

ADS (ADDICTION DEPENDENCY SOLUTIONS)

England & Wales · Charity number 702559

Details

| | |
|----------------|---|
| Other names | THE GREATER MANCHESTER AND LANCASHIRE REGIONAL COUNCIL OF ALCOHOL, ADS, ALCOHOL AND DRUG SERVICES |
| Status | Registered |
| Legal form | Charitable company |
| Company number | 01990365 |
| Registered | 1990-02-22 |
| Register | View on the Charity Commission register |

Contact

| | |
|---------|--|
| Address | 21 Range Road Manchester M16 8FS |
| Phone | 01618312400 |
| Email | ads@adsolutions.org.uk |
| Website | www.adsolutions.org.uk |

Activities

Objects: TO PROMOTE A BETTER AND MORE SYMPATHETIC UNDERSTANDING OF ALCOHOLISM TO STUDY ITS CAUSES AND EFFECTS AND TO UNDERTAKE AND TO CO-OPERATE WITH ALL RELEVANT AGENCIES IN THE PREVENTION, TREATMENT AND AFTERCARE OF THOSE AFFECTED BY ALCOHOLISM AND ALCOHOLISM.

Activities: ADS is a progressive 21st century Addiction Charity with drug, alcohol and prescription drug services across the UK. ADS works with individuals, families and communities affected by addiction. By placing clients at the centre of our work and responding to need, we help to transform lives and promote change.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Accommodation/housing, Other Charitable Purposes
- **Who:** Other Defined Groups

Geography

- **Area of benefit:** NOT DEFINED IN PRACTICE GREATER MANCHESTER, LANCASHIRE AND LEEDS.
- Manchester City

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2025-10-13 | £16,759 | £82,674 | - | - |
| 2024-09-30 | £12,669 | £55,659 | - | - |
| 2023-09-30 | £995 | £57,930 | - | - |
| 2022-09-30 | £1,127 | £43,929 | - | - |
| 2021-09-30 | £104,013 | £17,988 | - | - |

Trustees

| Name | Role | Appointed |
|------------------------------|-------|------------|
| JANUSZ KARCEWSKI-SLOWIKOWSKI | Chair | |
| ALAN WATSON | | |
| Christine Green | | 2014-01-16 |
| LADY RHONA BRADLEY | | 2021-08-01 |
| MOIRA STEVENSON | | |

ADS (ADDICTION DEPENDENCY SOLUTIONS)

England & Wales - Charity number 702559

Accounts

Registered number: 01990365
Charity number: 702559

ADS (ADDICTION DEPENDANCY SOLUTIONS)
(A Company Limited by Guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2021

ADS (ADDICTION DEPENDANCY SOLUTIONS)
(A Company Limited by Guarantee)

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ADS (ADDICTION DEPENDANCY SOLUTIONS)
(A Company Limited by Guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

| | |
|----------------------------------|--|
| Trustees | Janusz Karczewski-Slowikowski, Chair Alan Watson, Vice Chair Christine Green, Member Moira Stevenson, Member Lady Rhona Bradley, Member (appointed 1 August 2021) Anthony Williams, Treasurer (resigned 23 March 2021) David Black, Member (resigned 23 March 2021) Stephanie Mullenger, Member (resigned 23 March 2021) Michael Murphy, Member (resigned 23 March 2021) |
| Company registered number | 01990365 |
| Charity registered number | 702559 |
| Registered office | 21 Range Road Manchester M16 8FS |
| Company secretary | Lady Rhona Bradley |
| Chief executive officer | Lady Rhona Bradley |
| Accountants | Armstrong Watson Audit Limited Chartered Accountants and Statutory Auditors Third Floor 10 South Parade Leeds West Yorkshire LS1 5QS |
| Bankers | The Co-operative Bank PO Box 101 1 Balloon Street Manchester M60 4EP |

ADS (ADDICTION DEPENDANCY SOLUTIONS)
(A Company Limited by Guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 30 SEPTEMBER 2021

The trustees and directors present their trustees report for the year ended 30 September 2021.

ADS did not deliver any services during the year commencing 1 October 2020.

All ADS service delivery contracts had ended by 31 March 2020 and all premises owned by ADS had been disposed of by December 2020. Staff still in ADS's employment on 1 October 2020 left by 31 July 2021 except for those retained on an ad-hoc basis to complete the winding-down process and to service the board of trustees.

