activities: ISAAC is a Christian-based organisation that encourages and supports people working in the addiction arena to maximise their effectiveness through networking, training, advocacy and professional development. ISAAC's main activities are networking and fellowship, access to training and capacity building and membership support.

Classification

- **How:** Makes Grants To Organisations, Provides Human Resources, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** Other Charities Or Voluntary Bodies, Other Defined Groups

Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE WORLDWIDE.
- Northern Ireland
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£40,848	£32,410	-	-
2024-09-30	£30,295	£32,986	-	-
2023-09-30	£19,102	£19,298	-	-
2022-09-30	£23,892	£24,716	-	-
2021-09-30	£30,145	£29,608	-	-

Trustees

Name	Role	Appointed
KATHY LYON		2006-07-04
PATRICIA HENRIETTA LOUISE KENYON		2021-01-26
SAMY MANSOUR		2021-01-26

Accounts

COMPANY NO: 3934238
REGISTERED CHARITY NO: 1081548

**INTERNATIONAL SUBSTANCE ABUSE
& ADDICTION COALITION**

REPORT AND ACCOUNTS

FOR THE YEAR ENDED 30 SEPTEMBER 2025

INTERNATIONAL SUBSTANCE ABUSE & ADDICTION COALITION
DIRECTORS' REPORT
FOR THE YEAR ENDED 30 SEPTEMBER 2025

DIRECTORS

The Directors, who are also the Trustees of the charity, are as follows:

Kathy Lyon - Chair
Patricia Kenyon
Samy Mansour
Phil Waine, resigned 31 December 2025

COMPANY SECRETARY

Kathy Lyon

CHIEF EXECUTIVE & GENERAL SECRETARY

Treflyn Lloyd-Roberts

REGISTERED OFFICE

Albury House
Lodge Road
Hurst
Reading
RG10 0SG

INDEPENDENT EXAMINER

Kevin Lowen FCCA
8 Phillips Close
Woodley
RG5 4XD

INTERNATIONAL SUBSTANCE ABUSE & ADDICTION COALITION

DIRECTORS' REPORT (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2025

The Directors, who are also the Trustees of the charity, have pleasure in presenting their report and the accounts of the company for the year ended 30 September 2025.

STATUS AND ADMINISTRATION

The International Substance Abuse & Addiction Coalition is a company limited by guarantee, company number 3934238, and a registered charity, charity number 1081548. It is governed by its Memorandum and Articles of Association. As it does not have any issued share capital, in the event of a winding up the members (Directors) are each required to contribute up to £10.

The charity is generally known as "ISAAC".

OBJECTS / PRINCIPAL ACTIVITIES

ISAAC is a Christian-based organisation that is committed to having an impact on the escalating problem of addiction, which is destroying the lives and potential of people on a global scale. ISAAC encourages and supports people working in the addiction arena to maximise their effectiveness through networking, training, advocacy and professional development.

The majority of ISAAC's members and associates are primarily involved in work with those who are addicted, or at risk of addiction, to drugs, alcohol and other substances / behaviours. ISAAC has members and contacts in over a hundred countries, with particularly active networks of members in Europe, Africa and Asia.

ISAAC's main activities are:

- Networking and fellowship
- Training and capacity building
- Membership support

ORGANISATION

The charity is governed by the Board of Directors (Trustees) which is responsible for all aspects of the organisation that affect the UK charity. The Directors who served throughout the year are named on page 1.

The Directors may appoint new directors throughout the year but any such appointments have to be ratified by the members at the Annual General Meeting. Each year, one third of the members of the board are required to retire by rotation. They are eligible for re-election at the Annual General Meeting.

INVESTMENT POWERS

These are governed by the Memorandum and Articles which permit monies not immediately required to be invested in such investments, securities or property as may be thought fit subject to conditions imposed or required by law. During the year no investments were made other than to deposit any temporary surplus funds in deposit accounts with the charity's bank.

RISKS

The Trustees are continuing to review the major risks to which the Charity is exposed and consider systems to mitigate those risks

INTERNATIONAL SUBSTANCE ABUSE & ADDICTION COALITION

DIRECTORS' REPORT (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2025

REVIEW OF ACTIVITIES

The year covered by this report included a number of in-person events through the ISAAC network, alongside linking with our membership online in different ways. The largest gathering was the UK and Ireland conference in March 2025, with 153 people joining the event in Bristol. We are incredibly grateful for the support from member organisations STAR, Genesis and inHope, without whom we would not have been able to run the event.

The ISAAC network grew again during the year, with 111 new applications for individual and organisational membership being received from (in alphabetic order) Angola, Belarus, Egypt, Honduras, India, Kenya, Malaysia, Nigeria, Pakistan, Sri Lanka, Tanzania, Uganda, United Kingdom, United States of America, Zambia and Zimbabwe during the period covered by this report. International networking or training visits by the ISAAC General Secretary to Estonia, Montenegro, Albania, Spain and Portugal took place during the year.

Alison Giblett, who had been seconded to ISAAC from CMS, has continued her work with recovery support groups and training in Ukraine despite the ongoing war. Alison was able to attend the UK and Ireland conference.

The Foundations in Addiction Recovery training continued during the year, with in-person and online cohorts taking place concurrently in early 2025. In addition, bespoke training based on the Foundations material was delivered to a project in Scotland and a church in Leeds.

The Africa network continues to grow and develop with local leadership as well as input from the secretariat. One of the highlights of the year was an in-person gathering for training and outreach in Jinja, Uganda in June 2025. One of our ISAAC members from Malaysia was able to lead the training at the event alongside local members. In addition, the Foundations in Addiction Recovery training materials have been contextualised ready for roll out with our African members during the next year. We have a group of facilitators from different parts of the African continent who will be running the course.

Communication with members and supporters continues to be through email, the ISAAC website and a Facebook Group.

The UK Charity is still aligned with three main activities:

- Practical support of the International Secretariat's activities
- Supporting the development of a vibrant and functioning ISAAC network in the UK
- Support for ISAAC work in specific parts of the world, namely Eastern Europe and parts of Africa.

ISAAC remains a small but effective charity providing public benefit both nationally and internationally by serving people and organisations working with those affected addictions of many kinds, including families and communities.

