

Action on Substances through Community Education and Related Training

Northern Ireland · Charity number 101239

Details

Known as	ASCERT
Status	Received
Registered	2015-01-28
Register	View on the Charity Commission for Northern Ireland register

Contact

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Lisburn
County Antrim
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Website www.ascert.biz

Activities

Purposes: The Charity's objects ("Objects") are specifically restricted to the following: The advancement of health and the reduction of harm of those persons affected by, or are at risk of being affected by, the misuse of or addiction to drugs, alcohol and other similar substances and to help the families and dependents of such persons (hereafter the 'Beneficiaries') through various activities, programmes and support services that address the risk, impact and health and social factors of alcohol and substance misuse and other related issues. The advancement of education to the Beneficiaries, communities and professionals regarding alcohol and substance misuse and other related issues through the provision of information and assistance by various means such as providing information, advice and training and by any other charitable means as the trustees see fit.

What the charity does: The advancement of education, The advancement of health or the saving of lives, The advancement of citizenship or community development, The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

How the charity works: Advice/advocacy/information, Community development, Counselling/support, Education/training, General charitable purposes, Medical/health/sickness, Youth development

Who the charity helps: Addictions (drug/solvent/alcohol abuse),Adult training,Carers,Children (5-13 year olds),Community safety/crime prevention,General public,Mental health,Parents,Voluntary and community sector,Youth (14-25 year olds)

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£2,848,100	£2,782,272	£-224,585	57

Trustees

Name	Role	Appointed
Dr Andrew Percy		
Dr Anne Olivia Campbell		
Dr Kathleen Laverty		
Miss Clare Victoria Flynn		
Mr Jason Lear		
Mr Mark Connor		
Mr Paul Curran		
Mrs Angela Therese Boyle		
Mrs Marian Cree		
Ms Jillian Patchett		

Accounts

Charity registration number NIC101239

Company registration number NI058832 (Northern Ireland)

**ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND
RELATED TRAINING (ASCERT)**

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Jillian Patchett Prof Andrew Percy Clare Flynn Prof Anne Campbell Angela Boyle Marian Cree Paul Curran Mark Connor Dr Kathleen Laverty Jason Lear Jackson McDonagh	(Chairperson) (Vice Chairperson) (Treasurer until 29th April 2025) (Treasurer from 30th April 2025) (Appointed 24th June 2025) (Appointed 24th June 2025) (Appointed 24th June 2025) (Appointed 24th June 2025)
Secretary	Gary McMichael	
Key Management Personnel	Gary McMichael John Hunsdale Siobhan Wolfe Laura Warrington	(Chief Executive) (Director of Operations) (Director of Finance and Corporate Services) (Business Development Director)
Charity number	NIC101239	
Company number	NI058832	
Registered office	23 Bridge Street Lisburn BT28 1XZ	
Auditor	HM Chartered Accountants 6th Floor East Tower Lanyon Plaza 8 Lanyon Place Belfast	
Bankers	Nationwide Building Society Nationwide House Pipers Way Swindon SN38 1NW Santander Business 4 St Paul's Square Liverpool L3 9SJ	Aldermore Bank PLC 1st Floor Western House Lynch Wood Peterborough PE2 6FZ
Solicitors	Arthur Cox Victoria House Gloucester Street Belfast BT1 4LS	

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

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ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

Mission Statement and Values

"ASCERT addresses alcohol and drug related issues; reducing harm and supporting positive change."

Our values are the core beliefs of ASCERT that should be reflected in all its activity and are experienced by everyone that encounters the organisation.

Integrity

ASCERT will demonstrate integrity in everything we do, acting honestly and reflecting moral and ethical principles.

Accountability

ASCERT will be open and transparent in its conduct and be answerable to its members and stakeholders.

Hope

ASCERT believes there is hope in every situation, and with the right help at the right time, every person can achieve change for the better.

Progressive

ASCERT will be sensitive to changing needs, consider opportunities to innovate and adapt in order to be effective in the delivery of outcomes for our service users.

Organisation Purposes

ASCERT is a charity that was established with the purpose of reducing the impact of alcohol or drug use in Northern Ireland. The organisations activities are related to drug and alcohol misuse or contributing issues.

The Charity's objects are:

(a) The advancement of health and the reduction of harm of those persons affected by, or are at risk of being affected by, the misuse of or addiction to drugs, alcohol and other similar substances and to help the families and dependents of such persons (hereafter the 'Beneficiaries') through various activities, programmes and support services that address the risk, impact and health and social factors of alcohol and substance misuse and other related issues.

(b) The advancement of education to the beneficiaries, communities and professionals regarding alcohol and substance misuse and other related issues through the provision of information and assistance by various means such as providing information, advice and training and by any other charitable means as the trustees see fit.

The public benefits that flow from purpose (a) include improved knowledge of the risks from substance misuse and reduced levels substance misuse. These benefits will be demonstrated through feedback from beneficiaries and service evaluation. This purpose does not lead to harm. The beneficiaries of this purpose are the general public. They are also young people, adults and families in Northern Ireland who are at risk of substance misuse.

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

The public benefits that flow from purpose (b) include improved health outcomes and reduced levels of substance misuse and reduced harmful effects related to substance misuse. These benefits will be demonstrated through feedback from beneficiaries and assessments carried out during and after beneficiaries engage with our services. This purpose does not lead to harm. The beneficiaries of this purpose are young people and adults in Northern Ireland that use alcohol or drugs and their family members. It also includes workers in organisations that receive advice or training from ASCERT.

Compliance with public benefits requirements

The Charity Trustees have complied with their duty to have due regard to the Charity Commission for Northern Ireland public benefit guidance when exercising any powers or duties to which the guidance is relevant. The services provided by ASCERT are free at the point of delivery and we make every effort to ensure that they are accessible to the target beneficiaries, through promotion of the service, use of accessible facilities and outreach approaches to client services so that services are delivered in localities.

No harm flows from our purposes and the charity have robust governance arrangements to mitigate risk, including robust policies and procedures, an organisational risk register and staff supervision, training and development.

Beneficiaries

The beneficiaries of the charity in this period have included;

- Members of the public that have accessed information or advice
- Young people that have taken part in prevention programmes or accessed direct supports for substance use, mental health or self-harm
- Adults that have accessed direct supports for substance use or mental health or self-harm
- Family members that have accessed direct supports because of the impact of another person's substance use
- Young people affected by a parent or carers substance use or mental health
- Parents that have taken part in prevention programmes or accessed direct supports
- People with lived experience of substance use
- Organisations that have accessed information or advice, training or direct support
- Professionals that have accessed information, advice, training or have accessed direct supports for their clients

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

TRUSTESS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Charitable activities

The direct activities undertaken by ASCERT to advance its objectives in this period have included;

- The provision of information and advice services in relation to substance use and other related issues through the production of literature and web-based information; social media; presentations to groups and events; telephone and face to face contacts.
- Providing support to the public, communities and organisations supporting public campaigns, the promotion of support services, provision of advice and practical supports to communities to respond to local needs through the Connections Service and the Mid East Antrim support project.
- Delivery of prevention and harm reduction programmes to young people and families that experience risks or are directly affected by substance use and related issues through ASCERT's Targeted Lifeskills Service.
- Delivery of individual and family interventions to young people and family members that are experiencing substance use issues, mental health issues, and related social risks in order to reduce risk and harm, through the Drug and Alcohol Intervention Service for Youth (DAISY), HOPE Schools Counselling and Therapy Service, and the Engage Family Therapy Service.
- Provision of support for adults and young people that have self-harmed through the Self Harm Intervention Programme.
- Provision of individual support to young people and family members impacted by parental alcohol drugs or mental health problems, online supports and awareness raising in the community through the Steps to Cope Service.
- Delivery of early interventions and brief treatment to adults affected by substance use or mental health issues and to family members affected by another person's use, through the Steps to Change Service, PBNI Regional Rapid Addiction Response Service, Aspire Addiction and Mental Health Service, the Belfast Primary Care Talking Therapies Service.
- Providing support for the development of a regional service user network for people with lived experience of substance use.
- Facilitation for recovery programmes for people in recovery from substance use or other addictive behaviours.
- The development of people working or volunteering in the statutory or voluntary/community sectors through the delivery of training programmes in relation to substance use, suicide prevention/intervention, mental health, trauma and other related issues.
- The development of practical resources for practitioners to use in their practice to support the people they work with.

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

The above activities have been delivered through employees, self-employed workers and volunteers. The charity values and promotes the involvement of volunteers in relevant areas of the organisations work.

The charity's work to further the achievements of its aims and objectives is guided by a corporate strategy for the period 2024-2029 developed and managed by the Board of Directors. This has 4 strategic priorities;

1. **Effective Support:** ASCERT will deliver an integrated model of services that support prevention, intervention, recovery and training
2. **Influence and Reach:** ASCERT will be the leading alcohol and drugs charity
3. **Sustainable Growth:** ASCERT will be a resilient and sustainable organisation that makes a meaningful difference.
4. **Demonstrate Quality:** ASCERT will deliver the highest quality of service to our stakeholders

The delivery of the strategic plan is operationalised through the Senior Management Team and an annual corporate business plan which is monitored by the board throughout the year. Achievements and success are measured through monitoring of agreed performance indicators against specific areas of the charity's activities, reported through the management structure and to the Board of Directors.

Volunteer Reporting

ASCERT's volunteer complement is primarily the Board of Directors voluntary commitment as the charity trustees. They have volunteered their time to the attendance at board meetings, sub-committee meetings and attendance at staff and stakeholder events throughout the year

A Recovery Choir was established this year and is led by a volunteer, Keith Pyper, as the Musical Director. The choir offers a safe, supportive space where people in recovery come together to build confidence and wellbeing through music. In this volunteer role, Keith plans rehearsals, arranges music, and guides performances throughout the year.

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

TRUSTESS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance

In the 2024-25 period ASCERT provided its services to 14,037 individuals and families across Northern Ireland. The table below shows the charity's outcomes in this period:

Strategic Outcomes	Outcome Measurements
Priority 1: Effective Support	14,037 individuals and families total took part in services 5276 people in total were supported by prevention services 4905 individuals took part in our training service programmes 3426 individuals and 430 family members were supported by intervention services through 32,000 sessions of treatment 96% of people indicate increased positive choices in their decision making 64% of people reported reduction in their substance use 63% of people reported improved mental health 59% of families report increased strengths and coping skills
Priority 2: Influence and Reach	33,142 users visited ASCERT website 293,970 views of ASCERT social media 6,591 views of resources on YouTube 138 regional and local partnership groups were given support 8654 individuals have been supported within groups and local communities 100% of individuals supported in communities report increased levels of support in addressing drug and alcohol use and 90% report increased knowledge
Priority 3: Sustainable Growth	26 services provided training, prevention, intervention and recovery services for the community 71 staff , 57 full time equivalent personnel and 73 self-employed staff provided services throughout Northern Ireland £2,774,806 resources have been used this year within services.
Priority 4: Demonstrate Quality	ASCERT achieved the Gold award in Investors in People for the second time ASCERT achieved Cyber Essentials Plus accreditation ASCERT was awarded 'Best Flexible Working Strategy' by the Chartered Institute of Professional Development 100% of individuals supported by our community services report increased levels of support in addressing drug and alcohol misuse. 78% of people supported by services report positive change 97% of people engaged in training report an increase in competence 93% of our staff believe our Mission and Purpose makes them feel their job is important 96% of our staff rate ASCERT as very good or good as a place to work 98% of staff say ASCERT is effective in supporting their health and wellbeing

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

TRUSTESS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

The reporting period represented the first-year implementation of ASCERT's new corporate strategy for 2024-29. Key developments included organisational restructuring that introduced a Business Development Directorate and a Director to lead this as an addition to the Senior Management Team, leading on strategic business development and the implementation of ASCERT's sustainability strategy.

ASCERT has played an active role in HSC regional planning to support the development of a strategic plan for the implementation of the regional substance use strategy.

Our services have continued to develop over this period through three newly commissioned services that have led to a significant increase in staffing and resources, and short-term projects made possible by funding, or using ASCERT's own resources. These have included:

- The HOPE School Counselling and Therapy Service providing Counselling to pupils in 43 post primary schools, commissioned by the Education Authority.
- The Self Harm Intervention Programme for people that have self-harmed, in Belfast and Northern HSCT Trusts, commissioned by the Public Health Agency.
- A service to support the development of a Regional Service User Network for adults with lived experience of substance use, commissioned by the Public Health Agency.
- Development and delivery of an educational programme for young people to prevent and reduce harm from vaping psychoactive substances, funded by the Public Health Agency.
- Supporting the continued delivery of the Steps to Cope hidden harm service for young people affected by a parent/carer's substance use or mental ill-health, resourcing this service with ASCERT's own funds.
- Training practitioners in addiction and family support services in England and Republic of Ireland to implement the Steps to Cope intervention model in their services.
- Development of SMART recovery groups in Lisburn and Omagh for people with lived experience of substance use or mental health issues, funded by ASCERT and the LFT Charitable Trust.
- Establishment of a recovery choir for people with lived experience resourced by ASCERT.
- A regional project supported by the Public Health Agency to build capacity in the workforce to use self-help resources to support wellbeing.

ASCERT has continued to strive to ensure quality and continuous improvement in the charity and its services. We have been awarded Investors in People Gold Status recognising the charity's continued commitment to support for its people, and we have had a continued focus on staff development and wellbeing through continuous professional development opportunities and a staff wellbeing plan.

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

TRUSTESS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Future Plans

The 2024-25 period saw the addition of substantial new services and an increase of staffing by more than a third, representing significant organisational change. In 2025-26 the board will have a focus on embedding its newly contracted services and integration of new staffing in the charity.

A number of drug and alcohol services currently provided by ASCERT will be subject to a new round of procurement by the Public Health Agency, as this will be a focus for the charity to retain and develop these as areas of its core service delivery.

ASCERT plans to further develop its work in the areas of mental health, wellbeing and recovery to enhance its capacity to deliver our objectives and meet service user's needs.

The Board supports scaling our training social enterprise to increase income and sustain our self-funded services. We support the development of a new on-demand eLearning model and the Business Development Directorate's plans to target the Republic of Ireland market to grow our reach and impact.

We will continue to build on our existing engagement with elected representatives and political parties to ensure that the voices of those we support are heard at all levels of decision-making.

We plan to support continuous improvement in our governance arrangements, policies, systems and services. Activities will include the development of a new people strategy, investment in digital HR systems and IT systems. The board will strengthen governance through additional board recruitment and by reviewing governance arrangements.

We have set an objective to develop ASCERT as a trauma informed organisation and in the coming year we plan to undertake an external assessment and produce a trauma informed approaches development plan.

Financial review

ASCERT presents a positive net movement in funds during the year of £65,828. ASCERT have seen another excellent year with an increase in general reserves of £87,547.

ASCERT hold £6,897 restricted funds at 31st March 2025.

ASCERT continued this year to build on funding success broadening its funding mix by securing a contract with the Education Authority with annual value of up to £813,000. We have also secured a further large contract with the PHA of up to £406,000. Securing these services are in line with plans in ASCERT's sustainability strategy.

This year also seen further small projects and organisational costs with funding secured through new sources including the Dormant Accounts Fund, LFT Charitable Trust, Open College Network and the Screw Fix Foundation.

In this financial year ASCERT also implemented the results of a recent external pay review. ASCERT board were committed to ensuring ASCERT staff receive fair pay, terms and conditions for their work.

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

TRUSTESS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Reserves policy

ASCERT unrestricted funds at 31st March 2025 total £1,408,551 including fixed assets of £17,437. ASCERT have designated £124,275 for planned future service delivery relating to planned activity across April 2025 to March 2027. This includes the designation of funding to support ASCERTs Steps to Cope young peoples' project whilst funding continues being sought and funding towards ASCERTs Rethink Your Drink service which uses a stepped care approach to support members of the general public who have developed problematic alcohol use.

ASCERT have also designated £40,066 towards organisational development activities such as investment in staff development and development of its IT infrastructure along with some service user involvement initiatives. These designated resources plan to be utilised by 31st March 2027.

Analysis of Unrestricted Funds	Opening Balance 01/04/24	Closing Balance 31/03/25	Movement of Funds 2024-2025
General Reserve Funds	1,156,663	1,244,210	87,547
Designated Funds- Planned Service Delivery	141,120	124,275	(16,845)
Designated Funds- Business Development	44,223	40,066	(4,157)
Total	1,342,006	1,408,551	66,545

ASCERT have made a gain to general reserves in the year of £87,547. After deducting fixed assets, ASCERTs general reserves total £1,226,773. Unrestricted reserve funds are considered to be essential to any charity. The objectives of ASCERT's reserve policy include:

- To enable the organisation to sustain operations through delays in payments of committed funding and to accept reimbursable contracts and grants without jeopardising on-going operations.
- To promote public and funder confidence in the long-term sustainability of the organisation by preventing cash flow crises that can diminish its reputation and force the organisations leadership to make expensive short-term, crisis-based decisions.
- To create an internal line of credit to manage cash flow and maintain financial flexibility.
- To help support the long- term financial stability of the organisation and position it to respond to varying economic conditions and changes affecting the organisation's financial position and the ability of the organisation to continuously carry out its mission.