Against this background, it remained for trustees to consider whether or not to dissolve the charity. As the Covid pandemic was on-going, trustee meetings were held "virtually" on-line via "Zoom". At the board meeting held (on-line) on 19 March 2021, it was decided not to dissolve the charity but to refocus it to provide localised, place-based, community support to those affected by alcohol and drug misuse initially within the Greater Manchester conurbation. Four trustees, who did not support the refocussing proposal resigned from the board by 23 March 2021. Lady Rhona Bradley, ADS's former chief executive, was appointed as a trustee with effect from 1 August 2021 and plans were made for the recruitment of additional trustees in the future.

Two former staff members were recruited on a self-employed part-time basis with effect from 1 August 2021 to develop the refocussed ADS.

The year closed with ADS having total funds carried forward of £208,681, which trustees consider sufficient to develop the refocussing of the charity.

Governance

The body responsible for the overall governance of the Charity is the Board of Trustees. Trustees are appointed by ordinary resolution of the Board of Trustees.

Normally the Board meets at least four times a year for its ordinary meetings.

New trustees are given a comprehensive induction programme by the Chief Executive that includes background on the history and aims and objectives of the Charity, along with clear guidance on the roles and responsibilities of trustees. At the end of the induction period, new trustees are given a Governance Handbook that clearly sets out their roles and responsibilities.

The Board strives to maintain an appropriate mix of skills and experience within its membership and has the power to co-opt additional trustees for a period of up to one year. The number of co-opted trustees cannot exceed one third of the normal board membership. Due to the current status of the Charity, the Board is meeting on an ad-hoc basis as necessary.

Responsibilities of the Board of Trustees Regarding the Financial Statements

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with charity and company law.

Company law requires the Trustees to prepare financial statements for each financial period. Under that law the Trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its income and expenditure for that period. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.


ADS (ADDICTION DEPENDANCY SOLUTIONS)
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2021

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees also confirm that as far as they are aware, there is no relevant audit information of which the Charity's auditor is unaware and they have taken all steps that they ought to have taken as directors in order to make themselves aware of any relevant audit information and to establish that the Charity's auditor is aware of that information.

Approved by order of the members of the board of Trustees on
and signed on their behalf by:

9 May 2022

Janusz Karczewski-Slowikowski
Chairman

ADS (ADDICTION DEPENDANCY SOLUTIONS)
(A Company Limited by Guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 30 SEPTEMBER 2021

Independent Examiner's Report to the Trustees of ADS (Addiction Dependency Solutions) ('the Company')

I report to the charity Trustees on my examination of the accounts of the Company for the year ended 30 September 2021.

Responsibilities and Basis of Report

As the Trustees of the Company (and 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 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 the Company's accounts 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 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 the 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.

This report is made solely to the Company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Company's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Company and the Company's Trustees as a body, for my work or for this report.

Signed: 

Dated: 9 May 2022

Ross Preston
Independent Examiner

Armstrong Watson Audit Limited
Leeds

ADS (ADDICTION DEPENDANCY SOLUTIONS)
(A Company Limited by Guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30 SEPTEMBER 2021

| | Note | Unrestricted funds 2021 £ | Total funds 2021 £ | Total funds 2020 £ |
|---|------|------------------------------------|-----------------------------|-----------------------------|
| Income from: | | | | |
| Donations and legacies | 4 | 354 | 354 | 2,821 |
| Charitable activities: | 6 | | | |
| Provision of substance misuse, training and rehabilitation services | | 555 | 555 | 6,437,981 |
| Profit/(Loss) on sale of fixed assets | | 101,275 | 101,275 | (4,000) |
| Investments | 5 | - | - | 9 |
| Other income | 5 | 1,829 | 1,829 | 17,784 |
| Total income | | 104,013 | 104,013 | 6,454,595 |
| Expenditure on: | | | | |
| Charitable activities: | | | | |
| Provision of substance misuse, training and rehabilitation services | | 17,988 | 17,988 | 6,607,395 |
| Total expenditure | | 17,988 | 17,988 | 6,607,395 |
| Net movement in funds | | 86,025 | 86,025 | (152,800) |
| Reconciliation of funds: | | | | |
| Total funds brought forward | | 122,656 | 122,656 | 275,456 |
| Net movement in funds | | 86,025 | 86,025 | (152,800) |
| Total funds carried forward | | 208,681 | 208,681 | 122,656 |

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 7 to 17 form part of these financial statements.