INTERNATIONAL SUBSTANCE ABUSE & ADDICTION COALITION
DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2025

RESERVES

The charity needs reserves to ensure it can fulfil and complete its charitable obligations and the commitments it enters into. The Trustees are conscious that the income stream will fluctuate as the charity is reliant on donations. For a number of years, it has been the aim to maintain the free reserves between £5,000 and £10,000. The charity started the year with less than this sum and so the Trustees are pleased that it has ended the year with unrestricted reserves of £12,428 (2024: £3,990).

TAXATION

HM Revenue & Customs has agreed that the charity is entitled to exemption from income tax, being established for charitable purposes only. Accordingly, no tax liability arises on any surplus derived from the charity's activities.

SMALL COMPANY EXEMPTIONS

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

Approved by the Directors on 30 March 2026 and signed on their behalf by:



Kathy Lyon
Director (Chair)

INTERNATIONAL SUBSTANCE ABUSE & ADDICTION COALITION
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report to the Trustees on my examination of the accounts of International Substance Abuse & Addiction Coalition for the year ended 30 September 2025.

Responsibilities and Basis of Report

As the charity's Trustees (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 charitable 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:

1. accounting records were not kept in respect of the charitable 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 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.

Kevin Lowen FCCA
8 Phillips Close
Woodley
RG5 4XD



10.4.2026

INTERNATIONAL SUBSTANCE ABUSE & ADDICTION COALITION
STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30 SEPTEMBER 2025

	Notes	2025 Total Funds £	2024 Total Funds £
Income from			
Gifts & donations		21,285	17,417
Training income		6,510	1,485
Net income from UK conference		1,798	-
Grants received		8,106	11,319
Sundry income		<u>3,149</u>	<u>74</u>
Total income		<u>40,848</u>	<u>30,295</u>
Expenditure on			
Charitable activities:			
Networking		10,646	9,559
Training		11,738	8,304
Membership support		<u>10,026</u>	<u>15,123</u>
Total expenditure	3	<u>32,410</u>	<u>32,986</u>
Net income / (expenditure)		8,438	(2,691)
FUNDS BROUGHT FORWARD		<u>3,990</u>	<u>6,681</u>
FUNDS CARRIED FORWARD		<u><u>12,428</u></u>	<u><u>3,990</u></u>

All funds are unrestricted.

The notes numbered 1 to 9 form part of these accounts.

INTERNATIONAL SUBSTANCE ABUSE & ADDICTION COALITION

**BALANCE SHEET
AS AT 30 SEPTEMBER 2025
COMPANY NO: 3934238**

	Note	2025	2024
		£	£
FIXED ASSETS			
Investments	5	-	1
CURRENT ASSETS			
Debtors	6	148	443
Cash at bank & in hand		<u>12,593</u>	<u>3,999</u>
		12,741	4,442
CREDITORS – Amounts falling due within one year	7	<u>313</u>	<u>453</u>
NET CURRENT ASSETS		<u>12,428</u>	<u>3,989</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>12,428</u>	<u>3,990</u>
REPRESENTED BY:			
Unrestricted funds		<u>12,428</u>	<u>3,990</u>
TOTAL FUNDS	8	<u>12,428</u>	<u>3,990</u>

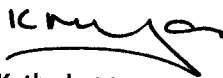
For the year ended 30 September 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the period in question in accordance with section 476; and

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

These accounts 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.

These accounts were approved by the board of directors and authorised for issue on 30 March 2026 and are signed on their behalf by:



Kathy Lyon
Director (Treasurer)

The notes numbered 1 to 9 form part of these accounts.

INTERNATIONAL SUBSTANCE ABUSE & ADDICTION COALITION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2025

1. COMPANY STATUS

The International Substance Abuse & Addiction Coalition is a company limited by guarantee and as such does not have any issued share capital. In the event of a winding up, the members (Trustees) are each required to contribute up to £10.

2. ACCOUNTING POLICIES

Basis of preparation

The accounts are prepared under the historical cost convention and in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including:

- a) FRS102 1A, "The Financial Reporting Standard applicable in the UK and Republic of Ireland" as applies to small companies;
- b) the special provisions of the Part 15 of the Companies Act 2006 relating to small companies; c) the 2015 Charities Statement of Recommended Practice.

Going concern

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Income

- a) Donations are accounted for when received. Income tax recoverable on gift aided donations is included in income for the year.
- b) Grants are accounted for when received, as long as all the conditions of the grant are met.
- c) Fees for providing training are accounted for when each module of training has been completed.
- d) Sundry income and interest are accounted for when receivable.

Expenditure

Resources expended are accounted for on an accruals basis, inclusive of irrecoverable VAT. Charitable activities include costs of services and support costs. Costs not attributable to one category of activity are apportioned based on the staffing of that service. Staff costs have been apportioned between activities based on time spent.

Fund accounting

Unrestricted funds are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.

Restricted funds are funds which can only be used for particular purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. During both the year to 30 September 2025 and the previous year there were no restricted funds.

Tangible fixed assets

Items below £750 are not capitalised. During the year ended 30 September 2025 the company had no tangible fixed assets.

Investments

Investments in subsidiary companies are shown at cost.

Foreign currencies

Transactions in foreign currencies are translated at the rate of exchange ruling at the date of the transaction. Monetary assets and liabilities in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. All exchange differences are dealt with through the Statement of Financial Activities.

INTERNATIONAL SUBSTANCE ABUSE AND ADDICTION COALITION

**NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

3. ANALYSIS OF EXPENDITURE

	2025		2024	
	Staff costs	Other Costs	Total	Total
	£	£	£	£
Charitable activities:				
Networking	8,918	1,728	10,646	9,559
Training	8,492	3,246	11,738	8,304
Membership support	<u>8,765</u>	<u>1,261</u>	<u>10,026</u>	<u>15,123</u>
Total expenditure	<u>26,175</u>	<u>6,235</u>	<u>32,410</u>	<u>32,986</u>

Year ended 30 September 2024

	Staff costs	Other Costs	Total
	£	£	£
<i>Charitable activities:</i>			
<i>Networking</i>	<i>6,386</i>	<i>3,173</i>	<i>9,559</i>
<i>Training</i>	<i>5,990</i>	<i>2,314</i>	<i>8,304</i>
<i>Membership support</i>	<u><i>11,130</i></u>	<u><i>3,993</i></u>	<u><i>15,123</i></u>
<i>Total expenditure</i>	<u><i>23,506</i></u>	<u><i>9,480</i></u>	<u><i>32,986</i></u>

4. STAFF COSTS

	2025	2024
	£	£
Gross salaries	24,554	21,761
Employer's National Insurance	-	-
Employer's Pension Contributions	<u>1,221</u>	<u>1,010</u>
Total employment costs	25,775	22,771
Other staff costs	<u>400</u>	<u>735</u>
Total staff costs	<u>26,175</u>	<u>23,506</u>

In the period under review there were four part time employees (2024: three).
No-one was paid more than £60,000.