The aim of ASCERTs policy is to hold free reserves of between 3 and 6 months of total expenditure. Based on total expenditure in April 24- March 25 of £2,782,272 ASCERT are still striving to meet its maximum reserve target.

ASCERTs resource need in 2025-2026 is expected to increase in line with new contracts and ASCERTs sustainability strategy. Resource needs in 2025-2026 are projected to be £3.82 million, hence recomputing ASCERTs reserves target to £1.91 million, 6 months of total expenditure. Based on these 2025-2026 projections it means ASCERT have only achieved 64.2% of its reserve's need for 2025 onwards.

ASCERT board plan to develop a new reserves policy by March 2026.

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Structure, governance and management

The ASCERT charity operates within the scope of its governing document, the memorandum and articles of association. The charity is governed by a voluntary Board of Directors that includes offices of Chair, Vice-Chair, and Treasurer. The Board delegates limited responsibility for assurance of governance arrangements to an Audit Risk and Quality Sub-Committee.

The role of the Board of Directors is to advise, govern, oversee policy and direction, and provide strategic leadership to advance the organisation's mission, aims and charitable objectives. The main functions of the Board of Directors are:

- Organisational leadership and advisement
- Formulating strategic direction of the organisation
- Formulation and oversight of policies and procedures
- Ensure legal, ethical and financial integrity and maintain accountability
- Financial management, including adoption and oversight of the annual budget
- Oversight of program planning and evaluation
- Personnel evaluation and staff development
- Review of organisational and programmatic reports
- Promotion of the organisation

Board vacancies are filled through an open recruitment process, advertised through media accessible to all people in Northern Ireland. Selection is based on a role specification, an application and interview process, and appointment is subject to approval of the Board. New board members have an induction that includes responsibilities of board and members, strategy and business issues and key policies and processes prior to taking up their positions.

The board delegates authority for the day-to-day management of the charity to ASCERT Chief Executive, who also acts as Company Secretary. The business of the organisation is managed by the ASCERT Chief Executive and the Senior Management Team;

Gary McMichael	Chief Executive
John Hunsdale	Director of Operations
Siobhan Wolfe	Director of Finance and Corporate Services
Laura Warrington	Business Development Director

Pay for all senior management staff is determined by National Joint Council for Local Government (NJC) pay scales and benchmarked against positions with similar job roles and levels of responsibility for each senior management post.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

The Trustees of the Charity are also Company Directors. The Trustees for the period 1st April 2024 to 31st March 2025 and the approval date of this report were:

Trustees in reporting period	Trustees at the approval date
Jillian Patchett (Chair)	Jillian Patchett (Chair)
Prof Andrew Percy (Vice Chair)	Prof Andrew Percy (Vice Chair)
Clare Flynn (Treasurer)	Angela Boyle (Treasurer)
Prof Anne Campbell	Clare Flynn
Angela Boyle	Prof Anne Campbell
Paul Curran	Paul Curran
Marian Cree	Marian Cree
Bill Atkinson (Resigned 22nd April 2025)	Dr Kathleen Lavery (appointed 24/6/25)
	Jason Lear (appointed 24/6/25)
	Jackson McDonagh (appointed 24/6/25)
	Mark Connor (appointed 24/6/25)

Risk Management

The Charity manages risk through a robust risk management policy which the board reviews throughout the year and is monitored by the Audit Risk and Quality Sub-Committee. The responsibility for managing the risk policy on a day-to-day basis is delegated to the Chief Executive. ASCERT's risk management policy identifies eight key risk areas.

No.	Key Risk	Appetite
1	Mission Drift	Cautious
2	Staff capacity	Cautious
3	Demonstrating outcomes	Cautious
4	Financial sustainability	Averse
5	Safeguarding service users	Averse
6	Cyber-security	Averse
7	Information management	Averse
8	Digital innovation	Cautious

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulation.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have prepared the financial statements in accordance with United Kingdom Accounting Standards, comprising FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", and applicable law (United Kingdom Generally Accepted Accounting Practice). 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 the affairs of the and of the incoming resources and application of resources, including the income and expenditure, of the for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Statement of Recommended Practice: Accounting and Reporting by Charities (2015);
- make judgments and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the will continue in business.

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

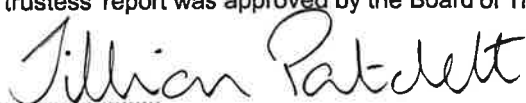
In certain circumstances clients may choose to include an additional statement here which is required to be made within the directors' report as a result of Section 418 of the Companies Act 2006.

In accordance with Section 418, directors' reports shall include a statement, in the case of each director in office at the date the directors' report is approved, that:

(a) so far as the trustee is aware, there is no relevant audit information of which the company's auditors are unaware; and

(b) they have taken all the steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

The trustees' report was approved by the Board of Trustees.



Jillian Patchett
Trustee

Date: 28 October 2025

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

Opinion

We have audited the financial statements of Action on Substances Through Community Education and Related Training (ASCERT) (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the statement of financial position, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Charities Act (Northern Ireland) 2008.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities Accounts and Reports Regulations (Northern Ireland) 2015 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and/or senior management, and from our commercial knowledge and experience of the sector;

We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including Charities Act (NI) 2008, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation

- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations;

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in Note 2 were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions;

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC and the company's legal advisors;

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the parent charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Angela Craigan (Senior Statutory Auditor)
for and on behalf of HM Chartered Accountants

Chartered Accountants
Statutory Auditor

6th Floor East Tower
Lanyon Plaza
Belfast
County Antrim
BT1 3LP

28/10/2025

HM Chartered Accountants is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income and endowments from:							
Donations and legacies	3	18,985	-	18,985	13,141	-	13,141
Charitable activities	4	2,425,638	318,077	2,743,715	1,668,335	429,575	2,097,910
Investments	5	57,048	-	57,048	58,889	-	58,889
Other income	6	28,352	-	28,352	52,977	-	52,977
Total income		<u>2,530,023</u>	<u>318,077</u>	<u>2,848,100</u>	<u>1,793,342</u>	<u>429,575</u>	<u>2,222,917</u>
Expenditure on:							
Raising funds	7	7,466	-	7,466	4,290	-	4,290
Charitable activities	8	2,456,443	318,363	2,774,806	1,807,291	465,472	2,272,763
Total expenditure		<u>2,463,909</u>	<u>318,363</u>	<u>2,782,272</u>	<u>1,811,581</u>	<u>465,472</u>	<u>2,277,053</u>
Net income/(expenditure)		66,114	(286)	65,828	(18,239)	(35,897)	(54,136)
Transfers between funds		431	(431)	-	3,958	(3,958)	-
Net movement in funds	10	66,545	(717)	65,828	(14,281)	(39,855)	(54,136)
Reconciliation of funds:							
Fund balances at 1 April 2024		<u>1,342,006</u>	<u>7,614</u>	<u>1,349,620</u>	<u>1,356,287</u>	<u>47,469</u>	<u>1,403,756</u>
Fund balances at 31 March 2025		<u>1,408,551</u>	<u>6,897</u>	<u>1,415,448</u>	<u>1,342,006</u>	<u>7,614</u>	<u>1,349,620</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.


ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	14		17,437		7,969
Current assets					
Debtors	15	225,264		163,803	
Cash at bank and in hand		1,397,332		1,316,954	
		<u>1,622,596</u>		<u>1,480,757</u>	
Creditors: amounts falling due within one year	16	<u>(224,585)</u>		<u>(139,106)</u>	
Net current assets			<u>1,398,011</u>		<u>1,341,651</u>
Total assets less current liabilities			<u>1,415,448</u>		<u>1,349,620</u>
The funds of the charity					
Restricted income funds	17		6,897		7,614
Unrestricted funds	18		1,408,551		1,342,006
			<u>1,415,448</u>		<u>1,349,620</u>

The financial statements were approved by the trustees on 28 October 2025



 Jillian Patchett
 Trustee

Company Registration Number: NI058832

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	21		43,417		(133,130)
Investing activities					
Purchase of tangible fixed assets		(20,086)		(3,427)	
Investment income received		57,048		58,889	
Net cash generated from investing activities			36,962		55,462
Net cash generated from financing activities			-		-
Net Increase/(decrease) in cash and cash equivalents			80,379		(77,668)
Cash and cash equivalents at beginning of year			1,316,954		1,394,622
Cash and cash equivalents at end of year			<u>1,397,332</u>		<u>1,316,954</u>

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity Information

Action on Substances through Community Education and Related Training (ASCERT) is a private company limited by guarantee incorporated in Northern Ireland. The registered office is 23 Bridge Street, Lisburn, BT28 1XZ.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff and overheads are attributed based on the number of staff in each service across ASCERT.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	25% straight line basis
Fixtures and fittings	25% straight line basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

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 where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Appeals and donations	18,985	13,141

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

4 Income from charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
Performance related grants	2,743,715	2,097,910
Analysis by fund		
Unrestricted funds	2,425,638	1,668,335
Restricted funds	318,077	429,575
	<u>2,743,715</u>	<u>2,097,910</u>

Performance related grants analysis

	Charitable activities 2025 £	Charitable activities 2024 £
BHSCT Primary Care Talking Therapies	46,940	18,459
Community Foundation for NI (Mental Health Fund)	21,530	124,307
Dept of Justice - Asset Recovery Community Scheme	-	9,000
Community Fund - Dormant Accounts Fund NI	50,000	-
Education Authority- Regional Development Funding	-	1,988
Education Authority - Hope Counselling	450,280	-
LFT Charitable Trust	7,000	-
Lisburn & Castlereagh City Council	3,876	4,290
Lisburn & Castlereagh City Council PCSP	9,000	5,000
Mid & East Antrim Borough Council PCSP	38,000	37,040
NIACRO (Community Foundation NI and Dept of Justice)	10,285	41,139
Open College Network	1,500	-
Probation Board for Northern Ireland Addiction Services	136,610	109,618
Probation Board for Northern Ireland Addiction Services ASPIRE	47,000	80,000
Public Health Agency	1,880,133	1,618,965
Public Health Agency Clear Project	6,950	19,875
The Screwfix Foundation	3,926	-
South Eastern Health and Social Care Trust Community Grant	30,685	28,229
	<u>2,743,715</u>	<u>2,097,910</u>

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	57,048	58,889
	<u>57,048</u>	<u>58,889</u>

6 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Other income	500	-
Invoiced services	27,852	52,977
	<u>28,352</u>	<u>52,977</u>

7 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Other fundraising costs	7,466	4,290
	<u>7,466</u>	<u>4,290</u>

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

8 Expenditure on charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
Direct costs		
Staff costs	2,178,007	1,723,645
Materials	1,553	5,686
Programme costs	393,455	371,824
Advertising and promotion	28,382	24,187
Insurance costs	9,974	9,944
	<u>2,611,371</u>	<u>2,135,286</u>
Share of support and governance costs (see note 9)		
Support	158,635	132,677
Governance	4,800	4,800
	<u>163,435</u>	<u>137,477</u>
	<u><u>2,774,806</u></u>	<u><u>2,272,763</u></u>
Analysis by fund		
Unrestricted funds	2,456,443	1,807,291
Restricted funds	318,363	465,472
	<u>2,774,806</u>	<u>2,272,763</u>

9 Support costs allocated to activities

	Charitable activities 2025 £	Total 2024 £
Depreciation	10,619	9,292
Utility	52,297	51,378
Repairs, services & maintenance	61,153	50,431
Telephone and internet costs	17,602	15,310
Printing, postage and stationery	3,050	3,477
Professional and legal fees	13,429	2,327
Bank fees	485	462
Governance	4,800	4,800
	<u>163,435</u>	<u>137,477</u>

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

9 Support costs allocated to activities (Continued)

	2025 £	2024 £
Governance costs comprise:		
Audit fees	4,800	4,800
	<u>4,800</u>	<u>4,800</u>

10 Net movement in funds 2025 £

The net movement in funds is stated after charging/(crediting):

	2025 £	2024 £
Fees payable for the audit of the charity's financial statements	4,800	4,800
Depreciation of owned tangible fixed assets	10,619	9,292
	<u>10,619</u>	<u>9,292</u>

11 Trustees

The charity Trustees were not paid or received any other benefits from employment with the charity in the year (2024: £nil) and they were reimbursed expenses totaling £nil during the year (2024: £nil). No charity Trustees received payment for professional or other services supplied to the charity (2024: £nil).

12 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	57	43
	<u>57</u>	<u>43</u>

	2025 £	2024 £
Employment costs		
Wages and salaries	1,625,794	1,264,613
Social security costs	153,437	118,698
Other pension costs	78,390	60,426
	<u>1,857,621</u>	<u>1,443,737</u>

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2025 Number	2024 Number
£60,001 to £70,000	1	1
	<u>1</u>	<u>1</u>

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

12 Employees (Continued)

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025 £	2024 £
Aggregate compensation	<u>234,516</u>	<u>190,794</u>

The key management personnel of the charity comprise the Trustees, the Chair, the Chief Executive Officer, the Director of Finance and Corporate Services, the Business Development Director and the Director of Operations.

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

14 Tangible fixed assets

	Plant and equipment £	Fixtures and fittings £	Total £
Cost			
At 1 April 2024	7,440	138,488	145,928
Additions	-	20,086	20,086
At 31 March 2025	<u>7,440</u>	<u>158,574</u>	<u>166,014</u>
Depreciation and impairment			
At 1 April 2024	7,440	130,519	137,959
Depreciation charged in the year	-	10,619	10,619
At 31 March 2025	<u>7,440</u>	<u>141,137</u>	<u>148,577</u>
Carrying amount			
At 31 March 2025	<u>-</u>	<u>17,437</u>	<u>17,437</u>
At 31 March 2024	<u>-</u>	<u>7,969</u>	<u>7,969</u>

15 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Other debtors	204,814	142,666
Prepayments and accrued income	20,450	21,137
	<u>225,264</u>	<u>163,803</u>

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

16 Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	101,374	82,321
Accruals and deferred income	123,211	56,785
	<u>224,585</u>	<u>139,106</u>

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
BBC Children In Need	134	-	(134)	-	-
Community Foundation for NI (Mental Health Fund)	-	21,530	(21,530)	-	-
LFT Charitable Trust - Reset and Recovery Project	-	7,000	(4,773)	-	2,227
Lisburn & Castlereagh Community Grant	347	3,876	(3,847)	-	376
Lisburn & Castlereagh City Council PCSP - Ending Violence Against Women and Girls	-	4,000	(4,000)	-	-
Lisburn & Castlereagh City Council PCSP	-	5,000	(5,000)	-	-
Mid & East Antrim Borough Council PCSP	153	-	(153)	-	-
Open College Network NI	-	1,500	(560)	-	940
Probation Board for Northern Ireland - Addiction Services	504	136,610	(136,585)	(37)	492
Probation Board for Northern Ireland - Addiction Services ASPIRE	477	47,000	(47,341)	(8)	128
Public Health Agency Clear Project - Teen Vaping Project	-	4,997	(4,997)	-	-
Public Health Agency Cost of Living Fund	1,475	-	(1,475)	-	-
Public Health Agency Clear Project - Rethink Your Drink Community Programme	15	1,953	(1,968)	-	-
South Eastern Health & Social Care Trust Community Grant	4,509	30,685	(32,074)	(386)	2,734
The National Lottery Community Fund - Dormant Accounts Fund NI	-	50,000	(50,000)	-	-
The Screwfix Foundation	-	3,926	(3,926)	-	-
	<u>7,614</u>	<u>318,077</u>	<u>(318,363)</u>	<u>(431)</u>	<u>6,897</u>

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

17 Restricted funds (Continued)

Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
BBC Children in Need	16,074	-	(15,940)	-	134
Community Foundation for NI (Mental Health Fund)	29,170	124,307	(153,457)	(20)	-
Dept of Justice - Asset Recovery Community Scheme	-	9,000	(9,000)	-	-
Education Authority - Regional Development Funding	-	1,988	-	(1,988)	-
Lisburn & Castlereagh City Council	57	4,290	(3,400)	(600)	347
Lisburn & Castlereagh City Council PCSP	-	5,000	(5,000)	-	-
Mid & East Antrim Borough Council PCSP	128	37,040	(37,008)	(7)	153
NIHE Homelessness Prevention Funds	180	-	(180)	-	-
Probation Board for Northern Ireland - Addiction Services	(537)	109,618	(108,557)	(20)	504
Probation Board for Northern Ireland - Addiction Services ASPIRE	(435)	80,000	(79,077)	(11)	477
Public Health Agency - Cost of Living Scheme	966	10,228	(9,719)	-	1,475
Public Health Agency Clear Project - Mens Mental Health Cafe	-	4,998	(4,998)	-	-
Public Health Agency Clear Project - Parent Self Care Project	-	4,886	(4,886)	-	-
Public Health Agency Clear Project - Rethink Your Drink Community Programme	-	4,992	(4,977)	-	15
Recovery Mutual Aid Support Group	-	4,999	(4,999)	-	-
The National Lottery Community Fund - Dormant Accounts Fund NI	1,866	28,229	(24,274)	(1,312)	4,509
	<u>47,469</u>	<u>429,575</u>	<u>(465,472)</u>	<u>(3,958)</u>	<u>7,614</u>

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
Planned Service Delivery	141,120	64,415	(35,503)	(45,757)	124,275
Business Development	44,223	5,625	(4,367)	(5,415)	40,066
General funds	1,156,663	2,459,983	(2,424,039)	51,603	1,244,210
	<u>1,342,006</u>	<u>2,530,023</u>	<u>(2,463,909)</u>	<u>431</u>	<u>1,408,551</u>

19 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	17,437	-	17,437
Current assets/(liabilities)	1,391,114	6,897	1,398,011
	<u>1,408,551</u>	<u>6,897</u>	<u>1,415,448</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	7,969	-	7,969
Current assets/(liabilities)	1,334,037	7,614	1,341,651
	<u>1,342,006</u>	<u>7,614</u>	<u>1,349,620</u>

20 Related party transactions

The charity was under the control of the board of trustees throughout the year. There are no related party transactions to disclose under FRS 102.

