

**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**

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### **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**

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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

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### 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**

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### **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**

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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	Year ended 31/3/2020
	Note	Restricted Funds £	Unrestricted Funds £	Total Funds £	Total Funds £
<b>INCOME from</b>					
<b>Charitable activities:</b>					
Gifts and donations		345	22,799	23,144	29,195
Legacies		-	6,000	6,000	-
Sundry income (compensation)		-	500	500	-
Living Recovery training			500	500	5,360
<b>Interest received</b>		<u>-</u>	<u>1</u>	<u>1</u>	<u>4</u>
<b>Total income</b>		<u>345</u>	<u>29,800</u>	<u>30,145</u>	<u>25,559</u>
<b>EXPENDITURE on</b>					
<b>Fundraising</b>		-	324	324	216
<b>Charitable activities:</b>					
Networking		-	12,114	12,114	10,252
Training		-	6,881	6,881	8,605
Membership support		<u>-</u>	<u>10,289</u>	<u>10,289</u>	<u>8,966</u>
<b>Total expenditure</b>	<b>3</b>	<u>-</u>	<u>29,608</u>	<u>29,608</u>	<u>28,039</u>
<b>NET INCOME/(EXPENDITURE)</b>		345	192	537	(2,480)
<b>TRANSFERS</b>		<u>(345)</u>	<u>345</u>	<u>-</u>	<u>-</u>
<b>NET INCOME/EXPENDITURE after transfers</b>		-	537	537	(2,480)
<b>FUNDS BROUGHT FORWARD</b>		<u>-</u>	<u>7,164</u>	<u>7,164</u>	<u>9,644</u>
<b>FUNDS CARRIED FORWARD</b>		<u>-</u>	<u>7,701</u>	<u>7,701</u>	<u>7,164</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	
		£	£	£	£
<b>FIXED ASSETS</b>					
Investments	5		1		1
<b>CURRENT ASSETS</b>					
Debtors	6	254		1,047	
Cash at bank & in hand		<u>10,140</u>		<u>7,658</u>	
		10,394		8,705	
<b>CREDITORS – Amounts falling due within one year</b>	7	<u>2,694</u>		<u>1,542</u>	
<b>NET CURRENT ASSETS</b>			<u>7,700</u>		<u>7,163</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u><u>7,701</u></u>		<u><u>7,164</u></u>
<b>REPRESENTED BY:</b>					
Restricted funds	8		-		-
Unrestricted funds			<u>7,701</u>		<u>7,164</u>
<b>TOTAL FUNDS</b>	9		<u><u>7,701</u></u>		<u><u>7,164</u></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

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### 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**

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

**INTERNATIONAL SUBSTANCE ABUSE AND ADDICTION COALITION**

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

**4. STAFF COSTS**

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

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

**7. CREDITORS: Amounts falling due within one year**

	<b>30/9/21</b>	<i>31/3/20</i>
	<b>£</b>	<b>£</b>
Taxation & Social Security	<b>627</b>	-
Amount owed to subsidiary undertaking for share	<b>1</b>	1
Accruals & deferred income	<u><b>2,066</b></u>	<u>1,541</u>
	<u><u><b>2,694</b></u></u>	<u><u>1,542</u></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)	-
	-	345	(345)	-

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**

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

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:

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