The Directors (Trustees) received no remuneration nor expenses.

The Charity considers the Chief Executive together with the Trustees to be its key management personnel.

INTERNATIONAL SUBSTANCE ABUSE AND ADDICTION COALITION
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2025

5. INVESTMENTS

The Charity had a wholly owned dormant subsidiary company, Living Recovery Limited, held in order to protect the banner name under which some of its training is carried out. It was anticipated that in the future some of the training might have been routed through this subsidiary but during the period it was decided to have the subsidiary struck off to save on administration time and cost.

6. DEBTORS

	2025	2024
	£	£
Gift Aid Tax recoverable	148	111
Prepayments	<u>-</u>	<u>332</u>
	<u>148</u>	<u>443</u>

7. CREDITORS: Amounts falling due within one year

	2025	2024
	£	£
Taxation & Social Security	249	196
Amount owed to subsidiary undertaking for share	-	1
Accruals & deferred income	<u>64</u>	<u>256</u>
	<u>313</u>	<u>453</u>

INTERNATIONAL SUBSTANCE ABUSE AND ADDICTION COALITION
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2025

8. ANALYSIS OF NET ASSETS BETWEEN FUNDS

Fund balances as at 30 September 2025 are represented by:

	Unrestricted funds £	Total funds £
Net current assets	<u>12,428</u>	<u>3,990</u>

Fund balances as at 30 September 2024 were represented by:

	<i>Unrestricted funds £</i>	<i>Total funds £</i>
<i>Investments</i>	<i>-</i>	<i>1</i>
<i>Net current assets</i>	<u><i>12,428</i></u>	<u><i>3,989</i></u>
	<u><u><i>3,990</i></u></u>	<u><u><i>3,990</i></u></u>

9. RELATED PARTY TRANSACTIONS

Total donations given to the Charity during the year by Trustees, key management personnel and persons connected to them were £4,230 (2024: £4,230).

Accounts

COMPANY NO: 3934238
REGISTERED CHARITY NO: 1081548

**INTERNATIONAL SUBSTANCE ABUSE
& ADDICTION COALITION**

REPORT AND ACCOUNTS

FOR THE YEAR ENDED 30 SEPTEMBER 2024

INTERNATIONAL SUBSTANCE ABUSE & ADDICTION COALITION

**DIRECTORS' REPORT
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

DIRECTORS

The Directors, who are also the Trustees of the charity, are as follows:

Kathy Lyon - Chair
Phil Waine
Patricia Kenyon
Samy Mansour

COMPANY SECRETARY

Kathy Lyon

CHIEF EXECUTIVE & GENERAL SECRETARY

Treflyn Lloyd-Roberts

REGISTERED OFFICE

Albury House
Lodge Road
Hurst
Reading
RG10 0SG

INDEPENDENT EXAMINER

Kevin Lowen FCCA
8 Phillips Close
Woodley
RG5 4XD

INTERNATIONAL SUBSTANCE ABUSE & ADDICTION COALITION

DIRECTORS' REPORT (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

The Directors, who are also the Trustees of the charity, have pleasure in presenting their report and the accounts of the company for the year ended 30 September 2024.

STATUS AND ADMINISTRATION

The International Substance Abuse & Addiction Coalition is a company limited by guarantee, company number 3934238, and a registered charity, charity number 1081548. It is governed by its Memorandum and Articles of Association. As it does not have any issued share capital, in the event of a winding up the members (Directors) are each required to contribute up to £10.

The charity is generally known as "ISAAC".

OBJECTS / PRINCIPAL ACTIVITIES

ISAAC is a Christian-based organisation that is committed to having an impact on the escalating problem of addiction, which is destroying the lives and potential of people on a global scale. ISAAC encourages and supports people working in the addiction arena to maximise their effectiveness through networking, training, advocacy and professional development.

The majority of ISAAC's members and associates are primarily involved in work with those who are addicted, or at risk of addiction, to drugs, alcohol and other substances / behaviours. ISAAC has members and contacts in over a hundred countries, with particularly active networks of members in Europe, Africa and Asia.

ISAAC's main activities are:

- Networking and fellowship
- Training and capacity building
- Membership support

ORGANISATION

The charity is governed by the Board of Directors (Trustees) which is responsible for all aspects of the organisation that affect the UK charity. The Directors who served throughout the year are named on page 1.

The Directors may appoint new directors throughout the year but any such appointments have to be ratified by the members at the Annual General Meeting. Each year, one third of the members of the board are required to retire by rotation. They are eligible for re-election at the Annual General Meeting.

INVESTMENT POWERS

These are governed by the Memorandum and Articles which permit monies not immediately required to be invested in such investments, securities or property as may be thought fit subject to conditions imposed or required by law. During the year no investments were made other than to deposit any temporary surplus funds in deposit accounts with the charity's bank.

RISKS

The Trustees are continuing to review the major risks to which the Charity is exposed and consider systems to mitigate those risks

INTERNATIONAL SUBSTANCE ABUSE & ADDICTION COALITION

DIRECTORS' REPORT (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

REVIEW OF ACTIVITIES

The year covered by this report was one of significant activity, with a number of in-person events happening through the ISAAC network. The most notable of these was the international conference that took place in Kuala Lumpur, Malaysia in September 2024. We had over a hundred delegates from 23 countries across six continents in attendance. This was the first global conference that ISAAC has organised for over 15 years. We are incredibly grateful for the support that other organisations were able to offer us in order to deliver the event, especially Malaysian Care.