None of the Trustees receive remuneration or other benefit from their work with the charity. Any connection between a Trustee or senior manager of the charity with organisations the charity works with must be disclosed to the full Board of Trustees in the same way as any other contractual relationship with a related party.

During the period ASCERT did not enter into any transactions with related parties.

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

21	Cash generated from/(absorbed by) operations	2025 £	2024 £
	Surplus/(deficit) for the year	65,828	(54,136)
	Adjustments for:		
	Investment income recognised in statement of financial activities	(57,048)	(58,889)
	Depreciation and impairment of tangible fixed assets	10,619	9,292
	Movements in working capital:		
	(Increase) in debtors	(61,461)	(21,750)
	Increase/(decrease) in creditors	85,479	(7,647)
	Cash generated from/(absorbed by) operations	<u>43,417</u>	<u>(133,130)</u>
22	Analysis of changes in net funds		
	The charity had no material debt during the year.		

Accounts

Charity registration number NIC101239

Company registration number NI058832 (Northern Ireland)

**ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND
RELATED TRAINING (ASCERT)
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Jillian Patchett Dr Andrew Percy Clare Flynn Dr Anne Campbell Angela Boyle Marian Cree Paul Curran Bill Atkinson	(Chairperson) (Vice Chairperson) (Treasurer) (Appointed 27th June 2023)
Secretary	Gary McMichael	
Key Management Personnel	Gary McMichael John Hunsdale Siobhan Wolfe	(Chief Executive) (Director of Operations) (Director of Finance and Corporate Services)
Charity number	NIC101239	
Registered office	23 Bridge Street Lisburn BT28 1XZ	
Auditor	Harbinson Mulholland Centrepoint 24 Ormeau Avenue Belfast BT2 8HS Co. Antrim Northern Ireland BT2 8HS	
Bankers	Nationwide Building Society Nationwide House Pipers Way Swindon SN38 1NW Santander Business 4 St Paul's Square Liverpool L3 9SJ	Aldermore Bank PLC 1st Floor Western House Lynch Wood Peterborough PE2 6FZ
Solicitors	Arthur Cox Victoria House Gloucester Street Belfast BT1 4LS	

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

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ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

Mission Statement and Values

"ASCERT addresses alcohol and drug related issues; reducing harm and supporting positive change."

Our values are the core beliefs of ASCERT that should be reflected in all its activity and are experienced by everyone that encounters the organisation.

Integrity

ASCERT will demonstrate integrity in everything we do, acting honestly and reflecting moral and ethical principles.

Accountability

ASCERT will be open and transparent in its conduct and be answerable to its members and stakeholders.

Hope

ASCERT believes there is hope in every situation, and with the right help at the right time, every person can achieve change for the better.

Progressive

ASCERT will be sensitive to changing needs, consider opportunities to innovate and adapt in order to be effective in the delivery of outcomes for our service users.

Organisation Purposes

ASCERT is a charity that was established with the purpose of reducing the impact of alcohol or drug use in Northern Ireland. The organisations activities are related to drug and alcohol misuse or contributing issues.

The Charity's objects are:

(a) The advancement of health and the reduction of harm of those persons affected by, or are at risk of being affected by, the misuse of or addiction to drugs, alcohol and other similar substances and to help the families and dependents of such persons (hereafter the 'Beneficiaries') through various activities, programmes and support services that address the risk, impact and health and social factors of alcohol and substance misuse and other related issues.

(b) The advancement of education to the beneficiaries, communities and professionals regarding alcohol and substance misuse and other related issues through the provision of information and assistance by various means such as providing information, advice and training and by any other charitable means as the trustees see fit.

The public benefits that flow from purpose (a) include improved knowledge of the risks from substance misuse and reduced levels substance misuse. These benefits will be demonstrated through feedback from beneficiaries and service evaluation. This purpose does not lead to harm. The beneficiaries of this purpose are the general public. They are also young people, adults and families in Northern Ireland who are at risk of substance misuse.

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

The public benefits that flow from purpose (b) include improved health outcomes and reduced levels of substance misuse and reduced harmful effects related to substance misuse. These benefits will be demonstrated through feedback from beneficiaries and assessments carried out during and after beneficiaries engage with our services. This purpose does not lead to harm. The beneficiaries of this purpose are young people and adults in Northern Ireland that use alcohol or drugs and their family members. It also includes workers in organisations that receive advice or training from ASCERT.

Compliance with public benefits requirements

The Charity Trustees have complied with their duty to have due regard to the Charity Commission for Northern Ireland public benefit guidance when exercising any powers or duties to which the guidance is relevant. The services provided by ASCERT are free at the point of delivery and we make every effort to ensure that they are accessible to the target beneficiaries, through promotion of the service, use of accessible facilities and outreach approaches to client services so that services are delivered in localities.

No harm flows from our purposes and the charity have robust governance arrangements to mitigate risk, including robust policies and procedures, an organisational risk register and staff supervision, training and development.

Beneficiaries

The beneficiaries of the charity in this period have included;

- Members of the public that have accessed information or advice
- Young people that have taken part in prevention programmes or accessed direct supports for substance use or mental health
- Adults that have accessed direct supports for substance use or mental health
- Family members that have accessed direct supports because of the impact of another person's substance use
- Young people affected by a parent or carers substance use or mental health
- Parents that have taken part in prevention programmes or accessed direct supports
- Organisations that have accessed information or advice, training or direct support
- Professionals that have accessed information, advice, training or have accessed direct supports for their clients

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Charitable activities

The direct activities undertaken by ASCERT to advance its objectives in this period have included;

- The provision of information and advice services in relation to substance use and other related issues through the production of literature and web-based information; social media; presentations to groups and events; telephone and face to face contacts.
- Providing support to the public, communities and organisations supporting public campaigns, the promotion of support services, provision of advice and practical supports to communities to respond to local needs through the Connections Service and the Mid East Antrim support project.
- Delivery of prevention and harm reduction programmes to young people and families that experience risks or are directly affected by substance use and related issues through ASCERT's Targeted Lifeskills Service and the Should I Drive, drink and drug driving prevention project.
- Delivery of individual and family interventions to young people and family members that are experiencing substance use issues, mental health issues and related social risks in order to reduce risk and harm, through the Drug and Alcohol Intervention Service for Youth (DAISY), Young Peoples Mental Health Service and the Engage Family Therapy Service.
- Provision of individual support to young people and family members impacted by parental alcohol drugs or mental health problems, online supports and awareness raising in the community through the Steps Cope Service.
- Delivery of early interventions and brief treatment to adults affected by substance use or mental health issues and to family members affected by another person's use, through the Steps to Change Service, PBNI Regional Rapid Addiction Response Service, Aspire Addiction and Mental Health Service, the Belfast Primary Care Talking Therapies Service and a counselling service provided to the NIACRO charity.
- The development of people working or volunteering in the statutory or voluntary/community sectors through the delivery of training programmes in relation to substance use, suicide prevention/intervention, mental health, trauma and other related issues.
- The development of practical resources for practitioners to use in their practice to support the people they work with.

The above activities have been delivered through employees, self-employed workers and volunteers. The charity values and promotes the involvement of volunteers in relevant areas of the organisations work.

The charity's work to further the achievements of its aims and objectives is guided by a strategic plan for the period 2018-23 developed and managed by the Board of Directors. This has 5 key strategic outcomes;

1. Influence policy, practice and the public
2. Build capacity and skills to address alcohol, drugs and other related issues
3. Reduce the harm from alcohol or drug use through prevention, early intervention and treatment
4. Help people sustain change and support their recovery
5. Optimise available resources to deliver high quality and effective services

The delivery of the strategic plan is operationalised through an annual corporate business plan which is monitored by the board throughout the year. Achievements and success are measured through monitoring of agreed performance indicators against specific areas of the charity's activities, reported through the management structure and to the Board of Directors.

In this period the Trustees can report that ASCERT provided its services to **16,777** individuals and families across Northern Ireland. The table below shows the reach and outcomes of our services.

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

TRUSTESS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance

Strategic Outcomes	Outcome Measurements
1. Influence policy, practice and the public	17,787 users visited ASCERT website 401,172 views of ASCERT social media 12,523 views of resources on YouTube 446 regional and local partnership groups where given support 1,900 individuals have been supported within community groups 100% of individuals report increased levels of support in addressing drug and alcohol use and 88% report increased knowledge
2. Build capacity and skills to address alcohol, drugs and other related issues	6,394 individuals took part in training programmes and webinars 98% of people report increased skills 94% of people have used skills in practice 98% of people report an increase of knowledge 95% of people report an increase in competence 96% of people report a change in risk taking attitude towards alcohol & drugs
3. Reduce the harm from alcohol or drug use through prevention, early intervention and treatment	13,928 people in total were supported by prevention services (Community services, Education and Lifeskills programmes and Training) 2327 individuals and 522 family members were supported by intervention services 27,585 sessions of treatment were provided 83% of people indicate increased positive choice in their decision making
4. Help people sustain change and support their recovery	16,777 individuals and families in total took part in services 80% of people reported improvement or maintained positive outcomes in their drug use 57% of people reported improved mental health 85% of families report increased strengths and coping skills
5. Optimise available resources to deliver high quality and effective services	ASCERT hold Gold award in Investor in People ASCERT achieved Cyber Essentials Plus accreditation 19 services provide prevention, intervention and training for the community 48 staff and 71 self-employed staff provided services throughout Northern Ireland £2,216,536 budget has been used this year within services

In the 2023-24 period ASCERT completed its transition back from the COVID-19 pandemic within its recovery plan, with offices re-opened and services returning to a hybrid model of in person and remote delivery. The charity piloted a hybrid working model for staff and as a result introduced a hybrid working policy.

The board reviewed its corporate strategy, producing a new strategic plan for 2024-29, engaging stakeholders in that process to ensure the charity has a clear plan for the future to deliver its purpose and meet its stakeholders needs.

ASCERT has played an active role in HSC planning structured to support the development of a strategic plan for substance use to support implementation of the regional substance use strategy.

We have also continued to develop our services over this period. These have included:

- Continued development of a Rethink Your Drink alcohol harm reduction campaign to raise awareness of alcohol related harm and promote positive behaviour change.
- Continued development of the Should I Drive project for 16–24-year-olds to reduce drink and drug driving.
- Implementation of a regional Steps to Cope hidden harm service for young people living with parental alcohol or substance use or parental mental health issues.

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

TRUSTESS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

- Continued support to the Mid East Antrim PCSP to develop and deliver a drug and alcohol support plan to the community;
- Provision of psychological therapies to the Belfast HSCT Primary Care Talking Therapies Hub;
- Delivery of a counselling service for clients of the NIACRO charity;
- Development of a SMART recovery group for people with lived experience of substance use or mental health issues;
- A pilot project of alternative therapies for family members of young people with substance use issues.

ASCERT has continued to strive to ensure quality and continuous improvement in the charity and its services. We have worked with people with lived experience of substance and mental health issues to co-develop a charter for ASCERT service users. The charity has introduced training and initiatives to support the development of the digital skills of the staff team and has supported ongoing workforce development opportunities and staff wellbeing supports.

ASCERT has faced resource challenges in this period with reduction in funding leading to reduced service levels and interruption to services to the PBNI. Uncertainty around the funding landscape and the need for stronger organisational resilience has been addressed by the charity developing a five-year financial sustainability strategy for 2023-28.

Future Plans

In 2023 the board will begin implementation of a new corporate strategy for 2024-29, engaging stakeholders in that process to ensure the charity has a clear plan for the future to deliver its purpose and meet its stakeholders needs.

The corporate strategy has four strategic priorities:

1. Effective Support
6. Influence and Reach
7. Sustainable Growth
8. Demonstrate Quality

In 2024 we will undergo organisational restructuring with a new directorate to support strategic business development and the implementation of ASCERT's sustainability strategy.

ASCERT plans to further develop its services, building on its core substance use services and expanding services in the area of mental health, wellbeing and recovery.

Financial review

ASCERT presents a negative net movement in funds during the year of £(54,136). However, this is due to planned designated funds and restricted funds spend. ASCERT have seen another excellent year with an increase in general reserves of £6,764.

ASCERT hold £7,614 restricted funds at 31st March 2024.

ASCERT continued this year to build on funding success by securing additional funding for a new contract to support the Mid and East Antrim Borough Council PCSP steering group implementation plan, funding from the Assets Recovery Scheme for ASCERTs Should I Drive drink driving awareness project and funding for several small projects through the PHA CLEAR programme to address themes of Mental Health and Emotional Well-being.

The Public Health Agency continues to be the largest source of funding for ASCERT.

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

TRUSTESS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Reserves policy

ASCERT unrestricted funds at 31st March 2024 total £1,342,006 including fixed assets of £7,970. ASCERT have designated £141,120 for planned future service delivery relating to planned activity across April 2024 to March 2025. This includes the designation of funding to support ASCERTs Steps to Cope young peoples' project whilst new funding is being sought and funding towards ASCERTs Rethink Your Drink service, a service need identified emerging from the Pandemic period. This service uses a stepped care approach to support members of the general public who have developed problematic alcohol use. ASCERT have also designated funds towards the outcome of an organisational pay review completed in the year.

ASCERT have also designated £44,223 towards organisational development activities such as marketing development, investment in staff development and development of its IT infrastructure along with some service user involvement initiatives. These designated resources will be utilised by 31st March 2026.

Analysis of Unrestricted Funds	Opening Balance 01/04/2023	Closing Balance 31/03/2024	Movement of Funds during 2023-2024
General Reserve Funds	1,149,899	1,156,663	6,764
Designated Funds- Planned Service Delivery	145,019	141,120	-3,899
Designated funds- Business Development	61,369	44,223	-17,146
Total	1,356,287	1,342,006	-14,281

ASCERT have made a gain to general reserves in the year of £6,764. After deducting fixed assets, ASCERTs general reserves total £1,148,694. Unrestricted reserve funds are considered to be essential to any charity. The objectives of ASCERT's reserve policy include:

- To enable the organisation to sustain operations through delays in payments of committed funding and to accept reimbursable contracts and grants without jeopardising on-going operations.
- To promote public and funder confidence in the long-term sustainability of the organisation by preventing cash flow crises that can diminish its reputation and force the organisations leadership to make expensive short-term, crisis-based decisions.
- To create an internal line of credit to manage cash flow and maintain financial flexibility.
- To help support the long- term financial stability of the organisation and position it to respond to varying economic conditions and changes affecting the organisation's financial position and the ability of the organisation to continuously carry out its mission.

The aim of ASCERTs policy is to hold free reserves of between 3 and 6 months of total expenditure. Based on total expenditure in April 23- March 24 of £2,277,053 ASCERT have achieved its reserves policy target at 31st March 24, however this remains short of its target when based on projected resource needs for the incoming financial year.

ASCERTs resource need in 2024-2025 is expected to increase in line with its sustainability strategy and following an internal pay review. ASCERT have designated additional reserves at March 24 to support the self funding of several services in the period 2024-2025 including ASCERT's Steps to Cope and Rethink your Drink services.

Resource needs in 2024-2025 are projected to be £3.2 million, hence its reserves position at 31st March 24 represents 72% of its reserve's policy target for 2024 onwards. ASCERT board plan to develop a new reserves policy by April 25.

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

TRUSTESS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Structure, governance and management

The ASCERT charity operates within the scope of its governing document, the memorandum and articles of association. The charity is governed by a voluntary Board of Directors that includes offices of Chair, Vice-Chair, and Treasurer. The Board delegates limited responsibility for assurance of governance arrangements to an Audit Risk and Quality Sub-Committee.