ADS (ADDICTION DEPENDANCY SOLUTIONS)

(A Company Limited by Guarantee)
REGISTERED NUMBER: 01990365

BALANCE SHEET
AS AT 30 SEPTEMBER 2021

| | Note | 2021 £ | 2020 £ |
|--|------|----------------|-----------------|
| Fixed assets | | | |
| Tangible assets | 13 | - | 216,225 |
| | | <u>-</u> | <u>216,225</u> |
| Current assets | | | |
| Debtors | 14 | 3,589 | 4,887 |
| Cash at bank and in hand | | 210,092 | 19,893 |
| | | <u>213,681</u> | <u>24,780</u> |
| Creditors: amounts falling due within one year | 15 | (5,000) | (118,349) |
| Net current assets / (liabilities) | | <u>208,681</u> | <u>(93,569)</u> |
| Total assets less current liabilities | | <u>208,681</u> | <u>122,656</u> |
| Total net assets | | <u>208,681</u> | <u>122,656</u> |
| Charity funds | | | |
| Restricted funds | 16 | - | - |
| Unrestricted funds | 16 | 208,681 | 122,656 |
| Total funds | | <u>208,681</u> | <u>122,656</u> |

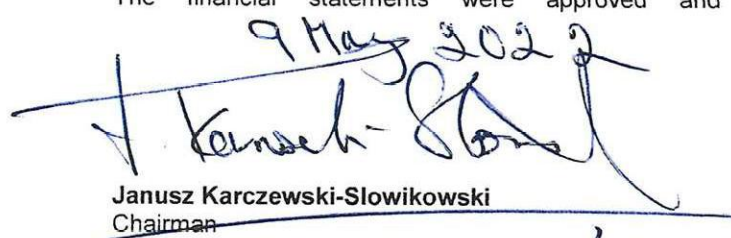
The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime and in accordance with the provisions of FRS102 Section 1A - small entities. .

The financial statements were approved and authorised for issue by the Trustees on and signed on their behalf by:

9 May 2022

 Janusz Karczewski-Slowikowski
 Chairman

The notes on pages 7 to 17 form part of these financial statements.

ADS (ADDICTION DEPENDANCY SOLUTIONS)
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021

1. General information

The entity is a private company limited by guarantee without share capital and was incorporated within the United Kingdom.

The registered office address is 21 Range Road, Manchester, England, M16 8FS.

The accounts are prepared in GBP (Sterling).

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The financial statements have been prepared under the historical cost convention and incorporate the results of the principal activity which is described in the directors' and trustees' report and which is continuing.

Addiction Dependency Solutions meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note. The financial statements have been prepared in Pound Sterling as this is the currency of the primary economic environment in which the company operates.

2.2 Going concern

The sale of 87 Oldham Street in December 2020 generated a surplus of £101,275 which, once added to other cash reserves, enabled the charity to commence the 2020/2021 financial year with cash at bank in excess of £200,000. This accorded with the financial forecasts made by the board previously. The board decided on 23 March 2021 to refocus ADS to provide community based services outside the framework of formal contract-based local authority services. Trustees considered an indicative budget of circa £50,000 for getting the refocussed service up and running and its subsequent running costs for its initial couple of years. It is hoped that the service will eventually attract grant funding and donations to support and develop it further. Two part time staff were appointed to lead and develop the refocussing and have made, at the time of signing this report, considerable progress in doing so.

On the basis of the above, and considering the cash and reserves position of the charity, the trustees are satisfied that the charity can meet its liabilities as they fall due for a period of at least twelve months from the date of approval of these financial statements. The trustees are of the view that it is appropriate to adopt a Going Concern basis for the preparation of the financial statements.

2.3 Income

Income credited to the financial statements represents those amounts receivable during the accounting year.

ADS (ADDICTION DEPENDANCY SOLUTIONS)
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021

2. Accounting policies (continued)

2.4 Expenditure

Expenditure charged to the financial statements represents amounts incurred during the financial Year including value added tax.