The ISAAC network grew again during the year, with new applications for individual and organisational membership being received from (in alphabetic order) Australia, Canada, Ghana, India, Kenya, Lesotho, Malaysia, New Zealand, Nepal, Nigeria, Pakistan, Singapore, Sri Lanka, South Africa, United Kingdom and Zambia during the period covered by this report. The early part of the year saw us transition to a new membership database to better serve our members through communications and ensure that we are fully compliant with applicable data protection legislation. International networking or training visits by the ISAAC General Secretary to Spain, Nigeria, Nicaragua, USA, Hungary, Poland and Malaysia took place during the year.

Alison Giblett, who had been seconded to ISAAC from CMS, has continued her work in Ukraine despite the ongoing war. After an initial period with more of a focus on humanitarian aid, she is again focused on recovery support groups and training. Alison was able to attend the international conference in Malaysia and delivered several workshops and one of the plenary sessions.

The peer-mentoring scheme with international pairings came to the end of the one-year commitment during the period under review. An evaluation has been subsequently conducted, and the findings will be implemented in the next cohort that is planned for 2025. Training on coaching and cross-cultural relationships was delivered to the peer mentors as part of the programme.

The Africa network continues to grow and develop with local leadership as well as input from the secretariat. Online meetings of various kinds have continued, and there have also been regional focus groups to better understand how ISAAC can serve our membership across the continent. In partnership with one of our organisational members, we were able to offer an in-person training event for ISAAC members in West Africa which took place in Lagos, Nigeria. Several of our members from the African continent were able to attend the conference in Malaysia through the support of partial fund-raised bursaries that covered conference fees and accommodation during the conference. The ISAAC General Secretary also attended and spoke at an event organised by one of our members in Abuja, Nigeria during the year.

Communication with members and supporters continues to be through email (shifting from using MailChimp to CharitySuite during the year) the ISAAC website and a Facebook Group.

The UK Charity is still aligned with three main activities:

- Practical support of the International Secretariat's activities
- Supporting the development of a vibrant and functioning ISAAC network in the UK
- Support for ISAAC work in specific parts of the world, namely Eastern Europe and parts of Africa.

ISAAC remains a small but effective charity providing public benefit both nationally and internationally by serving people and organisations working with those affected addictions of many kinds, including families and communities.

INTERNATIONAL SUBSTANCE ABUSE & ADDICTION COALITION

**DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

RESERVES

The charity needs reserves to ensure it can fulfil and complete its charitable obligations and the commitments it enters into. The Trustees are conscious that the income stream will fluctuate as the charity is reliant on donations. It has therefore been the aim to maintain the free reserves between £5,000 and £10,000. At the end of the charity's financial period the level of unrestricted funds stood at £3,990 (2023: £6,681) which was below the level the Trustees had set. By December 2024, grants of £7,700 and one-off gifts of nearly £6,500 had been received returning the charity to surplus funds. The Trustees are confident that the year-end position was one of timing rather than of concern.

SMALL COMPANY EXEMPTIONS

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

Approved by the Directors on 11 June 2025 and signed on their behalf by:



Kathy Lyon
Director (Chair)

INTERNATIONAL SUBSTANCE ABUSE & ADDICTION COALITION

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report to the Trustees on my examination of the accounts of International Substance Abuse & Addiction Coalition for the year ended 30 September 2024.

Responsibilities and Basis of Report

As the charity's Trustees (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").

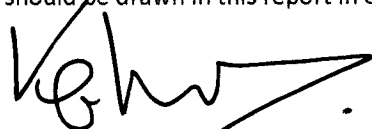
Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 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:

1. accounting records were not kept in respect of the charitable 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 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.



Kevin Lowen FCCA
8 Phillips Close
Woodley
RG5 4XD

17 June 2025

INTERNATIONAL SUBSTANCE ABUSE & ADDICTION COALITION
STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30 SEPTEMBER 2024

	Notes	2024 Total Funds £	2023 Total Funds £
Income from			
Gifts & donations		17,417	16,605
Training income		1,485	2,442
Grants received		11,319	-
Interest received		<u>74</u>	<u>55</u>
Total income		<u>30,295</u>	<u>19,102</u>
Expenditure on			
Fundraising		-	(342)
Charitable activities:			
Networking		9,559	6,074
Training		8,304	5,223
Membership support		<u>15,123</u>	<u>8,343</u>
Total expenditure	3	<u>32,986</u>	<u>19,298</u>
Net (expenditure)		(2,691)	(196)
FUNDS BROUGHT FORWARD		<u>6,681</u>	<u>6,877</u>
FUNDS CARRIED FORWARD		<u><u>3,990</u></u>	<u><u>6,681</u></u>

All funds are unrestricted.

The notes numbered 1 to 9 form part of these accounts.

INTERNATIONAL SUBSTANCE ABUSE & ADDICTION COALITION

**BALANCE SHEET
AS AT 30 SEPTEMBER 2024
COMPANY NO: 3934238**

	Note	2024		2023	
		£	£	£	£
FIXED ASSETS					
Investments	5		1		1
CURRENT ASSETS					
Debtors	6	443		557	
Cash at bank & in hand		<u>3,999</u>		<u>6,490</u>	
		4,442		7,047	
CREDITORS – Amounts falling due within one year	7	<u>453</u>		<u>367</u>	
NET CURRENT ASSETS			<u>3,989</u>		<u>6,680</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>3,990</u>		<u>6,681</u>
REPRESENTED BY:					
Unrestricted funds			<u>3,990</u>		<u>6,681</u>
TOTAL FUNDS	8		<u>3,990</u>		<u>6,681</u>

For the year ended 30 September 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the period in question in accordance with section 476; and

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

These accounts 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.

These accounts were approved by the board of directors and authorised for issue on 11 June 2025 and are signed on their behalf by:



Kathy Lyon
Director (Treasurer)

The notes numbered 1 to 9 form part of these accounts.

INTERNATIONAL SUBSTANCE ABUSE & ADDICTION COALITION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2024

1. COMPANY STATUS

The International Substance Abuse & Addiction Coalition is a company limited by guarantee and as such does not have any issued share capital. In the event of a winding up, the members (Trustees) are each required to contribute up to £10.