The role of the Board of Directors is to advise, govern, oversee policy and direction, and provide strategic leadership to advance the organisation's mission, aims and charitable objectives. The main functions of the Board of Directors are:

- Organisational leadership and advisement
- Formulating strategic direction of the organisation
- Formulation and oversight of policies and procedures
- Ensure legal, ethical and financial integrity and maintain accountability
- Financial management, including adoption and oversight of the annual budget
- Oversight of program planning and evaluation
- Personnel evaluation and staff development
- Review of organisational and programmatic reports
- Promotion of the organisation

Board vacancies are filled through an open recruitment process, advertised through media accessible to all people in Northern Ireland. Selection is based on a role specification, an application and interview process, and appointment is subject to approval of the Board. New board members have an induction that includes responsibilities of board and members, strategy and business issues and key policies and processes prior to taking up their positions.

The board delegates authority for the day-to-day management of the charity to ASCERT Chief Executive, who also acts as Company Secretary. The business of the organisation is managed by the ASCERT Chief Executive and the Senior Management Team;

Gary McMichael Chief Executive
John Hunsdale Director of Operations
Siobhan Wolfe Director of Finance and Corporate Services

Pay for all senior management staff is determined by National Joint Council for Local Government (NJC) pay scales and benchmarked against positions with similar job roles and levels of responsibility for each senior management post.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

The Trustees of the Charity are also Company Directors. The Trustees for the period 1st April 2023 to 31st March 2024 and the approval date of this report were:

Trustees in reporting period	Trustees at the approval date
Jillian Patchett (Chair)	Jillian Patchett (Chair)
Dr Andrew Percy (Vice Chair)	Dr Andrew Percy (Vice Chair)
Clare Flynn (Treasurer)	Clare Flynn (Treasurer)
Dr Anne Campbell	Dr Anne Campbell
Angela Boyle	Angela Boyle
Paul Curran	Paul Curran
Marian Cree	Marian Cree
Bill Atkinson (joined 27 th June 2023)	Bill Atkinson

Risk Management

The Charity manages risk through a robust risk management policy which the board reviews throughout the year and is monitored by the Audit Risk and Quality Sub-Committee. The responsibility for managing the risk policy on a day-to-day basis is delegated to the Chief Executive. ASCERT's risk management policy identifies seven key risk areas.

No.	Key Risk	Appetite
1	Strategic misalignment	Cautious
2	Staff capacity	Cautious
3	Demonstrating outcomes	Cautious
4	Financial sustainability	Averse
5	Safeguarding service users	Averse
6	Cyber-security	Averse
7	Information management	Averse

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulation.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have prepared the financial statements in accordance with United Kingdom Accounting Standards, comprising FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", and applicable law (United Kingdom Generally Accepted Accounting Practice). 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 the affairs of the and of the incoming resources and application of resources, including the income and expenditure, of the for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Statement of Recommended Practice: Accounting and Reporting by Charities (2015);
- make judgments and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the will continue in business.

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

In certain circumstances clients may choose to include an additional statement here which is required to be made within the directors' report as a result of Section 418 of the Companies Act 2006.

In accordance with Section 418, directors' reports shall include a statement, in the case of each director in office at the date the directors' report is approved, that:

- (a) so far as the trustee is aware, there is no relevant audit information of which the company's auditors are unaware; and
- (b) they have taken all the steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

The trustees' report was approved by the Board of Trustees.



Jillian Patchett

Trustee

Date: 31.10.24

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

Opinion

We have audited the financial statements of Action on Substances Through Community Education and Related Training (ASCERT) (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the statement of financial position, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act (NI) 2008.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and/or senior management, and from our commercial knowledge and experience of the sector;

We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including Charities Act (NI) 2008, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation

- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations;

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in Note 2 were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions;

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC and the company's legal advisors;

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the parent charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



**Angela Craigan (Senior Statutory Auditor)
for and on behalf of Harbinson Mulholland**

Chartered Accountants Statutory Auditor

Centrepoint
24 Ormeau Avenue
Belfast
Co. Antrim
Northern Ireland
BT2 8HS

9/12/24

Harbinson Mulholland is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	
Notes							
Income and endowments from:							
Donations and legacies	3	13,141	-	13,141	16,815	-	16,815
Charitable activities	4	1,668,335	429,575	2,097,910	1,517,488	553,417	2,070,905
Investments	5	58,889	-	58,889	25,251	-	25,251
Other income	6	52,977	-	52,977	58,211	-	58,211
Total income		<u>1,793,342</u>	<u>429,575</u>	<u>2,222,917</u>	<u>1,617,765</u>	<u>553,417</u>	<u>2,171,182</u>
Expenditure on:							
Raising funds	7	4,290	-	4,290	6,591	-	6,591
Charitable activities	8	1,807,291	465,472	2,272,763	1,566,418	643,527	2,209,945
Total expenditure		<u>1,811,581</u>	<u>465,472</u>	<u>2,277,053</u>	<u>1,573,009</u>	<u>643,527</u>	<u>2,216,536</u>
Net expenditure		(18,239)	(35,897)	(54,136)	44,756	(90,110)	(45,354)
Transfers between funds		3,958	(3,958)	-	(8,350)	8,350	-
Net movement in funds	10	(14,281)	(39,855)	(54,136)	36,406	(81,760)	(45,354)
Reconciliation of funds:							
Fund balances at 1 April 2023		1,356,287	47,469	1,403,756	1,319,881	129,229	1,449,110
Fund balances at 31 March 2024		<u>1,342,006</u>	<u>7,614</u>	<u>1,349,620</u>	<u>1,356,287</u>	<u>47,469</u>	<u>1,403,756</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	14		7,969		13,835
Current assets					
Debtors	15	163,803		142,053	
Cash at bank and in hand		1,316,954		1,394,622	
		<u>1,480,757</u>		<u>1,536,675</u>	
Creditors: amounts falling due within one year	16	<u>(139,106)</u>		<u>(146,754)</u>	
Net current assets			1,341,651		1,389,921
Total assets less current liabilities			<u>1,349,620</u>		<u>1,403,756</u>
The funds of the charity					
Restricted income funds	17		7,614		47,469
Unrestricted funds	18		1,342,006		1,356,287
			<u>1,349,620</u>		<u>1,403,756</u>

The financial statements were approved by the trustees on 31.10.24

Jillian Patchett
Trustee

Company Registration Number: NI058832

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024		2023	
		£	£	£	£
Cash flows from operating activities					
Cash absorbed by operations	21		(133,130)		(95,923)
Investing activities					
Purchase of tangible fixed assets		(3,427)		(2,289)	
Investment income received		58,889		25,251	
Net cash generated from investing activities			55,462		22,962
Net cash used in financing activities			-		-
Net decrease in cash and cash equivalents			(77,668)		(72,961)
Cash and cash equivalents at beginning of year			1,394,622		1,467,583
Cash and cash equivalents at end of year			1,316,954		1,394,622

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Action on Substances through Community Education and Related Training (ASCERT) is a private company limited by guarantee incorporated in Northern Ireland. The registered office is 23 Bridge Street, Lisburn, BT28 1XZ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff and overheads are attributed based on the number of staff in each service across ASCERT.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	25% straight line basis
Fixtures and fittings	25% straight line basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies (Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

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 where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Appeals and donations	13,141	16,815

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

4 Income from charitable activities

	Charitable activities 2024 £	Charitable activities 2023 £
Performance related grants	2,097,910	2,070,905
Analysis by fund		
Unrestricted funds	1,668,335	1,517,488
Restricted funds	429,575	553,417
	<u>2,097,910</u>	<u>2,070,905</u>

Performance related grants analysis

	Charitable activities 2024 £	Charitable activities 2023 £
BBC Children in Need	-	500
Belfast City Council	-	4,934
BHSCT Primary Care Talking Therapies	18,459	34,010
Community Foundation for NI (Mental Health Fund)	124,307	87,503
Dept of Justice - Asset Recovery Community Scheme	9,000	3,867
Education Authority- Regional Development Funding	1,988	9,280
GEM Motoring Assist Road Safety Charity	-	4,934
Lisburn & Castlereagh City Council	4,290	3,465
Lisburn & Castlereagh City Council PCSP	5,000	5,000
Mid & East Antrim Borough Council PCSP	37,040	39,600
NIACRO (Community Foundation NI and Dept of Justice)	41,139	30,861
NIHE Homelessness Prevention Funds	-	15,138
Open College Network	-	3,000
Probation Board for Northern Ireland Addiction Services	109,618	264,823
Probation Board for Northern Ireland Addiction Services ASPIRE	80,000	75,240
Public Health Agency	1,618,965	1,456,862
Public Health Agency Clear Project	19,875	4,625
South Eastern Health and Social Care Trust Community Grant	28,229	27,263
	<u>2,097,910</u>	<u>2,070,905</u>

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	58,889	25,251

6 Other income

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Other income	-	2,500
Invoiced services	52,977	55,711
	<u>52,977</u>	<u>58,211</u>

7 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising and publicity		
Other fundraising costs	4,290	6,591
	<u>4,290</u>	<u>6,591</u>

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

8 Expenditure on charitable activities

	Charitable activities 2024 £	Charitable activities 2023 £
Direct costs		
Staff costs	1,723,645	1,678,121
Materials	5,686	8,222
Programme costs	371,824	348,922
Advertising and promotion	24,187	22,352
Insurance costs	9,944	7,448
Consultancy costs	-	81
	<u>2,135,286</u>	<u>2,065,146</u>
Share of support and governance costs (see note 9)		
Support	132,677	115,983
Governance	4,800	28,816
	<u>2,272,763</u>	<u>2,209,945</u>
Analysis by fund		
Unrestricted funds	1,807,291	1,566,418
Restricted funds	465,472	643,527
	<u>2,272,763</u>	<u>2,209,945</u>

9 Support costs allocated to activities

	Charitable activities 2024 £	Total 2023 £
Depreciation	9,292	10,766
Utility	51,378	41,327
Repairs and maintenance	50,431	47,541
Telephone and internet costs	15,310	12,617
Printing, postage and stationery	3,477	3,274
Professional and legal fees	2,327	-
Bank fees	462	458
Governance	4,800	28,816
	<u>137,477</u>	<u>144,799</u>

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

9	Support costs allocated to activities	(Continued)	
		2024	2023
	Governance costs comprise:	£	£
	Audit fees	4,800	3,676
	Legal and professional	-	25,140
		<u>4,800</u>	<u>28,816</u>
10	Net movement in funds	2024	2023
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Fees payable for the audit of the charity's financial statements	4,800	3,676
	Depreciation of owned tangible fixed assets	9,292	10,766
		<u>9,292</u>	<u>10,766</u>
11	Trustees		
	The charity Trustees were not paid or received any other benefits from employment with the charity in the year (2023: £nil) and they were reimbursed expenses totaling £nil during the year (2023: £nil). No charity Trustees received payment for professional or other services supplied to the charity (2023: £nil).		
12	Employees		
	The average monthly number of employees during the year was:		
		2024	2023
		Number	Number
		43	42
		<u>43</u>	<u>42</u>
	Employment costs	2024	2023
		£	£
	Wages and salaries	1,264,613	1,186,935
	Social security costs	118,698	116,333
	Other pension costs	60,426	58,466
		<u>1,443,737</u>	<u>1,361,734</u>

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

12 Employees

(Continued)

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2024 Number	2023 Number
£60,001 to £70,000	1	-

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2024 £	2023 £
Aggregate compensation	190,794	165,009

The key management personnel of the charity comprise the Trustees, the Chair, the Chief Executive Officer, the Director of Finance and Corporate Services and the Director of Operations.

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

14 Tangible fixed assets

	Plant and equipment £	Fixtures and fittings £	Total £
Cost			
At 1 April 2023	7,440	135,061	142,501
Additions	-	3,427	3,427
At 31 March 2024	7,440	138,488	145,928
Depreciation and impairment			
At 1 April 2023	7,440	121,226	128,666
Depreciation charged in the year	-	9,292	9,292
At 31 March 2024	7,440	130,519	137,959
Carrying amount			
At 31 March 2024	-	7,969	7,969
At 31 March 2023	-	13,835	13,835

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

15 Debtors	2024	2023
	£	£
Amounts falling due within one year:		
Other debtors	142,666	122,412
Prepayments and accrued income	21,137	19,641
	<u>163,803</u>	<u>142,053</u>
	<u><u>163,803</u></u>	<u><u>142,053</u></u>
16 Creditors: amounts falling due within one year	2024	2023
	£	£
Trade creditors	82,321	117,229
Accruals and deferred income	56,785	29,525
	<u>139,106</u>	<u>146,754</u>
	<u><u>139,106</u></u>	<u><u>146,754</u></u>

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
BBC Children in Need	16,074	-	(15,940)	-	134
Community Foundation for NI (Mental Health Fund)	29,170	124,307	(153,457)	(20)	-
Dept of Justice - Asset Recovery Community Scheme	-	9,000	(9,000)	-	-
Education Authority - Regional Development Funding	-	1,988	-	(1,988)	-
Lisburn & Castlereagh City Council	57	4,290	(3,400)	(600)	347
Lisburn & Castlereagh City Council PCSP	-	5,000	(5,000)	-	-
Mid & East Antrim Borough Council PCSP	128	37,040	(37,008)	(7)	153
NIHE Homelessness Prevention Funds	180	-	(180)	-	-
Probation Board for Northern Ireland - Addiction Services	(537)	109,618	(108,557)	(20)	504
Probation Board for Northern Ireland - Addiction Services ASPIRE	(435)	80,000	(79,077)	(11)	477
Public Health Agency - Cost of Living Scheme	966	10,228	(9,719)	-	1,475
Public Health Agency Clear Project - Mens Mental Health Café	-	4,998	(4,998)	-	-
Public Health Agency Clear Project - Parent Self Care Project	-	4,886	(4,886)	-	-
Public Health Agency Clear Project - Rethink Your Drink Community Programme	-	4,992	(4,977)	-	15
Public Health Agency Clear Project - SMART Recovery Mutual Aid Support Group	-	4,999	(4,999)	-	-
SEHSCT Community Grant	1,866	28,229	(24,274)	(1,312)	4,509
	<u>47,469</u>	<u>429,575</u>	<u>(465,472)</u>	<u>(3,958)</u>	<u>7,614</u>

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
Planned Service Delivery	145,019	109,101	(113,000)	-	141,120
Business Development	61,369	5,372	(22,518)	-	44,223
General funds	1,149,899	1,678,869	(1,676,063)	3,958	1,156,663
	<u>1,356,287</u>	<u>1,793,342</u>	<u>(1,811,581)</u>	<u>3,958</u>	<u>1,342,006</u>

19 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	7,969	-	7,969
Current assets/(liabilities)	1,334,037	7,614	1,341,651
	<u>1,342,006</u>	<u>7,614</u>	<u>1,349,620</u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 March 2023:			
Tangible assets	13,835	-	13,835
Current assets/(liabilities)	1,342,452	47,469	1,389,921
	<u>1,356,287</u>	<u>47,469</u>	<u>1,403,756</u>

20 Related party transactions

The charity was under the control of the board of trustees throughout the year. There are no related party transactions to disclose under FRS 102.

None of the Trustees receive remuneration or other benefit from their work with the charity. Any connection between a Trustee or senior manager of the charity with organisations the charity works with must be disclosed to the full Board of Trustees in the same way as any other contractual relationship with a related party.

During the period ASCERT did not enter into any transactions with related parties.

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

21 Cash generated from operations	2024	2023
	£	£
Deficit for the year	(54,136)	(45,354)
Adjustments for:		
Investment income recognised in statement of financial activities	(58,889)	(25,251)
Depreciation and impairment of tangible fixed assets	9,292	10,766
Movements in working capital:		
(Increase) in debtors	(21,750)	(10,401)
(Decrease) in creditors	(7,647)	(25,683)
Cash absorbed by operations	(133,130)	(95,923)

22 Analysis of changes in net funds

The charity had no material debt during the year.

Action on Substances through Community Education and Related Training

Northern Ireland - Charity number 101239

Annual report

Charity registration number NIC101239

Company registration number NI058832 (Northern Ireland)

**ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND
RELATED TRAINING (ASCERT)**

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Jillian Patchett Dr Andrew Percy Clare Flynn Dr Anne Campbell Angela Boyle Marian Cree Paul Curran Bill Atkinson	(Chairperson) (Vice Chairperson) (Treasurer) (Appointed 27th June 2023)
Secretary	Gary McMichael	
Key Management Personnel	Gary McMichael John Hunsdale Siobhan Wolfe	(Chief Executive) (Director of Operations) (Director of Finance and Corporate Services)
Charity number	NIC101239	
Registered office	23 Bridge Street Lisburn BT28 1XZ	
Auditor	Harbinson Mulholland Centrepoint 24 Ormeau Avenue Belfast BT2 8HS Co. Antrim Northern Ireland BT2 8HS	
Bankers	Nationwide Building Society Nationwide House Pipers Way Swindon SN38 1NW Santander Business 4 St Paul's Square Liverpool L3 9SJ	Aldermore Bank PLC 1st Floor Western House Lynch Wood Peterborough PE2 6FZ
Solicitors	Arthur Cox Victoria House Gloucester Street Belfast BT1 4LS	

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

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ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

Mission Statement and Values

"ASCERT addresses alcohol and drug related issues; reducing harm and supporting positive change."