Direct charitable expenditure comprises services supplied and activities undertaken which are identifiable wholly or mainly in support of the Charity's activities. Support costs represent costs such as finance, HR, training, IT support, estate and property management and general administration.

Cost of generating voluntary income is attributed to the salary cost of staff involved directly in fundraising activities. Governance costs comprise legal and professional fees for advice and support in relation to the corporate governance of the Charity.

All costs include an appropriate proportion of general overheads and staff costs directly attributable to the activity. Where costs cannot be directly attributed they have been allocated to activities on a basis consistent with the use of resources, principally staff numbers.

Redundancy and Termination costs are recognised at the point at which an obligating event occurs. All amounts are contractual.

2.5 Fixed assets

Fixed assets are stated at cost or valuation less accumulated depreciation. Fixed asset expenditure on an item of £1,000 or less is written off in the year in which it is incurred.

Investment in Bespoke Software is classified as Intangible Assets.

Improvements to leasehold buildings other than regular maintenance will be classified as Leasehold Improvements and included as Fixed Assets.

Depreciation is provided to write off the cost of fixed assets over their estimated useful economic lives, on a straight line basis, at the following annual rates:-

- Freehold Premises: No depreciation on land
- Buildings: No depreciation in year of acquisition then 2% on deemed cost or valuation
- Leasehold Improvements: 33%

2.6 Pension contributions

The Charity contributes to defined contribution personal pension schemes on behalf of its employees. The assets of these schemes are held separately from the Charity in independently administered funds. The Charity also contributes to the pension schemes of staff TUPE transferred. Contributions payable for the year, for all schemes, of £3,289 (2020: £174,414) have been charged to the Statement of Financial Activities.

2.7 Value Added Tax

Value added tax is not recoverable by the Charity and as such, is included in the relevant costs in the Statement of Financial Activities.

ADS (ADDICTION DEPENDANCY SOLUTIONS)
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021

2. Accounting policies (continued)

2.8 Funds

Unrestricted General Funds

General funds are available for use at the discretion of the Board of Trustees for furtherance of the general objectives of ADS.

Designated Funds

Any funds generated locally by local services are considered to be Local Innovation Funds to be utilised by the services who raised the funds. These funds are held separately as Designated Funds.

Restricted Funds

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs.

2.9 Lease and rental payments

Rentals paid under operating leases of premises occupied by the Charity are charged to the Statement of Financial Activities.

2.10 Expenditure Apportionment

Expenditure is allocated to the particular activity where the cost relates directly to that activity. However, the overall direction and administration on each activity, comprising the salary and overhead costs of the central function, is apportioned on the basis of the number of full time equivalent staff delivering the activity as a percentage of the total full time equivalent service delivery staff.

2.11 Financial instruments

ADS only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and are subsequently measured at amortised cost.

ADS (ADDICTION DEPENDANCY SOLUTIONS)
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021

3. Critical accounting judgements and key sources of estimation uncertainty

In applying the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions in determining the carrying amounts of assets and liabilities. The Trustees' judgements, estimates and assumptions are based on the best and most reliable evidence available at the time when the decisions are made, and are based on historical experience and other factors that are considered to be applicable. Due to the inherent subjectivity involved in making such judgements, estimates and assumptions, the actual results and outcomes may differ.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods, if the revision affects both current and future periods.

Critical accounting judgements

There are no critical accounting judgements that the Trustees have made in the process of applying the Charity's accounting policies that a significant effect on the amounts recognised in the statutory financial statements.

4. Income from donations and other income

| | Unrestricted funds 2021 £ | Total funds 2021 £ |
|-----------|--|---------------------------------------|
| Donations | 354 | 354 |
| | <hr/> <hr/> | <hr/> <hr/> |
| | <i>Unrestricted funds 2020 £</i> | <i>Total funds 2020 £</i> |
| Donations | 2,821 | 2,821 |
| | <hr/> <hr/> | <hr/> <hr/> |

All donations were general donations.

The Charity benefited greatly from the involvement and enthusiastic support of its many volunteers. In accordance with FRS 102 and the Charities SORP (FRS 102) the economic contribution of general volunteers is not recognised in the accounts.