2. ACCOUNTING POLICIES

Basis of preparation

The accounts are prepared under the historical cost convention and in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including:

- a) FRS102 1A, "The Financial Reporting Standard applicable in the UK and Republic of Ireland" as applies to small companies;
- b) the special provisions of the Part 15 of the Companies Act 2006 relating to small companies; c) the 2015 Charities Statement of Recommended Practice.

Going concern

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Income

- a) Donations are accounted for when received. Income tax recoverable on gift aided donations is included in income for the year.
- b) Grants are accounted for when received, as long as all the conditions of the grant are met.
- c) Fees for providing training are accounted for when each module of training has been completed.
- d) Sundry income and interest are accounted for when receivable.

Expenditure

Resources expended are accounted for on an accruals basis, inclusive of irrecoverable VAT. Charitable activities include costs of services and support costs. Costs not attributable to one category of activity are apportioned based on the staffing of that service. Staff costs have been apportioned between activities based on time spent.

Fund accounting

Unrestricted funds are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.

Restricted funds are funds which can only be used for particular purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. During both the year to 30 September 2024 and the previous year there were no restricted funds.

Tangible fixed assets

Items below £750 are not capitalised. During the year ended 30 September 2024 the company had no tangible fixed assets.

Investments

Investments in subsidiary companies are shown at cost.

INTERNATIONAL SUBSTANCE ABUSE AND ADDICTION COALITION

**NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

2. ACCOUNTING POLICIES continued

Foreign currencies

Transactions in foreign currencies are translated at the rate of exchange ruling at the date of the transaction. Monetary assets and liabilities in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. All exchange differences are dealt with through the Statement of Financial Activities.

3. ANALYSIS OF EXPENDITURE

			2024	2023
	Staff costs	Other	Total	Total
	£	Costs	£	£
		£		
Fundraising	-	-	-	<i>(342)</i>
Charitable activities:				
Networking	6,386	3,173	9,559	6,074
Training	5,990	2,314	8,304	5,223
Membership support	11,130	3,993	15,123	8,343
	<u>23,506</u>	<u>9,480</u>	<u>32,986</u>	<u>19,640</u>
Total expenditure	<u>23,506</u>	<u>9,480</u>	<u>32,986</u>	<u>19,298</u>

Year ended 30 September 2023

	Staff costs	Other	Total
	£	Costs	£
		£	
Fundraising	-	<i>(342)</i>	<i>(342)</i>
Charitable activities:			
Networking	4,795	1,279	6,074
Training	4,403	820	5,223
Membership support	7,248	1,095	8,343
	<u>16,446</u>	<u>3,194</u>	<u>19,640</u>
Total expenditure	<u>16,446</u>	<u>2,852</u>	<u>19,298</u>

INTERNATIONAL SUBSTANCE ABUSE AND ADDICTION COALITION

**NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

4. STAFF COSTS

	2024	2023
	£	£
Gross salaries	21,761	14,982
Employer's National Insurance	-	-
Employer's Pension Contributions	<u>1,010</u>	<u>864</u>
Total employment costs	22,771	15,846
Other staff costs	<u>735</u>	<u>600</u>
Total staff costs	<u>23,506</u>	<u>16,446</u>

In the period under review there were three part time employees (2023: three).
No-one was paid more than £60,000.

The Directors (Trustees) received no remuneration nor expenses.

The Charity considers the Chief Executive together with the Trustees to be its key management personnel.

5. INVESTMENTS

The Charity has a wholly owned subsidiary company, Living Recovery Limited, held in order to protect the banner name under which some of its training is carried out. It is anticipated that in the future some of the training may be routed through this subsidiary but for the period under review the subsidiary remained dormant.

6. DEBTORS

	2024	2023
	£	£
Gift Aid Tax recoverable	111	116
Prepayments	<u>332</u>	<u>441</u>
	<u>443</u>	<u>557</u>

7. CREDITORS: Amounts falling due within one year

	2024	2023
	£	£
Taxation & Social Security	196	-16
Amount owed to subsidiary undertaking for share	1	1
Accruals & deferred income	<u>256</u>	<u>382</u>
	<u>453</u>	<u>367</u>

INTERNATIONAL SUBSTANCE ABUSE AND ADDICTION COALITION
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2024

8. ANALYSIS OF NET ASSETS BETWEEN FUNDS

Fund balances as at 30 September 2024 are represented by:

	Unrestricted funds £	Total funds £
Investments	1	1
Net current assets	<u>3,989</u>	<u>3,989</u>
	<u><u>3,990</u></u>	<u><u>3,990</u></u>

Fund balances as at 30 September 2023 were represented by:

	<i>Unrestricted funds £</i>	<i>Total funds £</i>
<i>Investments</i>	<i>1</i>	<i>1</i>
<i>Net current assets</i>	<i><u>6,680</u></i>	<i><u>6,680</u></i>
	<i><u><u>6,681</u></u></i>	<i><u><u>6,681</u></u></i>

9. RELATED PARTY TRANSACTIONS

Total donations given to the Charity during the year by Trustees, key management personnel and persons connected to them were £4,230 (2023: £4,230).

INTERNATIONAL SUBSTANCE ABUSE AND ADDICTION COALITION

England & Wales - Charity number 1081548

Accounts

COMPANY NO: 3934238
REGISTERED CHARITY NO: 1081548

**INTERNATIONAL SUBSTANCE ABUSE
& ADDICTION COALITION**

REPORT AND ACCOUNTS

FOR THE 18 MONTHS ENDED 30 SEPTEMBER 2021

INTERNATIONAL SUBSTANCE ABUSE & ADDICTION COALITION

DIRECTORS' REPORT

FOR THE 18 MONTHS ENDED 30 SEPTEMBER 2021

DIRECTORS

The Directors, who are also the Trustees of the charity, are as follows:

Kathy Lyon	Chair from 16 November 2020
Phil Waine	
Patricia Kenyon	Appointed 26 January 2021
Samy Mansour	Appointed 26 January 2021
Paul Thaxter	Resigned 16 November 2020, was Chair until 16 November 2020
Peter Smith	Resigned 16 November 2020

COMPANY SECRETARY

Kathy Lyon

GENERAL SECRETARY

Treflyn Lloyd-Roberts

REGISTERED OFFICE

Albury House
Lodge Road
Hurst
Reading
RG10 0SG

INDEPENDENT EXAMINER

Kevin Lowen FCCA
8 Phillips Close
Woodley
RG5 4XD

INTERNATIONAL SUBSTANCE ABUSE & ADDICTION COALITION

DIRECTORS' REPORT (CONTINUED) FOR THE 18 MONTHS ENDED 30 SEPTEMBER 2021

The Directors, who are also the Trustees of the charity, have pleasure in presenting their report and the accounts of the company for the 18 months ended 30 September 2021.