Our values are the core beliefs of ASCERT that should be reflected in all its activity and are experienced by everyone that encounters the organisation.

Integrity

ASCERT will demonstrate integrity in everything we do, acting honestly and reflecting moral and ethical principles.

Accountability

ASCERT will be open and transparent in its conduct and be answerable to its members and stakeholders.

Hope

ASCERT believes there is hope in every situation, and with the right help at the right time, every person can achieve change for the better.

Progressive

ASCERT will be sensitive to changing needs, consider opportunities to innovate and adapt in order to be effective in the delivery of outcomes for our service users.

Organisation Purposes

ASCERT is a charity that was established with the purpose of reducing the impact of alcohol or drug use in Northern Ireland. The organisations activities are related to drug and alcohol misuse or contributing issues.

The Charity's objects are:

(a) The advancement of health and the reduction of harm of those persons affected by, or are at risk of being affected by, the misuse of or addiction to drugs, alcohol and other similar substances and to help the families and dependents of such persons (hereafter the 'Beneficiaries') through various activities, programmes and support services that address the risk, impact and health and social factors of alcohol and substance misuse and other related issues.

(b) The advancement of education to the beneficiaries, communities and professionals regarding alcohol and substance misuse and other related issues through the provision of information and assistance by various means such as providing information, advice and training and by any other charitable means as the trustees see fit.

The public benefits that flow from purpose (a) include improved knowledge of the risks from substance misuse and reduced levels substance misuse. These benefits will be demonstrated through feedback from beneficiaries and service evaluation. This purpose does not lead to harm. The beneficiaries of this purpose are the general public. They are also young people, adults and families in Northern Ireland who are at risk of substance misuse.

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

The public benefits that flow from purpose (b) include improved health outcomes and reduced levels of substance misuse and reduced harmful effects related to substance misuse. These benefits will be demonstrated through feedback from beneficiaries and assessments carried out during and after beneficiaries engage with our services. This purpose does not lead to harm. The beneficiaries of this purpose are young people and adults in Northern Ireland that use alcohol or drugs and their family members. It also includes workers in organisations that receive advice or training from ASCERT.

Compliance with public benefits requirements

The Charity Trustees have complied with their duty to have due regard to the Charity Commission for Northern Ireland public benefit guidance when exercising any powers or duties to which the guidance is relevant. The services provided by ASCERT are free at the point of delivery and we make every effort to ensure that they are accessible to the target beneficiaries, through promotion of the service, use of accessible facilities and outreach approaches to client services so that services are delivered in localities.

No harm flows from our purposes and the charity have robust governance arrangements to mitigate risk, including robust policies and procedures, an organisational risk register and staff supervision, training and development.

Beneficiaries

The beneficiaries of the charity in this period have included;

- Members of the public that have accessed information or advice
- Young people that have taken part in prevention programmes or accessed direct supports for substance use or mental health
- Adults that have accessed direct supports for substance use or mental health
- Family members that have accessed direct supports because of the impact of another person's substance use
- Young people affected by a parent or carers substance use or mental health
- Parents that have taken part in prevention programmes or accessed direct supports
- Organisations that have accessed information or advice, training or direct support
- Professionals that have accessed information, advice, training or have accessed direct supports for their clients

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Charitable activities

The direct activities undertaken by ASCERT to advance its objectives in this period have included;

- The provision of information and advice services in relation to substance use and other related issues through the production of literature and web-based information; social media; presentations to groups and events; telephone and face to face contacts.
- Providing support to the public, communities and organisations supporting public campaigns, the promotion of support services, provision of advice and practical supports to communities to respond to local needs through the Connections Service and the Mid East Antrim support project.
- Delivery of prevention and harm reduction programmes to young people and families that experience risks or are directly affected by substance use and related issues through ASCERT's Targeted Lifeskills Service and the Should I Drive, drink and drug driving prevention project.
- Delivery of individual and family interventions to young people and family members that are experiencing substance use issues, mental health issues and related social risks in order to reduce risk and harm, through the Drug and Alcohol Intervention Service for Youth (DAISY), Young Peoples Mental Health Service and the Engage Family Therapy Service.
- Provision of individual support to young people and family members impacted by parental alcohol drugs or mental health problems, online supports and awareness raising in the community through the Steps Cope Service.
- Delivery of early interventions and brief treatment to adults affected by substance use or mental health issues and to family members affected by another person's use, through the Steps to Change Service, PBNI Regional Rapid Addiction Response Service, Aspire Addiction and Mental Health Service, the Belfast Primary Care Talking Therapies Service and a counselling service provided to the NIACRO charity.
- The development of people working or volunteering in the statutory or voluntary/community sectors through the delivery of training programmes in relation to substance use, suicide prevention/intervention, mental health, trauma and other related issues.
- The development of practical resources for practitioners to use in their practice to support the people they work with.

The above activities have been delivered through employees, self-employed workers and volunteers. The charity values and promotes the involvement of volunteers in relevant areas of the organisations work.

The charity's work to further the achievements of its aims and objectives is guided by a strategic plan for the period 2018-23 developed and managed by the Board of Directors. This has 5 key strategic outcomes;

1. Influence policy, practice and the public
2. Build capacity and skills to address alcohol, drugs and other related issues
3. Reduce the harm from alcohol or drug use through prevention, early intervention and treatment
4. Help people sustain change and support their recovery
5. Optimise available resources to deliver high quality and effective services

The delivery of the strategic plan is operationalised through an annual corporate business plan which is monitored by the board throughout the year. Achievements and success are measured through monitoring of agreed performance indicators against specific areas of the charity's activities, reported through the management structure and to the Board of Directors.

In this period the Trustees can report that ASCERT provided its services to **16,777** individuals and families across Northern Ireland. The table below shows the reach and outcomes of our services.

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

TRUSTESS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance

Strategic Outcomes	Outcome Measurements
1. Influence policy, practice and the public	17,787 users visited ASCERT website 401,172 views of ASCERT social media 12,523 views of resources on YouTube 446 regional and local partnership groups where given support 1,900 individuals have been supported within community groups 100% of individuals report increased levels of support in addressing drug and alcohol use and 88% report increased knowledge
2. Build capacity and skills to address alcohol, drugs and other related issues	6,394 individuals took part in training programmes and webinars 98% of people report increased skills 94% of people have used skills in practice 98% of people report an increase of knowledge 95% of people report an increase in competence 96% of people report a change in risk taking attitude towards alcohol & drugs
3. Reduce the harm from alcohol or drug use through prevention, early intervention and treatment	13,928 people in total were supported by prevention services (Community services, Education and Lifeskills programmes and Training) 2327 individuals and 522 family members were supported by intervention services 27,585 sessions of treatment were provided 83% of people indicate increased positive choice in their decision making
4. Help people sustain change and support their recovery	16,777 individuals and families in total took part in services 80% of people reported improvement or maintained positive outcomes in their drug use 57% of people reported improved mental health 85% of families report increased strengths and coping skills
5. Optimise available resources to deliver high quality and effective services	ASCERT hold Gold award in Investor in People ASCERT achieved Cyber Essentials Plus accreditation 19 services provide prevention, intervention and training for the community 48 staff and 71 self-employed staff provided services throughout Northern Ireland £2,216,536 budget has been used this year within services

In the 2023-24 period ASCERT completed its transition back from the COVID-19 pandemic within its recovery plan, with offices re-opened and services returning to a hybrid model of in person and remote delivery. The charity piloted a hybrid working model for staff and as a result introduced a hybrid working policy.

The board reviewed its corporate strategy, producing a new strategic plan for 2024-29, engaging stakeholders in that process to ensure the charity has a clear plan for the future to deliver its purpose and meet its stakeholders needs.

ASCERT has played an active role in HSC planning structured to support the development of a strategic plan for substance use to support implementation of the regional substance use strategy.

We have also continued to develop our services over this period. These have included:

- Continued development of a Rethink Your Drink alcohol harm reduction campaign to raise awareness of alcohol related harm and promote positive behaviour change.
- Continued development of the Should I Drive project for 16–24-year-olds to reduce drink and drug driving.
- Implementation of a regional Steps to Cope hidden harm service for young people living with parental alcohol or substance use or parental mental health issues.

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

TRUSTESS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

- Continued support to the Mid East Antrim PCSP to develop and deliver a drug and alcohol support plan to the community;
- Provision of psychological therapies to the Belfast HSCT Primary Care Talking Therapies Hub;
- Delivery of a counselling service for clients of the NIACRO charity;
- Development of a SMART recovery group for people with lived experience of substance use or mental health issues;
- A pilot project of alternative therapies for family members of young people with substance use issues.

ASCERT has continued to strive to ensure quality and continuous improvement in the charity and its services. We have worked with people with lived experience of substance and mental health issues to co-develop a charter for ASCERT service users. The charity has introduced training and initiatives to support the development of the digital skills of the staff team and has supported ongoing workforce development opportunities and staff wellbeing supports.

ASCERT has faced resource challenges in this period with reduction in funding leading to reduced service levels and interruption to services to the PBNI. Uncertainty around the funding landscape and the need for stronger organisational resilience has been addressed by the charity developing a five-year financial sustainability strategy for 2023-28.

Future Plans

In 2023 the board will begin implementation of a new corporate strategy for 2024-29, engaging stakeholders in that process to ensure the charity has a clear plan for the future to deliver its purpose and meet its stakeholders needs.

The corporate strategy has four strategic priorities:

1. Effective Support
6. Influence and Reach
7. Sustainable Growth
8. Demonstrate Quality

In 2024 we will undergo organisational restructuring with a new directorate to support strategic business development and the implementation of ASCERT's sustainability strategy.

ASCERT plans to further develop its services, building on its core substance use services and expanding services in the area of mental health, wellbeing and recovery.

Financial review

ASCERT presents a negative net movement in funds during the year of £(54,136). However, this is due to planned designated funds and restricted funds spend. ASCERT have seen another excellent year with an increase in general reserves of £6,764.

ASCERT hold £7,614 restricted funds at 31st March 2024.

ASCERT continued this year to build on funding success by securing additional funding for a new contract to support the Mid and East Antrim Borough Council PCSP steering group implementation plan, funding from the Assets Recovery Scheme for ASCERTs Should I Drive drink driving awareness project and funding for several small projects through the PHA CLEAR programme to address themes of Mental Health and Emotional Well-being.

The Public Health Agency continues to be the largest source of funding for ASCERT.

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

TRUSTESS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Reserves policy

ASCERT unrestricted funds at 31st March 2024 total £1,342,006 including fixed assets of £7,970. ASCERT have designated £141,120 for planned future service delivery relating to planned activity across April 2024 to March 2025. This includes the designation of funding to support ASCERTs Steps to Cope young peoples' project whilst new funding is being sought and funding towards ASCERTs Rethink Your Drink service, a service need identified emerging from the Pandemic period. This service uses a stepped care approach to support members of the general public who have developed problematic alcohol use. ASCERT have also designated funds towards the outcome of an organisational pay review completed in the year.

ASCERT have also designated £44,223 towards organisational development activities such as marketing development, investment in staff development and development of its IT infrastructure along with some service user involvement initiatives. These designated resources will be utilised by 31st March 2026.

Analysis of Unrestricted Funds	Opening Balance 01/04/2023	Closing Balance 31/03/2024	Movement of Funds during 2023-2024
General Reserve Funds	1,149,899	1,156,663	6,764
Designated Funds- Planned Service Delivery	145,019	141,120	-3,899
Designated funds- Business Development	61,369	44,223	-17,146
Total	1,356,287	1,342,006	-14,281

ASCERT have made a gain to general reserves in the year of £6,764. After deducting fixed assets, ASCERTs general reserves total £1,148,694. Unrestricted reserve funds are considered to be essential to any charity. The objectives of ASCERT's reserve policy include:

- To enable the organisation to sustain operations through delays in payments of committed funding and to accept reimbursable contracts and grants without jeopardising on-going operations.
- To promote public and funder confidence in the long-term sustainability of the organisation by preventing cash flow crises that can diminish its reputation and force the organisations leadership to make expensive short-term, crisis-based decisions.
- To create an internal line of credit to manage cash flow and maintain financial flexibility.
- To help support the long- term financial stability of the organisation and position it to respond to varying economic conditions and changes affecting the organisation's financial position and the ability of the organisation to continuously carry out its mission.

The aim of ASCERTs policy is to hold free reserves of between 3 and 6 months of total expenditure. Based on total expenditure in April 23- March 24 of £2,277,053 ASCERT have achieved its reserves policy target at 31st March 24, however this remains short of its target when based on projected resource needs for the incoming financial year.

ASCERTs resource need in 2024-2025 is expected to increase in line with its sustainability strategy and following an internal pay review. ASCERT have designated additional reserves at March 24 to support the self funding of several services in the period 2024-2025 including ASCERT's Steps to Cope and Rethink your Drink services.

Resource needs in 2024-2025 are projected to be £3.2 million, hence its reserves position at 31st March 24 represents 72% of its reserve's policy target for 2024 onwards. ASCERT board plan to develop a new reserves policy by April 25.

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

TRUSTESS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Structure, governance and management

The ASCERT charity operates within the scope of its governing document, the memorandum and articles of association. The charity is governed by a voluntary Board of Directors that includes offices of Chair, Vice-Chair, and Treasurer. The Board delegates limited responsibility for assurance of governance arrangements to an Audit Risk and Quality Sub-Committee.

The role of the Board of Directors is to advise, govern, oversee policy and direction, and provide strategic leadership to advance the organisation's mission, aims and charitable objectives. The main functions of the Board of Directors are:

- Organisational leadership and advisement
- Formulating strategic direction of the organisation
- Formulation and oversight of policies and procedures
- Ensure legal, ethical and financial integrity and maintain accountability
- Financial management, including adoption and oversight of the annual budget
- Oversight of program planning and evaluation
- Personnel evaluation and staff development
- Review of organisational and programmatic reports
- Promotion of the organisation

Board vacancies are filled through an open recruitment process, advertised through media accessible to all people in Northern Ireland. Selection is based on a role specification, an application and interview process, and appointment is subject to approval of the Board. New board members have an induction that includes responsibilities of board and members, strategy and business issues and key policies and processes prior to taking up their positions.

The board delegates authority for the day-to-day management of the charity to ASCERT Chief Executive, who also acts as Company Secretary. The business of the organisation is managed by the ASCERT Chief Executive and the Senior Management Team;

Gary McMichael Chief Executive
John Hunsdale Director of Operations
Siobhan Wolfe Director of Finance and Corporate Services

Pay for all senior management staff is determined by National Joint Council for Local Government (NJC) pay scales and benchmarked against positions with similar job roles and levels of responsibility for each senior management post.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

The Trustees of the Charity are also Company Directors. The Trustees for the period 1st April 2023 to 31st March 2024 and the approval date of this report were:

Trustees in reporting period	Trustees at the approval date
Jillian Patchett (Chair)	Jillian Patchett (Chair)
Dr Andrew Percy (Vice Chair)	Dr Andrew Percy (Vice Chair)
Clare Flynn (Treasurer)	Clare Flynn (Treasurer)
Dr Anne Campbell	Dr Anne Campbell
Angela Boyle	Angela Boyle
Paul Curran	Paul Curran
Marian Cree	Marian Cree
Bill Atkinson (joined 27 th June 2023)	Bill Atkinson

Risk Management

The Charity manages risk through a robust risk management policy which the board reviews throughout the year and is monitored by the Audit Risk and Quality Sub-Committee. The responsibility for managing the risk policy on a day-to-day basis is delegated to the Chief Executive. ASCERT's risk management policy identifies seven key risk areas.

No.	Key Risk	Appetite
1	Strategic misalignment	Cautious
2	Staff capacity	Cautious
3	Demonstrating outcomes	Cautious
4	Financial sustainability	Averse
5	Safeguarding service users	Averse
6	Cyber-security	Averse
7	Information management	Averse

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulation.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have prepared the financial statements in accordance with United Kingdom Accounting Standards, comprising FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", and applicable law (United Kingdom Generally Accepted Accounting Practice). 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 the affairs of the and of the incoming resources and application of resources, including the income and expenditure, of the for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Statement of Recommended Practice: Accounting and Reporting by Charities (2015);
- make judgments and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the will continue in business.

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

In certain circumstances clients may choose to include an additional statement here which is required to be made within the directors' report as a result of Section 418 of the Companies Act 2006.

