

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).

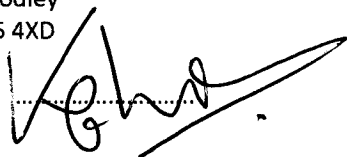
I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

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>12,428</u>	<u>3,990</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
	£	£	£
Charitable activities:			
Networking	6,386	3,173	9,559
Training	5,990	2,314	8,304
Membership support	<u>11,130</u>	<u>3,993</u>	<u>15,123</u>
Total expenditure	<u>23,506</u>	<u>9,480</u>	<u>32,986</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><i>3,990</i></u>	<u><i>3,990</i></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).