STATUS AND ADMINISTRATION

The International Substance Abuse & Addiction Coalition is a company limited by guarantee, company number 3934238, and a registered charity, charity number 1081548. It is governed by its Memorandum and Articles of Association. As it does not have any issued share capital, in the event of a winding up the members (Directors) are each required to contribute up to £10.

The charity is generally known as "ISAAC".

OBJECTS / PRINCIPAL ACTIVITIES

ISAAC is a Christian-based organisation that is committed to having an impact on the escalating problem of addiction, which is destroying the lives and potential of people on a global scale. ISAAC encourages and supports people working in the addiction arena to maximise their effectiveness through networking, training, advocacy and professional development.

The majority of ISAAC's members and associates are primarily involved in work with those who are addicted, or at risk of addiction, to drugs, alcohol and other substances / behaviours. ISAAC has members in over seventy countries and currently has affiliated networks in Africa, Europe, North America, Asia and Australia.

ISAAC's main activities are:

- Networking and fellowship
- Access to training and capacity building
- Membership support

ORGANISATION

The charity is governed by the Board of Directors (Trustees) which is responsible for all aspects of the organisation that affect the UK charity. The Directors who served throughout the year are named on page 1.

The Directors may appoint new directors throughout the year but any such appointments have to be ratified by the members at the Annual General Meeting. Each year, one third of the members of the board are required to retire by rotation. They are eligible for re-election at the Annual General Meeting.

INVESTMENT POWERS

These are governed by the Memorandum and Articles which permit monies not immediately required to be invested in such investments, securities or property as may be thought fit subject to conditions imposed or required by law. During the year no investments were made other than to deposit any temporary surplus funds in deposit accounts with the charity's bank.

RISKS

The Trustees are continuing to review the major risks to which the Charity is exposed and consider systems to mitigate those risks

INTERNATIONAL SUBSTANCE ABUSE & ADDICTION COALITION

DIRECTORS' REPORT (CONTINUED) FOR THE 18 MONTHS ENDED 30 SEPTEMBER 2021

REVIEW OF ACTIVITIES

The impact of COVID-19 was considerable throughout the time covered by this report. This led to a significant change to our activities while domestic and international travel was not possible. However, we were able to continue our core activities of providing support for our members worldwide.

The ISAAC network grew again during the year, with new applications for individual and organisational membership being received from Kenya, Nigeria, UK, South Africa, Uganda, Rwanda, Fiji, Zimbabwe, USA, Canada and Zambia during the period covered by this report. No international networking or training visits by the ISAAC General Secretary took place during the period covered by this report.

The work in Eastern Europe continued with Alison Giblett, seconded to ISAAC from CMS, providing training and teaching at support groups and rehabilitation centres in Ukraine. The coronavirus pandemic led to some trainings taking place virtually. The current situation with the war in Ukraine is not included in the period covered by this report.

One of the successes during the coronavirus pandemic has been the vibrant and energetic Africa network that has grown and developed online. Regular Zoom calls, initially monthly but now bi-monthly, and an active WhatsApp group have combined to give a high level of engagement from ISAAC members across the continent. The members have organised themselves with a steering group and have delivered online training, Q&A sessions and other discussions on a variety of topics relevant to the situation in different parts of the continent.

The UK regional groups continued to meet virtually while face-to-face meetings were not possible. There has been a return to in-person gatherings as restrictions were eased. The regional meetings continued in London/South-East, Yorkshire/North East, North West, Midlands and South West. As restrictions eased in May 2021 the General Secretary made a visit to Scotland to see if the connections there could be renewed with a view to holding a training/networking event of some kind, with significant progress made.

The final day of a "Foundations in Addictions Recovery" training course was delivered online in July 2020. Following this, work started to film the training modules for delivery online or in-person with a facilitator. This project is ongoing but should widen the scope for delivering the training.

Communication with members and supporters continues to be through email (using MailChimp) the ISAAC website and a Facebook Group. We have separate communication with our UK-based members to facilitate the UK regional meetings.

The UK Charity is still aligned with three main activities:

- Practical support of the International Secretariat's activities
- Supporting the development of a vibrant and functioning ISAAC network in the UK
- Support for ISAAC work in specific parts of the world, namely Eastern Europe and parts of Africa.

ISAAC remains a small but effective charity providing public benefit both nationally and internationally serving those working with drug-addicted people and their families and communities

INTERNATIONAL SUBSTANCE ABUSE & ADDICTION COALITION

**DIRECTORS' REPORT (CONTINUED)
FOR THE 18 MONTHS ENDED 30 SEPTEMBER 2021**

RESERVES

The charity needs reserves to ensure it can fulfil and complete its charitable obligations and the commitments it enters into. The Trustees are conscious that the income stream will fluctuate as the charity is reliant on donations. It has therefore been the aim to maintain the free reserves between £5,000 and £10,000. At the end of the charity's financial period the level of unrestricted funds stood at £7,701 (31 March 2020 £7,164).

SMALL COMPANY EXEMPTIONS

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

Approved by the Directors on 7 July 2022 and signed on their behalf by:

Kathy Lyon
Director (Chair)

INTERNATIONAL SUBSTANCE ABUSE & ADDICTION COALITION
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report to the Trustees on my examination of the accounts of International Substance Abuse & Addiction Coalition for the 18 month period ended 30 September 2021.

Responsibilities and Basis of Report

As the charity's Trustees (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 charitable 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:

1. accounting records were not kept in respect of the charitable 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 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.