In accordance with Section 418, directors' reports shall include a statement, in the case of each director in office at the date the directors' report is approved, that:

(a) so far as the trustee is aware, there is no relevant audit information of which the company's auditors are unaware; and

(b) they have taken all the steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

The trustees' report was approved by the Board of Trustees.



Jillian Patchett

Trustee

Date: 31.10.24

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

Opinion

We have audited the financial statements of Action on Substances Through Community Education and Related Training (ASCERT) (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the statement of financial position, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act (NI) 2008.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and/or senior management, and from our commercial knowledge and experience of the sector;

We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including Charities Act (NI) 2008, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation

- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations;

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in Note 2 were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions;

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC and the company's legal advisors;

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the parent charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



**Angela Craigan (Senior Statutory Auditor)
for and on behalf of Harbinson Mulholland**

**Chartered Accountants
Statutory Auditor**

Centrepoint
24 Ormeau Avenue
Belfast
Co. Antrim
Northern Ireland
BT2 8HS

9/12/24

Harbinson Mulholland is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	
Notes							
Income and endowments from:							
Donations and legacies	3	13,141	-	13,141	16,815	-	16,815
Charitable activities	4	1,668,335	429,575	2,097,910	1,517,488	553,417	2,070,905
Investments	5	58,889	-	58,889	25,251	-	25,251
Other income	6	52,977	-	52,977	58,211	-	58,211
Total income		<u>1,793,342</u>	<u>429,575</u>	<u>2,222,917</u>	<u>1,617,765</u>	<u>553,417</u>	<u>2,171,182</u>
Expenditure on:							
Raising funds	7	4,290	-	4,290	6,591	-	6,591
Charitable activities	8	1,807,291	465,472	2,272,763	1,566,418	643,527	2,209,945
Total expenditure		<u>1,811,581</u>	<u>465,472</u>	<u>2,277,053</u>	<u>1,573,009</u>	<u>643,527</u>	<u>2,216,536</u>
Net expenditure		(18,239)	(35,897)	(54,136)	44,756	(90,110)	(45,354)
Transfers between funds		3,958	(3,958)	-	(8,350)	8,350	-
Net movement in funds	10	(14,281)	(39,855)	(54,136)	36,406	(81,760)	(45,354)
Reconciliation of funds:							
Fund balances at 1 April 2023		1,356,287	47,469	1,403,756	1,319,881	129,229	1,449,110
Fund balances at 31 March 2024		<u>1,342,006</u>	<u>7,614</u>	<u>1,349,620</u>	<u>1,356,287</u>	<u>47,469</u>	<u>1,403,756</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	14		7,969		13,835
Current assets					
Debtors	15	163,803		142,053	
Cash at bank and in hand		1,316,954		1,394,622	
		<u>1,480,757</u>		<u>1,536,675</u>	
Creditors: amounts falling due within one year	16	<u>(139,106)</u>		<u>(146,754)</u>	
Net current assets			<u>1,341,651</u>		<u>1,389,921</u>
Total assets less current liabilities			<u>1,349,620</u>		<u>1,403,756</u>
The funds of the charity					
Restricted income funds	17		7,614		47,469
Unrestricted funds	18		1,342,006		1,356,287
			<u>1,349,620</u>		<u>1,403,756</u>

The financial statements were approved by the trustees on 31.10.24

Jillian Patchett
Trustee

Company Registration Number: NI058832

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024		2023	
		£	£	£	£
Cash flows from operating activities					
Cash absorbed by operations	21		(133,130)		(95,923)
Investing activities					
Purchase of tangible fixed assets		(3,427)		(2,289)	
Investment income received		58,889		25,251	
Net cash generated from investing activities			55,462		22,962
Net cash used in financing activities			-		-
Net decrease in cash and cash equivalents			(77,668)		(72,961)
Cash and cash equivalents at beginning of year			1,394,622		1,467,583
Cash and cash equivalents at end of year			1,316,954		1,394,622

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Action on Substances through Community Education and Related Training (ASCERT) is a private company limited by guarantee incorporated in Northern Ireland. The registered office is 23 Bridge Street, Lisburn, BT28 1XZ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff and overheads are attributed based on the number of staff in each service across ASCERT.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	25% straight line basis
Fixtures and fittings	25% straight line basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies (Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

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 where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Appeals and donations	13,141	16,815

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

4 Income from charitable activities

	Charitable activities 2024 £	Charitable activities 2023 £
Performance related grants	2,097,910	2,070,905
Analysis by fund		
Unrestricted funds	1,668,335	1,517,488
Restricted funds	429,575	553,417
	<u>2,097,910</u>	<u>2,070,905</u>

Performance related grants analysis

	Charitable activities 2024 £	Charitable activities 2023 £
BBC Children in Need	-	500
Belfast City Council	-	4,934
BHSCT Primary Care Talking Therapies	18,459	34,010
Community Foundation for NI (Mental Health Fund)	124,307	87,503
Dept of Justice - Asset Recovery Community Scheme	9,000	3,867
Education Authority- Regional Development Funding	1,988	9,280
GEM Motoring Assist Road Safety Charity	-	4,934
Lisburn & Castlereagh City Council	4,290	3,465
Lisburn & Castlereagh City Council PCSP	5,000	5,000
Mid & East Antrim Borough Council PCSP	37,040	39,600
NIACRO (Community Foundation NI and Dept of Justice)	41,139	30,861
NIHE Homelessness Prevention Funds	-	15,138
Open College Network	-	3,000
Probation Board for Northern Ireland Addiction Services	109,618	264,823
Probation Board for Northern Ireland Addiction Services ASPIRE	80,000	75,240
Public Health Agency	1,618,965	1,456,862
Public Health Agency Clear Project	19,875	4,625
South Eastern Health and Social Care Trust Community Grant	28,229	27,263
	<u>2,097,910</u>	<u>2,070,905</u>

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	58,889	25,251

6 Other income

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Other income	-	2,500
Invoiced services	52,977	55,711
	<u>52,977</u>	<u>58,211</u>

7 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising and publicity		
Other fundraising costs	4,290	6,591
	<u>4,290</u>	<u>6,591</u>

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

8 Expenditure on charitable activities

	Charitable activities 2024 £	Charitable activities 2023 £
Direct costs		
Staff costs	1,723,645	1,678,121
Materials	5,686	8,222
Programme costs	371,824	348,922
Advertising and promotion	24,187	22,352
Insurance costs	9,944	7,448
Consultancy costs	-	81
	<u>2,135,286</u>	<u>2,065,146</u>
Share of support and governance costs (see note 9)		
Support	132,677	115,983
Governance	4,800	28,816
	<u>2,272,763</u>	<u>2,209,945</u>
Analysis by fund		
Unrestricted funds	1,807,291	1,566,418
Restricted funds	465,472	643,527
	<u>2,272,763</u>	<u>2,209,945</u>

9 Support costs allocated to activities

	Charitable activities 2024 £	Total 2023 £
Depreciation	9,292	10,766
Utility	51,378	41,327
Repairs and maintenance	50,431	47,541
Telephone and internet costs	15,310	12,617
Printing, postage and stationery	3,477	3,274
Professional and legal fees	2,327	-
Bank fees	462	458
Governance	4,800	28,816
	<u>137,477</u>	<u>144,799</u>

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

9	Support costs allocated to activities	(Continued)	
	Governance costs comprise:	2024	2023
		£	£
	Audit fees	4,800	3,676
	Legal and professional	-	25,140
		<u>4,800</u>	<u>28,816</u>
		<u><u>4,800</u></u>	<u><u>28,816</u></u>
10	Net movement in funds	2024	2023
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Fees payable for the audit of the charity's financial statements	4,800	3,676
	Depreciation of owned tangible fixed assets	9,292	10,766
		<u>9,292</u>	<u>10,766</u>
		<u><u>9,292</u></u>	<u><u>10,766</u></u>
11	Trustees		
	The charity Trustees were not paid or received any other benefits from employment with the charity in the year (2023: £nil) and they were reimbursed expenses totaling £nil during the year (2023: £nil). No charity Trustees received payment for professional or other services supplied to the charity (2023: £nil).		
12	Employees		
	The average monthly number of employees during the year was:		
		2024	2023
		Number	Number
		43	42
		<u>43</u>	<u>42</u>
		<u><u>43</u></u>	<u><u>42</u></u>
	Employment costs	2024	2023
		£	£
	Wages and salaries	1,264,613	1,186,935
	Social security costs	118,698	116,333
	Other pension costs	60,426	58,466
		<u>1,443,737</u>	<u>1,361,734</u>
		<u><u>1,443,737</u></u>	<u><u>1,361,734</u></u>

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

12 Employees

(Continued)

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2024 Number	2023 Number
£60,001 to £70,000	1	-

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2024 £	2023 £
Aggregate compensation	190,794	165,009

The key management personnel of the charity comprise the Trustees, the Chair, the Chief Executive Officer, the Director of Finance and Corporate Services and the Director of Operations.

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

14 Tangible fixed assets

	Plant and equipment £	Fixtures and fittings £	Total £
Cost			
At 1 April 2023	7,440	135,061	142,501
Additions	-	3,427	3,427
At 31 March 2024	7,440	138,488	145,928
Depreciation and impairment			
At 1 April 2023	7,440	121,226	128,666
Depreciation charged in the year	-	9,292	9,292
At 31 March 2024	7,440	130,519	137,959
Carrying amount			
At 31 March 2024	-	7,969	7,969
At 31 March 2023	-	13,835	13,835

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

15 Debtors	2024	2023
	£	£
Amounts falling due within one year:		
Other debtors	142,666	122,412
Prepayments and accrued income	21,137	19,641
	<u>163,803</u>	<u>142,053</u>
	<u><u>163,803</u></u>	<u><u>142,053</u></u>
16 Creditors: amounts falling due within one year	2024	2023
	£	£
Trade creditors	82,321	117,229
Accruals and deferred income	56,785	29,525
	<u>139,106</u>	<u>146,754</u>
	<u><u>139,106</u></u>	<u><u>146,754</u></u>

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
BBC Children in Need	16,074	-	(15,940)	-	134
Community Foundation for NI (Mental Health Fund)	29,170	124,307	(153,457)	(20)	-
Dept of Justice - Asset Recovery Community Scheme	-	9,000	(9,000)	-	-
Education Authority - Regional Development Funding	-	1,988	-	(1,988)	-
Lisburn & Castlereagh City Council	57	4,290	(3,400)	(600)	347
Lisburn & Castlereagh City Council PCSP	-	5,000	(5,000)	-	-
Mid & East Antrim Borough Council PCSP	128	37,040	(37,008)	(7)	153
NIHE Homelessness Prevention Funds	180	-	(180)	-	-
Probation Board for Northern Ireland - Addiction Services	(537)	109,618	(108,557)	(20)	504
Probation Board for Northern Ireland - Addiction Services ASPIRE	(435)	80,000	(79,077)	(11)	477
Public Health Agency - Cost of Living Scheme	966	10,228	(9,719)	-	1,475
Public Health Agency Clear Project - Mens Mental Health Café	-	4,998	(4,998)	-	-
Public Health Agency Clear Project - Parent Self Care Project	-	4,886	(4,886)	-	-
Public Health Agency Clear Project - Rethink Your Drink Community Programme	-	4,992	(4,977)	-	15
Public Health Agency Clear Project - SMART Recovery Mutual Aid Support Group	-	4,999	(4,999)	-	-
SEHSCT Community Grant	1,866	28,229	(24,274)	(1,312)	4,509
	<u>47,469</u>	<u>429,575</u>	<u>(465,472)</u>	<u>(3,958)</u>	<u>7,614</u>

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
Planned Service Delivery	145,019	109,101	(113,000)	-	141,120
Business Development	61,369	5,372	(22,518)	-	44,223
General funds	1,149,899	1,678,869	(1,676,063)	3,958	1,156,663
	<u>1,356,287</u>	<u>1,793,342</u>	<u>(1,811,581)</u>	<u>3,958</u>	<u>1,342,006</u>

19 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	7,969	-	7,969
Current assets/(liabilities)	1,334,037	7,614	1,341,651
	<u>1,342,006</u>	<u>7,614</u>	<u>1,349,620</u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 March 2023:			
Tangible assets	13,835	-	13,835
Current assets/(liabilities)	1,342,452	47,469	1,389,921
	<u>1,356,287</u>	<u>47,469</u>	<u>1,403,756</u>

20 Related party transactions

The charity was under the control of the board of trustees throughout the year. There are no related party transactions to disclose under FRS 102.

None of the Trustees receive remuneration or other benefit from their work with the charity. Any connection between a Trustee or senior manager of the charity with organisations the charity works with must be disclosed to the full Board of Trustees in the same way as any other contractual relationship with a related party.

During the period ASCERT did not enter into any transactions with related parties.

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

21	Cash generated from operations	2024	2023
		£	£
	Deficit for the year	(54,136)	(45,354)
	Adjustments for:		
	Investment income recognised in statement of financial activities	(58,889)	(25,251)
	Depreciation and impairment of tangible fixed assets	9,292	10,766
	Movements in working capital:		
	(Increase) in debtors	(21,750)	(10,401)
	(Decrease) in creditors	(7,647)	(25,683)
	Cash absorbed by operations	(133,130)	(95,923)

22 Analysis of changes in net funds

The charity had no material debt during the year.

Annual return

Charity registration number NIC101239

Company registration number NI058832 (Northern Ireland)

**ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND
RELATED TRAINING (ASCERT)**

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Jillian Patchett Dr Andrew Percy Clare Flynn Dr Anne Campbell Angela Boyle Marian Cree Paul Curran Bill Atkinson	(Chairperson) (Vice Chairperson) (Treasurer) (Appointed 27th June 2023)
Secretary	Gary McMichael	
Key Management Personnel	Gary McMichael John Hunsdale Siobhan Wolfe	(Chief Executive) (Director of Operations) (Director of Finance and Corporate Services)
Charity number	NIC101239	
Registered office	23 Bridge Street Lisburn BT28 1XZ	
Auditor	Harbinson Mulholland Centrepoint 24 Ormeau Avenue Belfast BT2 8HS Co. Antrim Northern Ireland BT2 8HS	
Bankers	Nationwide Building Society Nationwide House Pipers Way Swindon SN38 1NW Santander Business 4 St Paul's Square Liverpool L3 9SJ	Aldermore Bank PLC 1st Floor Western House Lynch Wood Peterborough PE2 6FZ
Solicitors	Arthur Cox Victoria House Gloucester Street Belfast BT1 4LS	

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

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ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

Mission Statement and Values

"ASCERT addresses alcohol and drug related issues; reducing harm and supporting positive change."

Our values are the core beliefs of ASCERT that should be reflected in all its activity and are experienced by everyone that encounters the organisation.

Integrity

ASCERT will demonstrate integrity in everything we do, acting honestly and reflecting moral and ethical principles.

Accountability

ASCERT will be open and transparent in its conduct and be answerable to its members and stakeholders.

Hope

ASCERT believes there is hope in every situation, and with the right help at the right time, every person can achieve change for the better.

Progressive

ASCERT will be sensitive to changing needs, consider opportunities to innovate and adapt in order to be effective in the delivery of outcomes for our service users.

Organisation Purposes

ASCERT is a charity that was established with the purpose of reducing the impact of alcohol or drug use in Northern Ireland. The organisations activities are related to drug and alcohol misuse or contributing issues.

The Charity's objects are:

(a) The advancement of health and the reduction of harm of those persons affected by, or are at risk of being affected by, the misuse of or addiction to drugs, alcohol and other similar substances and to help the families and dependents of such persons (hereafter the 'Beneficiaries') through various activities, programmes and support services that address the risk, impact and health and social factors of alcohol and substance misuse and other related issues.

(b) The advancement of education to the beneficiaries, communities and professionals regarding alcohol and substance misuse and other related issues through the provision of information and assistance by various means such as providing information, advice and training and by any other charitable means as the trustees see fit.

The public benefits that flow from purpose (a) include improved knowledge of the risks from substance misuse and reduced levels substance misuse. These benefits will be demonstrated through feedback from beneficiaries and service evaluation. This purpose does not lead to harm. The beneficiaries of this purpose are the general public. They are also young people, adults and families in Northern Ireland who are at risk of substance misuse.

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

The public benefits that flow from purpose (b) include improved health outcomes and reduced levels of substance misuse and reduced harmful effects related to substance misuse. These benefits will be demonstrated through feedback from beneficiaries and assessments carried out during and after beneficiaries engage with our services. This purpose does not lead to harm. The beneficiaries of this purpose are young people and adults in Northern Ireland that use alcohol or drugs and their family members. It also includes workers in organisations that receive advice or training from ASCERT.

Compliance with public benefits requirements

The Charity Trustees have complied with their duty to have due regard to the Charity Commission for Northern Ireland public benefit guidance when exercising any powers or duties to which the guidance is relevant. The services provided by ASCERT are free at the point of delivery and we make every effort to ensure that they are accessible to the target beneficiaries, through promotion of the service, use of accessible facilities and outreach approaches to client services so that services are delivered in localities.

