

**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").

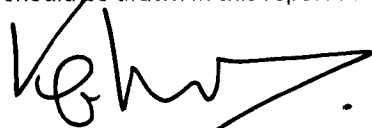
Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 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 Costs £	Total £
Fundraising	-	-	(342)
Charitable activities:			
Networking	6,386	3,173	9,559
Training	5,990	2,314	8,304
Membership support	11,130	3,993	15,123
	<u>23,506</u>	<u>9,480</u>	<u>32,986</u>
Total expenditure	<u>23,506</u>	<u>9,480</u>	<u>32,986</u>

Year ended 30 September 2023

	Staff costs £	Other Costs £	Total £
Fundraising	-	(342)	(342)
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><u>23,506</u></u>	<u><u>16,446</u></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><u>443</u></u>	<u><u>557</u></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><u>453</u></u>	<u><u>367</u></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).