Kevin Lowen FCCA
8 Phillips Close
Woodley
RG5 4XD

12 July 2022

INTERNATIONAL SUBSTANCE ABUSE & ADDICTION COALITION
STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE 18 MONTHS ENDED 30 SEPTEMBER 2021

			18 months ended 30/9/2021	<i>Year ended 31/3/2020</i>
	Note	Restricted Funds £	Unrestricted Funds £	Total Funds £
				<i>Total Funds £</i>
INCOME from				
Charitable activities:				
Gifts and donations		345	22,799	23,144
Legacies		-	6,000	6,000
Sundry income (compensation)		-	500	500
Living Recovery training			500	500
Interest received		<u>-</u>	<u>1</u>	<u>1</u>
Total income		<u>345</u>	<u>29,800</u>	<u>30,145</u>
EXPENDITURE on				
Fundraising		-	324	324
Charitable activities:				
Networking		-	12,114	12,114
Training		-	6,881	6,881
Membership support		<u>-</u>	<u>10,289</u>	<u>10,289</u>
Total expenditure	3	<u>-</u>	<u>29,608</u>	<u>29,608</u>
NET INCOME/(EXPENDITURE)		345	192	537
TRANSFERS		<u>(345)</u>	<u>345</u>	<u>-</u>
NET INCOME/EXPENDITURE after transfers		-	537	537
FUNDS BROUGHT FORWARD		<u>-</u>	<u>7,164</u>	<u>7,164</u>
FUNDS CARRIED FORWARD		<u>-</u>	<u>7,701</u>	<u>7,701</u>

The notes numbered 1 to 11 form part of these accounts

INTERNATIONAL SUBSTANCE ABUSE & ADDICTION COALITION

**BALANCE SHEET
AS AT 30 SEPTEMBER 2021
COMPANY NO: 3934238**

	Notes	30 September 2021		31 March 2020	
		£	£	£	£
FIXED ASSETS					
Investments	5		1		1
CURRENT ASSETS					
Debtors	6	254		1,047	
Cash at bank & in hand		<u>10,140</u>		<u>7,658</u>	
		10,394		8,705	
CREDITORS – Amounts falling due within one year	7	<u>2,694</u>		<u>1,542</u>	
NET CURRENT ASSETS			<u>7,700</u>		<u>7,163</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>7,701</u>		<u>7,164</u>
REPRESENTED BY:					
Restricted funds	8		-		-
Unrestricted funds			<u>7,701</u>		<u>7,164</u>
TOTAL FUNDS	9		<u>7,701</u>		<u>7,164</u>

For the 18 month period ended 30 September 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the period in question in accordance with section 476; and

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

These accounts 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.

These accounts were approved by the board of directors and authorised for issue on 7 July 2022 and are signed on their behalf by:

Kathy Lyon
Director (Treasurer)

The notes numbered 1 to 11 form part of these accounts

INTERNATIONAL SUBSTANCE ABUSE & ADDICTION COALITION

NOTES TO THE ACCOUNTS FOR THE 18 MONTHS ENDED 30 SEPTEMBER 2021

1. COMPANY STATUS

The International Substance Abuse & Addiction Coalition is a company limited by guarantee and as such does not have any issued share capital. In the event of a winding up, the members (Trustees) are each required to contribute up to £10.

2. ACCOUNTING POLICIES

Basis of preparation

The accounts are prepared under the historical cost convention and in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including:

- a) FRS102 1A, "The Financial Reporting Standard applicable in the UK and Republic of Ireland" as applies to small companies;
- b) the special provisions of the Part 15 of the Companies Act 2006 relating to small companies; c) the 2015 Charities Statement of Recommended Practice.

Going concern

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern. In making their assessment the Trustees have considered the current situation with respect to the Covid-19 pandemic. Whilst this halted much of the travel that the General Secretary would normally undertake, training and connection with members has continued via digital means such as Zoom. Income is building back up again and the newly refreshed Foundations course is expected to be up and running during 2022. They therefore believe it remains appropriate for the Charity's accounts to be prepared as a going concern.

Income

- a) Donations are accounted for when received. Income tax recoverable on gift aided donations is included in income for the year.
- b) Legacies are accounted for when received.
- c) Sundry income and interest are accounted for when receivable.

Expenditure

Resources expended are accounted for on an accruals basis, inclusive of irrecoverable VAT. Charitable activities include costs of services and support costs. Costs not attributable to one category of activity are apportioned based on the staffing of that service. Staff costs have been apportioned between activities based on time spent.

Fund accounting

Unrestricted funds are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.

Restricted funds are funds which can only be used for particular purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. The nature and purpose of each restricted fund is set out in note 8.

Tangible fixed assets

Items below £750 are not capitalised. During the period ended 30 September 2021 the company had no tangible fixed assets.

Investments

Investments in subsidiary companies are shown at cost.

INTERNATIONAL SUBSTANCE ABUSE AND ADDICTION COALITION

**NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE 18 MONTHS ENDED 30 SEPTEMBER 2021**

2. ACCOUNTING POLICIES continued

Foreign currencies

Transactions in foreign currencies are translated at the rate of exchange ruling at the date of the transaction. Monetary assets and liabilities in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. All exchange differences are dealt with through the Statement of Financial Activities.

3. ANALYSIS OF EXPENDITURE

18 months ended 30/9/2021	Staff costs	Other	18 months	Year
	Costs	Costs	ended	ended
	£	£	30/9/21	31/3/20
	£	£	Total	Total
	£	£	£	£
Fundraising	<u>-</u>	<u>324</u>	<u>324</u>	<u>216</u>
Charitable activities:				
Networking	10,882	1,232	12,114	10,252
Training	4,980	1,901	6,881	8,605
Membership support	<u>9,194</u>	<u>1,095</u>	<u>10,289</u>	<u>8,966</u>
	<u>25,056</u>	<u>4,228</u>	<u>29,284</u>	<u>27,823</u>
Total expenditure	<u>25,056</u>	<u>4,552</u>	<u>29,608</u>	<u>28,039</u>
<i>Year ended 31/3/2020</i>	<i>Staff costs</i>	<i>Other</i>	<i>2020</i>	
	<i>£</i>	<i>Costs</i>	<i>Total</i>	
	<i>£</i>	<i>£</i>	<i>£</i>	
<i>Fundraising</i>	<u>-</u>	<u>216</u>	<u>216</u>	
<i>Charitable activities:</i>				
<i>Networking</i>	7,593	2,659	10,252	
<i>Training</i>	3,959	4,646	8,605	
<i>Membership support</i>	<u>6,324</u>	<u>2,642</u>	<u>8,966</u>	
	<u>17,876</u>	<u>9,947</u>	<u>27,823</u>	
<i>Total expenditure</i>	<u>17,876</u>	<u>10,163</u>	<u>28,039</u>	