No harm flows from our purposes and the charity have robust governance arrangements to mitigate risk, including robust policies and procedures, an organisational risk register and staff supervision, training and development.

Beneficiaries

The beneficiaries of the charity in this period have included;

- Members of the public that have accessed information or advice
- Young people that have taken part in prevention programmes or accessed direct supports for substance use or mental health
- Adults that have accessed direct supports for substance use or mental health
- Family members that have accessed direct supports because of the impact of another person's substance use
- Young people affected by a parent or carers substance use or mental health
- Parents that have taken part in prevention programmes or accessed direct supports
- Organisations that have accessed information or advice, training or direct support
- Professionals that have accessed information, advice, training or have accessed direct supports for their clients

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Charitable activities

The direct activities undertaken by ASCERT to advance its objectives in this period have included;

- The provision of information and advice services in relation to substance use and other related issues through the production of literature and web-based information; social media; presentations to groups and events; telephone and face to face contacts.
- Providing support to the public, communities and organisations supporting public campaigns, the promotion of support services, provision of advice and practical supports to communities to respond to local needs through the Connections Service and the Mid East Antrim support project.
- Delivery of prevention and harm reduction programmes to young people and families that experience risks or are directly affected by substance use and related issues through ASCERT's Targeted Lifeskills Service and the Should I Drive, drink and drug driving prevention project.
- Delivery of individual and family interventions to young people and family members that are experiencing substance use issues, mental health issues and related social risks in order to reduce risk and harm, through the Drug and Alcohol Intervention Service for Youth (DAISY), Young Peoples Mental Health Service and the Engage Family Therapy Service.
- Provision of individual support to young people and family members impacted by parental alcohol drugs or mental health problems, online supports and awareness raising in the community through the Steps Cope Service.
- Delivery of early interventions and brief treatment to adults affected by substance use or mental health issues and to family members affected by another person's use, through the Steps to Change Service, PBNI Regional Rapid Addiction Response Service, Aspire Addiction and Mental Health Service, the Belfast Primary Care Talking Therapies Service and a counselling service provided to the NIACRO charity.
- The development of people working or volunteering in the statutory or voluntary/community sectors through the delivery of training programmes in relation to substance use, suicide prevention/intervention, mental health, trauma and other related issues.
- The development of practical resources for practitioners to use in their practice to support the people they work with.

The above activities have been delivered through employees, self-employed workers and volunteers. The charity values and promotes the involvement of volunteers in relevant areas of the organisations work.

The charity's work to further the achievements of its aims and objectives is guided by a strategic plan for the period 2018-23 developed and managed by the Board of Directors. This has 5 key strategic outcomes;

1. Influence policy, practice and the public
2. Build capacity and skills to address alcohol, drugs and other related issues
3. Reduce the harm from alcohol or drug use through prevention, early intervention and treatment
4. Help people sustain change and support their recovery
5. Optimise available resources to deliver high quality and effective services

The delivery of the strategic plan is operationalised through an annual corporate business plan which is monitored by the board throughout the year. Achievements and success are measured through monitoring of agreed performance indicators against specific areas of the charity's activities, reported through the management structure and to the Board of Directors.

In this period the Trustees can report that ASCERT provided its services to **16,777** individuals and families across Northern Ireland. The table below shows the reach and outcomes of our services.

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

TRUSTESS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance

Strategic Outcomes	Outcome Measurements
1. Influence policy, practice and the public	17,787 users visited ASCERT website 401,172 views of ASCERT social media 12,523 views of resources on YouTube 446 regional and local partnership groups where given support 1,900 individuals have been supported within community groups 100% of individuals report increased levels of support in addressing drug and alcohol use and 88% report increased knowledge
2. Build capacity and skills to address alcohol, drugs and other related issues	6,394 individuals took part in training programmes and webinars 98% of people report increased skills 94% of people have used skills in practice 98% of people report an increase of knowledge 95% of people report an increase in competence 96% of people report a change in risk taking attitude towards alcohol & drugs
3. Reduce the harm from alcohol or drug use through prevention, early intervention and treatment	13,928 people in total were supported by prevention services (Community services, Education and Lifeskills programmes and Training) 2327 individuals and 522 family members were supported by intervention services 27,585 sessions of treatment were provided 83% of people indicate increased positive choice in their decision making
4. Help people sustain change and support their recovery	16,777 individuals and families in total took part in services 80% of people reported improvement or maintained positive outcomes in their drug use 57% of people reported improved mental health 85% of families report increased strengths and coping skills
5. Optimise available resources to deliver high quality and effective services	ASCERT hold Gold award in Investor in People ASCERT achieved Cyber Essentials Plus accreditation 19 services provide prevention, intervention and training for the community 48 staff and 71 self-employed staff provided services throughout Northern Ireland £2,216,536 budget has been used this year within services

In the 2023-24 period ASCERT completed its transition back from the COVID-19 pandemic within its recovery plan, with offices re-opened and services returning to a hybrid model of in person and remote delivery. The charity piloted a hybrid working model for staff and as a result introduced a hybrid working policy.

The board reviewed its corporate strategy, producing a new strategic plan for 2024-29, engaging stakeholders in that process to ensure the charity has a clear plan for the future to deliver its purpose and meet its stakeholders needs.

ASCERT has played an active role in HSC planning structured to support the development of a strategic plan for substance use to support implementation of the regional substance use strategy.

We have also continued to develop our services over this period. These have included:

- Continued development of a Rethink Your Drink alcohol harm reduction campaign to raise awareness of alcohol related harm and promote positive behaviour change.
- Continued development of the Should I Drive project for 16–24-year-olds to reduce drink and drug driving.
- Implementation of a regional Steps to Cope hidden harm service for young people living with parental alcohol or substance use or parental mental health issues.

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

TRUSTESS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

- Continued support to the Mid East Antrim PCSP to develop and deliver a drug and alcohol support plan to the community;
- Provision of psychological therapies to the Belfast HSCT Primary Care Talking Therapies Hub;
- Delivery of a counselling service for clients of the NIACRO charity;
- Development of a SMART recovery group for people with lived experience of substance use or mental health issues;
- A pilot project of alternative therapies for family members of young people with substance use issues.

ASCERT has continued to strive to ensure quality and continuous improvement in the charity and its services. We have worked with people with lived experience of substance and mental health issues to co-develop a charter for ASCERT service users. The charity has introduced training and initiatives to support the development of the digital skills of the staff team and has supported ongoing workforce development opportunities and staff wellbeing supports.

ASCERT has faced resource challenges in this period with reduction in funding leading to reduced service levels and interruption to services to the PBNI. Uncertainty around the funding landscape and the need for stronger organisational resilience has been addressed by the charity developing a five-year financial sustainability strategy for 2023-28.

Future Plans

In 2023 the board will begin implementation of a new corporate strategy for 2024-29, engaging stakeholders in that process to ensure the charity has a clear plan for the future to deliver its purpose and meet its stakeholders needs.

The corporate strategy has four strategic priorities:

1. Effective Support
6. Influence and Reach
7. Sustainable Growth
8. Demonstrate Quality

In 2024 we will undergo organisational restructuring with a new directorate to support strategic business development and the implementation of ASCERT's sustainability strategy.

ASCERT plans to further develop its services, building on its core substance use services and expanding services in the area of mental health, wellbeing and recovery.

Financial review

ASCERT presents a negative net movement in funds during the year of £(54,136). However, this is due to planned designated funds and restricted funds spend. ASCERT have seen another excellent year with an increase in general reserves of £6,764.

ASCERT hold £7,614 restricted funds at 31st March 2024.

ASCERT continued this year to build on funding success by securing additional funding for a new contract to support the Mid and East Antrim Borough Council PCSP steering group implementation plan, funding from the Assets Recovery Scheme for ASCERTs Should I Drive drink driving awareness project and funding for several small projects through the PHA CLEAR programme to address themes of Mental Health and Emotional Well-being.

The Public Health Agency continues to be the largest source of funding for ASCERT.

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

TRUSTESS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Reserves policy

ASCERT unrestricted funds at 31st March 2024 total £1,342,006 including fixed assets of £7,970. ASCERT have designated £141,120 for planned future service delivery relating to planned activity across April 2024 to March 2025. This includes the designation of funding to support ASCERTs Steps to Cope young peoples' project whilst new funding is being sought and funding towards ASCERTs Rethink Your Drink service, a service need identified emerging from the Pandemic period. This service uses a stepped care approach to support members of the general public who have developed problematic alcohol use. ASCERT have also designated funds towards the outcome of an organisational pay review completed in the year.

ASCERT have also designated £44,223 towards organisational development activities such as marketing development, investment in staff development and development of its IT infrastructure along with some service user involvement initiatives. These designated resources will be utilised by 31st March 2026.

Analysis of Unrestricted Funds	Opening Balance 01/04/2023	Closing Balance 31/03/2024	Movement of Funds during 2023-2024
General Reserve Funds	1,149,899	1,156,663	6,764
Designated Funds- Planned Service Delivery	145,019	141,120	-3,899
Designated funds- Business Development	61,369	44,223	-17,146
Total	1,356,287	1,342,006	-14,281

ASCERT have made a gain to general reserves in the year of £6,764. After deducting fixed assets, ASCERTs general reserves total £1,148,694. Unrestricted reserve funds are considered to be essential to any charity. The objectives of ASCERT's reserve policy include:

- To enable the organisation to sustain operations through delays in payments of committed funding and to accept reimbursable contracts and grants without jeopardising on-going operations.
- To promote public and funder confidence in the long-term sustainability of the organisation by preventing cash flow crises that can diminish its reputation and force the organisations leadership to make expensive short-term, crisis-based decisions.
- To create an internal line of credit to manage cash flow and maintain financial flexibility.
- To help support the long- term financial stability of the organisation and position it to respond to varying economic conditions and changes affecting the organisation's financial position and the ability of the organisation to continuously carry out its mission.

The aim of ASCERTs policy is to hold free reserves of between 3 and 6 months of total expenditure. Based on total expenditure in April 23- March 24 of £2,277,053 ASCERT have achieved its reserves policy target at 31st March 24, however this remains short of its target when based on projected resource needs for the incoming financial year.

ASCERTs resource need in 2024-2025 is expected to increase in line with its sustainability strategy and following an internal pay review. ASCERT have designated additional reserves at March 24 to support the self funding of several services in the period 2024-2025 including ASCERT's Steps to Cope and Rethink your Drink services.

Resource needs in 2024-2025 are projected to be £3.2 million, hence its reserves position at 31st March 24 represents 72% of its reserve's policy target for 2024 onwards. ASCERT board plan to develop a new reserves policy by April 25.

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

TRUSTESS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Structure, governance and management

The ASCERT charity operates within the scope of its governing document, the memorandum and articles of association. The charity is governed by a voluntary Board of Directors that includes offices of Chair, Vice-Chair, and Treasurer. The Board delegates limited responsibility for assurance of governance arrangements to an Audit Risk and Quality Sub-Committee.

The role of the Board of Directors is to advise, govern, oversee policy and direction, and provide strategic leadership to advance the organisation's mission, aims and charitable objectives. The main functions of the Board of Directors are:

- Organisational leadership and advisement
- Formulating strategic direction of the organisation
- Formulation and oversight of policies and procedures
- Ensure legal, ethical and financial integrity and maintain accountability
- Financial management, including adoption and oversight of the annual budget
- Oversight of program planning and evaluation
- Personnel evaluation and staff development
- Review of organisational and programmatic reports
- Promotion of the organisation

Board vacancies are filled through an open recruitment process, advertised through media accessible to all people in Northern Ireland. Selection is based on a role specification, an application and interview process, and appointment is subject to approval of the Board. New board members have an induction that includes responsibilities of board and members, strategy and business issues and key policies and processes prior to taking up their positions.

The board delegates authority for the day-to-day management of the charity to ASCERT Chief Executive, who also acts as Company Secretary. The business of the organisation is managed by the ASCERT Chief Executive and the Senior Management Team;

Gary McMichael Chief Executive
John Hunsdale Director of Operations
Siobhan Wolfe Director of Finance and Corporate Services

Pay for all senior management staff is determined by National Joint Council for Local Government (NJC) pay scales and benchmarked against positions with similar job roles and levels of responsibility for each senior management post.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

The Trustees of the Charity are also Company Directors. The Trustees for the period 1st April 2023 to 31st March 2024 and the approval date of this report were:

Trustees in reporting period	Trustees at the approval date
Jillian Patchett (Chair)	Jillian Patchett (Chair)
Dr Andrew Percy (Vice Chair)	Dr Andrew Percy (Vice Chair)
Clare Flynn (Treasurer)	Clare Flynn (Treasurer)
Dr Anne Campbell	Dr Anne Campbell
Angela Boyle	Angela Boyle
Paul Curran	Paul Curran
Marian Cree	Marian Cree
Bill Atkinson (joined 27 th June 2023)	Bill Atkinson

Risk Management

The Charity manages risk through a robust risk management policy which the board reviews throughout the year and is monitored by the Audit Risk and Quality Sub-Committee. The responsibility for managing the risk policy on a day-to-day basis is delegated to the Chief Executive. ASCERT's risk management policy identifies seven key risk areas.

No.	Key Risk	Appetite
1	Strategic misalignment	Cautious
2	Staff capacity	Cautious
3	Demonstrating outcomes	Cautious
4	Financial sustainability	Averse
5	Safeguarding service users	Averse
6	Cyber-security	Averse
7	Information management	Averse

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulation.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have prepared the financial statements in accordance with United Kingdom Accounting Standards, comprising FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", and applicable law (United Kingdom Generally Accepted Accounting Practice). 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 the affairs of the and of the incoming resources and application of resources, including the income and expenditure, of the for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Statement of Recommended Practice: Accounting and Reporting by Charities (2015);
- make judgments and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the will continue in business.

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

In certain circumstances clients may choose to include an additional statement here which is required to be made within the directors' report as a result of Section 418 of the Companies Act 2006.

In accordance with Section 418, directors' reports shall include a statement, in the case of each director in office at the date the directors' report is approved, that:

- (a) so far as the trustee is aware, there is no relevant audit information of which the company's auditors are unaware; and
- (b) they have taken all the steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

The trustees' report was approved by the Board of Trustees.



Jillian Patchett

Trustee

Date: 31.10.24

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

Opinion

We have audited the financial statements of Action on Substances Through Community Education and Related Training (ASCERT) (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the statement of financial position, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act (NI) 2008.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and/or senior management, and from our commercial knowledge and experience of the sector;

We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including Charities Act (NI) 2008, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation

- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations;

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in Note 2 were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions;

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC and the company's legal advisors;

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the parent charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



**Angela Craigan (Senior Statutory Auditor)
for and on behalf of Harbinson Mulholland**

Chartered Accountants Statutory Auditor

Centrepoint
24 Ormeau Avenue
Belfast
Co. Antrim
Northern Ireland
BT2 8HS

9/12/24

Harbinson Mulholland is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	
Notes							
Income and endowments from:							
Donations and legacies	3	13,141	-	13,141	16,815	-	16,815
Charitable activities	4	1,668,335	429,575	2,097,910	1,517,488	553,417	2,070,905
Investments	5	58,889	-	58,889	25,251	-	25,251
Other income	6	52,977	-	52,977	58,211	-	58,211
Total income		<u>1,793,342</u>	<u>429,575</u>	<u>2,222,917</u>	<u>1,617,765</u>	<u>553,417</u>	<u>2,171,182</u>
Expenditure on:							
Raising funds	7	4,290	-	4,290	6,591	-	6,591
Charitable activities	8	1,807,291	465,472	2,272,763	1,566,418	643,527	2,209,945
Total expenditure		<u>1,811,581</u>	<u>465,472</u>	<u>2,277,053</u>	<u>1,573,009</u>	<u>643,527</u>	<u>2,216,536</u>
Net expenditure		(18,239)	(35,897)	(54,136)	44,756	(90,110)	(45,354)
Transfers between funds		3,958	(3,958)	-	(8,350)	8,350	-
Net movement in funds	10	(14,281)	(39,855)	(54,136)	36,406	(81,760)	(45,354)
Reconciliation of funds:							
Fund balances at 1 April 2023		1,356,287	47,469	1,403,756	1,319,881	129,229	1,449,110
Fund balances at 31 March 2024		<u>1,342,006</u>	<u>7,614</u>	<u>1,349,620</u>	<u>1,356,287</u>	<u>47,469</u>	<u>1,403,756</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	14		7,969		13,835
Current assets					
Debtors	15	163,803		142,053	
Cash at bank and in hand		1,316,954		1,394,622	
		<u>1,480,757</u>		<u>1,536,675</u>	
Creditors: amounts falling due within one year	16	<u>(139,106)</u>		<u>(146,754)</u>	
Net current assets			<u>1,341,651</u>		<u>1,389,921</u>
Total assets less current liabilities			<u>1,349,620</u>		<u>1,403,756</u>
The funds of the charity					
Restricted income funds	17		7,614		47,469
Unrestricted funds	18		1,342,006		1,356,287
			<u>1,349,620</u>		<u>1,403,756</u>