5. Investment and other income

All of the Charity's investment income arises from money held in interest bearing deposit accounts.

Other income includes: recovery of written off debts, short term lettings and charges for reports on clients provided to third parties.

ADS (ADDICTION DEPENDANCY SOLUTIONS)
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021

6. Income from charitable activities

| | Unrestricted funds 2021 £ | Total funds 2021 £ |
|---------------------------------------|--|---------------------------------------|
| Integrated Drug and Alcohol Contracts | 555 | 555 |
| Other contract income | - | - |
| Training fees | - | - |
| | 555 | 555 |
| | 555 | 555 |

| | <i>Unrestricted funds 2020 £</i> | <i>Total funds 2020 £</i> |
|---------------------------------------|--|---------------------------------------|
| Integrated Drug and Alcohol Contracts | 5,604,684 | 5,604,684 |
| Other Contract Income | 823,970 | 823,970 |
| Training fees | 9,327 | 9,327 |
| | 6,437,981 | 6,437,981 |
| | 6,437,981 | 6,437,981 |

7. Total expenditure

| | 2021 £ |
|----------------------------------|-------------------|
| Write off of subcontractor costs | (69,811) |
| Support costs | 87,799 |
| | 17,988 |
| | 17,988 |

Expenditure on charitable activities was £17,988 (2020: £6,607,395). All expenditure in the current and previous accounting years relates to unrestricted funds. Support costs is analysed further in note 8.

ADS (ADDICTION DEPENDANCY SOLUTIONS)
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021

8. Support costs

| | 2021 £ | 2020 £ |
|-------------------------------|---------------|----------------|
| Staff costs | 36,943 | 245,074 |
| Legal costs | 12,981 | - |
| Premises costs | 7,087 | 4,632 |
| Office costs | 30,788 | 166,580 |
| Travel costs | - | 27,070 |
| Depreciation and amortisation | - | 16,872 |
| | 87,799 | 460,228 |

9. Independent examiner's remuneration

| | 2021 £ | 2020 £ |
|---|--------------|-----------|
| Fees payable to the Company's independent examiner for the independent examination of the Company's annual accounts | 2,195 | - |
| Fees payable to the Company's independent examiner in respect of: All other services not included above | 1,850 | - |

In the previous year, the financial statements were audited and the audit fees paid were £12,000.

10. Staff costs

| | 2021 £ | 2020 £ |
|--|---------------|------------------|
| Wages and salaries | 31,702 | 1,887,690 |
| Social security costs | 1,952 | 150,599 |
| Contribution to defined contribution pension schemes | 3,289 | 174,414 |
| | 36,943 | 2,212,703 |

Included in the wages and salaries total in the previous year, are payments for seasonal and temporary staff totalling £104,437 and redundancy and termination payments totalling £115,129.

The key management personnel of the Charity at 30 September 2021, are those listed under Legal and Administrative Information in the financial statements. The employee benefits of the key management personnel for the year was £23,898 (2020:£406,078).

ADS (ADDICTION DEPENDANCY SOLUTIONS)
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021

10. Staff costs (continued)

The average number of persons employed by the Company during the year was as follows:

| | 2021 | 2020 |
|-----------|-------------------|-------------------|
| | No. | No. |
| Employees | 4 | 56 |
| | <u> </u> | <u> </u> |

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

| | 2021 | 2020 |
|-------------------|-------------|-------------|
| | No. | No. |
| £60,001 - £70,000 | - | 1 |

11. Trustees' remuneration and expenses

During the year ended 30 September 2021, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 30 September 2021, no Trustee expenses have been incurred (2020 - £NIL).

12. Taxation

The Charity is registered (number 702559) and because of exemptions from tax thereby granted, will not incur a liability to corporation tax in respect of the period on its charitable activities.