INTERNATIONAL SUBSTANCE ABUSE AND ADDICTION COALITION

**NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE 18 MONTHS ENDED 30 SEPTEMBER 2021**

4. STAFF COSTS

	18 months to 30/9/2021	<i>Year ended 31/3/2020</i>
	£	£
Gross salaries	20,420	14,444
Employer's National Insurance	-	-
Employer's Pension Contributions	<u>1,261</u>	<u>780</u>
Total employment costs	21,681	15,224
Other staff costs	<u>3,375</u>	<u>2,652</u>
Total staff costs	<u>25,056</u>	<u>17,786</u>

In the period under review there were three part time employees (in 2020 there were two). No-one was paid more than £60,000.

The Directors (Trustees) received no remuneration nor expenses.

The Charity considers the General Secretary together with the Trustees to be its key management personnel.

5. INVESTMENTS

The Charity has a wholly owned subsidiary company, Living Recovery Limited, held in order to protect the banner name under which some of its training is carried out. It is anticipated that in the future some of the training may be routed through this subsidiary but for the period under review the subsidiary remained dormant.

6. DEBTORS

	30/9/21	<i>31/3/20</i>
	£	£
Gift Aid Tax recoverable	254	189
Other debtors & prepayments	<u>-</u>	<u>858</u>
	<u>254</u>	<u>1,047</u>

7. CREDITORS: Amounts falling due within one year

	30/9/21	<i>31/3/20</i>
	£	£
Taxation & Social Security	627	-
Amount owed to subsidiary undertaking for share	1	1
Accruals & deferred income	<u>2,066</u>	<u>1,541</u>
	<u>2,694</u>	<u>1,542</u>

INTERNATIONAL SUBSTANCE ABUSE AND ADDICTION COALITION

**NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE 18 MONTHS ENDED 30 SEPTEMBER 2021**

8. 2021 RESTRICTED FUNDS

	Balance at 1 April 2020 £	Income received in period £	Transfers in period £	Balance at 31 March 2020
Gift specifically for training materials	-	225	(225)	-
Network Development CIS	-	120	(120)	-
	<u>-</u>	<u>345</u>	<u>(345)</u>	<u>-</u>

A gift was given specifically to help the Charity in producing training. More than this amount was spent on producing training material in the period and so a transfer was made to unrestricted funds.

As in previous years, funds were given from one donor specifically for work carried out in countries in the Commonwealth of Independent States (CIS). However, due to the pandemic no international travel was possible during the period and funds spent supporting members in such countries cannot be specifically identified. The donor has indicated that they are happy to transfer their gift to unrestricted funds and no longer require their regular gifts to be treated as restricted income.

2020 RESTRICTED FUNDS

	<i>Balance at 1 April 2019 £</i>	<i>Income received in year £</i>	<i>Expenditure in year £</i>	<i>Balance at 31 March 2020</i>
<i>Network Development CIS</i>	<u>-</u>	<u>120</u>	<u>(120)</u>	<u>-</u>

Funds were given specifically for work carried out in countries in the Commonwealth of Independent States (CIS). Travel costs were incurred in this area against which the £120 specific donations were set.

INTERNATIONAL SUBSTANCE ABUSE AND ADDICTION COALITION
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE 18 MONTHS ENDED 30 SEPTEMBER 2021

9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

Fund balances as at 30 September 2021 are represented by:

	Restricted funds £	Unrestricted funds £	Total £
Investments	-	1	1
Net current assets	<u>-</u>	<u>7,700</u>	<u>7,700</u>
	<u><u>-</u></u>	<u><u>7,701</u></u>	<u><u>7,701</u></u>

Fund balances as at 31 March 2020 are represented by:

	<i>Restricted funds £</i>	<i>Unrestricted funds £</i>	<i>Total £</i>
<i>Investments</i>	-	<i>1</i>	<i>1</i>
<i>Net current assets</i>	<u>-</u>	<u><i>7,163</i></u>	<u><i>7,163</i></u>
	<u><u>-</u></u>	<u><u><i>7,164</i></u></u>	<u><u><i>7,164</i></u></u>

10. RELATED PARTY TRANSACTIONS

Total donations given to the Charity during the 18 month period by Trustees, key management personnel and persons connected to them were £6,030 (year ended 31 March 2020: £3,180).

INTERNATIONAL SUBSTANCE ABUSE AND ADDICTION COALITION
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE 18 MONTHS ENDED 30 SEPTEMBER 2021

11. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

	<i>Note</i>	<i>Restricted Funds £</i>	<i>2020 Unrestricted Funds £</i>	<i>Total Funds £</i>
<i>INCOME from</i>				
<i>Charitable activities:</i>				
<i>Gifts and donations</i>		120	20,075	20,195
<i>Legacies</i>		-	-	-
<i>Living Recovery training</i>		-	5,360	5,360
<i>Interest received</i>		<u>-</u>	<u>4</u>	<u>4</u>
<i>Total income</i>		<u>120</u>	<u>25,439</u>	<u>25,559</u>
 <i>EXPENDITURE on</i>				
<i>Fundraising</i>		-	216	216
<i>Charitable activities:</i>				
<i>Networking</i>		120	10,132	10,252
<i>Training</i>		-	8,605	8,605
<i>Membership support</i>		<u>-</u>	<u>8,966</u>	<u>8,966</u>
<i>Total expenditure</i>	3	<u>120</u>	<u>27,919</u>	<u>28,039</u>
 <i>NET (EXPENDITURE)</i>		-	(2,480)	(2,480)
 <i>FUNDS BROUGHT FORWARD</i>		<u>-</u>	<u>9,644</u>	<u>9,644</u>
 <i>FUNDS CARRIED FORWARD</i>		<u>-</u>	<u>7,164</u>	<u>7,164</u>