13. Tangible fixed assets

| | Freehold property £ |
|----------------------|------------------------------------|
| At 1 October 2020 | 232,500 |
| Disposals | (232,500) |
| | <u> </u> |
| At 30 September 2021 | - |
| | <u> </u> |
| At 1 October 2020 | 16,275 |
| On disposals | (16,275) |
| | <u> </u> |
| At 30 September 2021 | - |
| | <u> </u> |

ADS (ADDICTION DEPENDANCY SOLUTIONS)
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021

13. Tangible fixed assets (continued)

| | Freehold property £ |
|-----------------------|------------------------------------|
| Net book value | |
| At 30 September 2021 | - |
| At 30 September 2020 | 216,225 |

14. Debtors

| | 2021 £ | 2020 £ |
|--------------------------------|-------------------|-------------------|
| Due within one year | | |
| Contract debtors | - | 1,218 |
| Other debtors | 165 | 265 |
| Prepayments and accrued income | 3,424 | 3,404 |
| | 3,589 | 4,887 |

15. Creditors: Amounts falling due within one year

| | 2021 £ | 2020 £ |
|-----------------|-------------------|-------------------|
| Trade creditors | - | 2,598 |
| Accruals | 5,000 | 115,751 |
| | 5,000 | 118,349 |

ADS (ADDICTION DEPENDANCY SOLUTIONS)
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

16. Statement of funds

Statement of funds - current year

| | Balance at 1 October 2020 £ | Income £ | Expenditure £ | Balance at 30 September 2021 £ |
|---------------------------|--------------------------------------|-------------|------------------|--|
| Unrestricted funds | | | | |
| General Funds | 122,656 | 104,013 | (17,988) | 208,681 |

Statement of funds - prior year

| | <i>Balance at 1 April 2019 £</i> | Income £ | Expenditure £ | Transfers in/out £ | <i>Balance at 30 September 2020 £</i> |
|---------------------------------|--|-------------|------------------|--------------------------|---|
| Unrestricted funds | | | | | |
| Designated funds | | | | | |
| Designated Funds | 3,203 | - | (150) | (3,053) | - |
| General funds | | | | | |
| General Funds | 272,253 | 6,454,595 | (6,607,245) | 3,053 | 122,656 |
| Total Unrestricted funds | 275,456 | 6,454,595 | (6,607,395) | - | 122,656 |

17. Summary of funds

Summary of funds - current year

| | Balance at 1 October 2020 £ | Income £ | Expenditure £ | Balance at 30 September 2021 £ |
|---------------|--------------------------------------|-------------|------------------|--|
| General funds | 122,656 | 104,013 | (17,988) | 208,681 |

ADS (ADDICTION DEPENDANCY SOLUTIONS)
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021

17. Summary of funds (continued)

Summary of funds - prior year

| | <i>Balance at 1 April 2019</i> | <i>Income</i> | <i>Expenditure</i> | <i>Transfers in/out</i> | <i>Balance at 30 September 2020</i> |
|------------------|------------------------------------|------------------|--------------------|-----------------------------|---|
| | £ | £ | £ | £ | £ |
| Designated funds | 3,203 | - | (150) | (3,053) | - |
| General funds | 272,253 | 6,454,595 | (6,607,245) | 3,053 | 122,656 |
| | <u>275,456</u> | <u>6,454,595</u> | <u>(6,607,395)</u> | <u>-</u> | <u>122,656</u> |

The purpose of the designated funds is to be utilised locally for the provision of particular client activities.

18. Analysis of net assets between funds

Analysis of net assets between funds - current year

| | Unrestricted funds 2021 | Total funds 2021 |
|-------------------------------|--|---------------------------------|
| | £ | £ |
| Current assets | 213,681 | 213,681 |
| Creditors due within one year | (5,000) | (5,000) |
| Total | <u>208,681</u> | <u>208,681</u> |

Analysis of net assets between funds - prior year

| | <i>Unrestricted funds 2020</i> | <i>Total funds 2020</i> |
|-------------------------------|--|---------------------------------|
| | £ | £ |
| Tangible fixed assets | 216,225 | 216,225 |
| Current assets | 24,780 | 24,780 |
| Creditors due within one year | (118,349) | (118,349) |
| Total | <u>122,656</u> | <u>122,656</u> |

ADS (ADDICTION DEPENDANCY SOLUTIONS)
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021

19. Pension commitments

The Company operates a defined contributions pension scheme. The assets from the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the Company to the fund and amounted to £3,289 (2020: £174,414). There are no amounts owed in relation to the pension scheme at the year end (2020: £Nil).

20. Lease commitments

As at 30th September 2021 and 2020, the Charity had no commitments under non-cancellable operating leases on land and buildings.

21. Related party transactions

There have been no related party transactions in either the current or the previous year.