The financial statements were approved by the trustees on 31.10.24

Jillian Patchett
Trustee

Company Registration Number: NI058832

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024		2023	
		£	£	£	£
Cash flows from operating activities					
Cash absorbed by operations	21		(133,130)		(95,923)
Investing activities					
Purchase of tangible fixed assets		(3,427)		(2,289)	
Investment income received		58,889		25,251	
Net cash generated from investing activities			55,462		22,962
Net cash used in financing activities			-		-
Net decrease in cash and cash equivalents			(77,668)		(72,961)
Cash and cash equivalents at beginning of year			1,394,622		1,467,583
Cash and cash equivalents at end of year			1,316,954		1,394,622

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Action on Substances through Community Education and Related Training (ASCERT) is a private company limited by guarantee incorporated in Northern Ireland. The registered office is 23 Bridge Street, Lisburn, BT28 1XZ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff and overheads are attributed based on the number of staff in each service across ASCERT.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	25% straight line basis
Fixtures and fittings	25% straight line basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies (Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

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 where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Appeals and donations	13,141	16,815

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

4 Income from charitable activities

	Charitable activities 2024 £	Charitable activities 2023 £
Performance related grants	2,097,910	2,070,905
Analysis by fund		
Unrestricted funds	1,668,335	1,517,488
Restricted funds	429,575	553,417
	<u>2,097,910</u>	<u>2,070,905</u>

Performance related grants analysis

	Charitable activities 2024 £	Charitable activities 2023 £
BBC Children in Need	-	500
Belfast City Council	-	4,934
BHSCT Primary Care Talking Therapies	18,459	34,010
Community Foundation for NI (Mental Health Fund)	124,307	87,503
Dept of Justice - Asset Recovery Community Scheme	9,000	3,867
Education Authority- Regional Development Funding	1,988	9,280
GEM Motoring Assist Road Safety Charity	-	4,934
Lisburn & Castlereagh City Council	4,290	3,465
Lisburn & Castlereagh City Council PCSP	5,000	5,000
Mid & East Antrim Borough Council PCSP	37,040	39,600
NIACRO (Community Foundation NI and Dept of Justice)	41,139	30,861
NIHE Homelessness Prevention Funds	-	15,138
Open College Network	-	3,000
Probation Board for Northern Ireland Addiction Services	109,618	264,823
Probation Board for Northern Ireland Addiction Services ASPIRE	80,000	75,240
Public Health Agency	1,618,965	1,456,862
Public Health Agency Clear Project	19,875	4,625
South Eastern Health and Social Care Trust Community Grant	28,229	27,263
	<u>2,097,910</u>	<u>2,070,905</u>

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	58,889	25,251

6 Other income

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Other income	-	2,500
Invoiced services	52,977	55,711
	<u>52,977</u>	<u>58,211</u>

7 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising and publicity		
Other fundraising costs	4,290	6,591
	<u>4,290</u>	<u>6,591</u>

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

8 Expenditure on charitable activities

	Charitable activities 2024 £	Charitable activities 2023 £
Direct costs		
Staff costs	1,723,645	1,678,121
Materials	5,686	8,222
Programme costs	371,824	348,922
Advertising and promotion	24,187	22,352
Insurance costs	9,944	7,448
Consultancy costs	-	81
	<u>2,135,286</u>	<u>2,065,146</u>
Share of support and governance costs (see note 9)		
Support	132,677	115,983
Governance	4,800	28,816
	<u>2,272,763</u>	<u>2,209,945</u>
Analysis by fund		
Unrestricted funds	1,807,291	1,566,418
Restricted funds	465,472	643,527
	<u>2,272,763</u>	<u>2,209,945</u>

9 Support costs allocated to activities

	Charitable activities 2024 £	Total 2023 £
Depreciation	9,292	10,766
Utility	51,378	41,327
Repairs and maintenance	50,431	47,541
Telephone and internet costs	15,310	12,617
Printing, postage and stationery	3,477	3,274
Professional and legal fees	2,327	-
Bank fees	462	458
Governance	4,800	28,816
	<u>137,477</u>	<u>144,799</u>

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

9	Support costs allocated to activities	(Continued)	
		2024	2023
	Governance costs comprise:	£	£
	Audit fees	4,800	3,676
	Legal and professional	-	25,140
		<u>4,800</u>	<u>28,816</u>
10	Net movement in funds	2024	2023
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Fees payable for the audit of the charity's financial statements	4,800	3,676
	Depreciation of owned tangible fixed assets	9,292	10,766
		<u>9,292</u>	<u>10,766</u>
11	Trustees		
	The charity Trustees were not paid or received any other benefits from employment with the charity in the year (2023: £nil) and they were reimbursed expenses totaling £nil during the year (2023: £nil). No charity Trustees received payment for professional or other services supplied to the charity (2023: £nil).		
12	Employees		
	The average monthly number of employees during the year was:		
		2024	2023
		Number	Number
		43	42
		<u>43</u>	<u>42</u>
	Employment costs	2024	2023
		£	£
	Wages and salaries	1,264,613	1,186,935
	Social security costs	118,698	116,333
	Other pension costs	60,426	58,466
		<u>1,443,737</u>	<u>1,361,734</u>

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

12 Employees

(Continued)

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2024 Number	2023 Number
£60,001 to £70,000	1	-

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2024 £	2023 £
Aggregate compensation	190,794	165,009

The key management personnel of the charity comprise the Trustees, the Chair, the Chief Executive Officer, the Director of Finance and Corporate Services and the Director of Operations.

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

14 Tangible fixed assets

	Plant and equipment £	Fixtures and fittings £	Total £
Cost			
At 1 April 2023	7,440	135,061	142,501
Additions	-	3,427	3,427
At 31 March 2024	7,440	138,488	145,928
Depreciation and impairment			
At 1 April 2023	7,440	121,226	128,666
Depreciation charged in the year	-	9,292	9,292
At 31 March 2024	7,440	130,519	137,959
Carrying amount			
At 31 March 2024	-	7,969	7,969
At 31 March 2023	-	13,835	13,835

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

15 Debtors	2024	2023
	£	£
Amounts falling due within one year:		
Other debtors	142,666	122,412
Prepayments and accrued income	21,137	19,641
	<u>163,803</u>	<u>142,053</u>
	<u><u>163,803</u></u>	<u><u>142,053</u></u>
16 Creditors: amounts falling due within one year	2024	2023
	£	£
Trade creditors	82,321	117,229
Accruals and deferred income	56,785	29,525
	<u>139,106</u>	<u>146,754</u>
	<u><u>139,106</u></u>	<u><u>146,754</u></u>

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
BBC Children in Need	16,074	-	(15,940)	-	134
Community Foundation for NI (Mental Health Fund)	29,170	124,307	(153,457)	(20)	-
Dept of Justice - Asset Recovery Community Scheme	-	9,000	(9,000)	-	-
Education Authority - Regional Development Funding	-	1,988	-	(1,988)	-
Lisburn & Castlereagh City Council	57	4,290	(3,400)	(600)	347
Lisburn & Castlereagh City Council PCSP	-	5,000	(5,000)	-	-
Mid & East Antrim Borough Council PCSP	128	37,040	(37,008)	(7)	153
NIHE Homelessness Prevention Funds	180	-	(180)	-	-
Probation Board for Northern Ireland - Addiction Services	(537)	109,618	(108,557)	(20)	504
Probation Board for Northern Ireland - Addiction Services ASPIRE	(435)	80,000	(79,077)	(11)	477
Public Health Agency - Cost of Living Scheme	966	10,228	(9,719)	-	1,475
Public Health Agency Clear Project - Mens Mental Health Café	-	4,998	(4,998)	-	-
Public Health Agency Clear Project - Parent Self Care Project	-	4,886	(4,886)	-	-
Public Health Agency Clear Project - Rethink Your Drink Community Programme	-	4,992	(4,977)	-	15
Public Health Agency Clear Project - SMART Recovery Mutual Aid Support Group	-	4,999	(4,999)	-	-
SEHSCT Community Grant	1,866	28,229	(24,274)	(1,312)	4,509
	<u>47,469</u>	<u>429,575</u>	<u>(465,472)</u>	<u>(3,958)</u>	<u>7,614</u>

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
Planned Service Delivery	145,019	109,101	(113,000)	-	141,120
Business Development	61,369	5,372	(22,518)	-	44,223
General funds	1,149,899	1,678,869	(1,676,063)	3,958	1,156,663
	<u>1,356,287</u>	<u>1,793,342</u>	<u>(1,811,581)</u>	<u>3,958</u>	<u>1,342,006</u>

19 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	7,969	-	7,969
Current assets/(liabilities)	1,334,037	7,614	1,341,651
	<u>1,342,006</u>	<u>7,614</u>	<u>1,349,620</u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 March 2023:			
Tangible assets	13,835	-	13,835
Current assets/(liabilities)	1,342,452	47,469	1,389,921
	<u>1,356,287</u>	<u>47,469</u>	<u>1,403,756</u>

20 Related party transactions

The charity was under the control of the board of trustees throughout the year. There are no related party transactions to disclose under FRS 102.

None of the Trustees receive remuneration or other benefit from their work with the charity. Any connection between a Trustee or senior manager of the charity with organisations the charity works with must be disclosed to the full Board of Trustees in the same way as any other contractual relationship with a related party.

During the period ASCERT did not enter into any transactions with related parties.

ACTION ON SUBSTANCES THROUGH COMMUNITY EDUCATION AND RELATED TRAINING (ASCERT)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

21 Cash generated from operations	2024	2023
	£	£
Deficit for the year	(54,136)	(45,354)
Adjustments for:		
Investment income recognised in statement of financial activities	(58,889)	(25,251)
Depreciation and impairment of tangible fixed assets	9,292	10,766
Movements in working capital:		
(Increase) in debtors	(21,750)	(10,401)
(Decrease) in creditors	(7,647)	(25,683)
Cash absorbed by operations	<u>(133,130)</u>	<u>(95,923)</u>

22 Analysis of changes in net funds

The charity had no material debt during the year.

Accounts

**Action on Substances Through Community Education and Related Training
(ASCERT)
Company Limited by Guarantee
Financial Statements
Year Ended 31 March 2023**

**Company No: NI058832
Charity No: NIC101239**

**Action on Substances Through Community Education and Related Training (ASCERT)
Company Limited by Guarantee
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Year Ended 31 March 2023**

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**Action on Substances Through Community Education and Related Training (ASCERT)
Company Limited by Guarantee
Company Information**

Trustees	Jillian Patchett (Chairperson) Dr Andrew Percy (Vice Chairperson) Clare Flynn (Treasurer) Dr Anne Campbell Angela Boyle Marian Cree Paul Curran Stephen Walsh (resigned 1st August 2022) Bill Atkinson (appointed 27th June 2023)
Secretary	Mr Gary McMichael
Registered Office	23 Bridge Street Lisburn BT28 1XZ
Auditor	FPM Accountants Ltd Chartered Accountants 1-3 Arthur Street Belfast BT1 4GA
Bankers	Nationwide Building Society Aldermore Bank PLC Nationwide House 1st Floor, Block B, Western House Pipers Way Lynch Wood Swindon Peterborough SN38 1NW PE2 6FZ Santander Business – Retail & Business Banking 4 St. Paul's Square Liverpool L3 9SJ
Solicitors	Arthur Cox Victoria House Gloucester Street Belfast BT1 4LS
Registered Charity No.	NIC101239
Registered Company No.	NI058832
Key Management Personnel:	
Gary McMichael	Chief Executive
John Hunsdale	Director of Operations
Siobhan Wolfe	Director of Finance and Corporate Services

Action on Substances Through Community Education and Related Training (ASCERT)

Report of the Trustees Year Ended 31 March 2023

The Board of Trustees are pleased to present their annual Directors' report together with the financial statements of the charity for the year ending 31 March 2023 which are also prepared to meet the requirements for a Directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act NI 2008, the Companies Act 2006, the Articles of Association, and 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).

GOVERNANCE AND MANAGEMENT STRUCTURE

The Trustees of the Charity are also Company Directors. The Trustees for the period 1st April 2022 to 31st March 2023 and the approval date of this report were:

Trustees in reporting period	Trustees at the approval date
Jillian Patchett (Chair)	Jillian Patchett (Chair)
Dr Andrew Percy (Vice Chair)	Dr Andrew Percy (Vice Chair)
Clare Flynn (Treasurer)	Clare Flynn (Treasurer)
Dr Anne Campbell	Dr Anne Campbell
Paul Curran	Paul Curran
Angela Boyle	Angela Boyle
Marian Cree	Marian Cree
Stephen Walsh (resigned August 2022)	Bill Atkinson (appointed June 2023)

The ASCERT charity operates within the scope of its governing document, the memorandum and articles of association. The charity is governed by a voluntary Board of Directors that includes offices of Chair, Vice-Chair, and Treasurer. The Board delegates limited responsibility for assurance of governance arrangements to an Audit Risk and Quality Sub-Committee.

The role of the Board of Directors is to advise, govern, oversee policy and direction, and provide strategic leadership to advance the organisation's mission, aims and charitable objectives. The main functions of the Board of Directors are:

- Organisational leadership and advisement
- Formulating strategic direction of the organisation
- Formulation and oversight of policies and procedures
- Ensure legal, ethical and financial integrity and maintain accountability
- Financial management, including adoption and oversight of the annual budget
- Oversight of program planning and evaluation
- Personnel evaluation and staff development
- Review of organisational and programmatic reports
- Promotion of the organisation

Board vacancies are filled through an open recruitment process, advertised through media accessible to all people in Northern Ireland. Selection is based on a role specification, an application and interview process, and appointment is subject to approval of the Board. New board members have an induction that includes responsibilities of board and members, strategy and business issues and key policies and processes prior to taking up their positions.

Action on Substances Through Community Education and Related Training (ASCERT)

Report of the Trustees Year Ended 31 March 2023

GOVERNANCE AND MANAGEMENT STRUCTURE (continued)

The board delegates authority for the day to day management of the charity to ASCERT Chief Executive, who also acts as Company Secretary. The business of the organisation is managed by the ASCERT Chief Executive and the Senior Management Team:

Gary McMichael	Chief Executive
John Hunsdale	Director of Operations
Siobhan Wolfe	Director of Finance and Corporate Services

Pay for all senior management staff is determined by National Joint Council for Local Government (NJC) pay scales and benchmarked against positions with similar job roles and levels of responsibility for each senior management post.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

RISK MANAGEMENT

The Charity manages risk through a robust risk management policy which the board reviews throughout the year and is monitored by the Audit Risk and Quality Sub-Committee. The responsibility for managing the risk policy on a day to day basis is delegated to the Chief Executive. ASCERT's risk management policy identifies seven key risk areas.

No.	Key Risk	Appetite
1	Strategic Misalignment	Cautious
2	Staff capacity	Cautious
3	Demonstrating outcomes	Cautious
4	Financial sustainability	Averse
5	Safeguarding service users	Averse
6	Cyber-security	Averse
7	Information Management	Averse

MISSION STATEMENT AND VALUES

"ASCERT addresses alcohol and drug related issues; reducing harm and supporting positive change."

Our values are the core beliefs of ASCERT that should be reflected in all its activity and are experienced by everyone that encounters the organisation.

Integrity

ASCERT will demonstrate integrity in everything we do, acting honestly and reflecting moral and ethical principles.

Accountability

ASCERT will be open and transparent in its conduct and be answerable to its members and stakeholders.

Action on Substances Through Community Education and Related Training (ASCERT)

Report of the Trustees Year Ended 31 March 2023

MISSION STATEMENT AND VALUES ctd...

Hope

ASCERT believes there is hope in every situation, and with the right help at the right time, every person can achieve change for the better.

Progressive

ASCERT will be sensitive to the changing needs, consider opportunities to innovate and adapt in order to be effective in the delivery of outcomes for our service users.

ORGANISATION PURPOSES

ASCERT is a charity that was established with the purpose of reducing the impact of alcohol or drug use in Northern Ireland. The organisations activities are related to drug and alcohol use or contributing issues.

The Charity's objects are:

- (a) The advancement of health and the reduction of harm of those persons affected by, or are at risk of being affected by, the misuse of or addiction to drugs, alcohol and other similar substances and to help the families and dependents of such persons (hereafter the 'Beneficiaries') through various activities, programmes and support services that address the risk, impact and health and social factors of alcohol and substance misuse and other related issues.
- (b) The advancement of education to the beneficiaries, communities and professionals regarding alcohol and substance misuse and other related issues through the provision of information and assistance by various means such as providing information, advice and training and by any other charitable means as the trustees see fit.

The public benefits that flow from purpose (a) include improved knowledge of the risks from substance misuse and reduced levels substance misuse. These benefits will be demonstrated through feedback from beneficiaries and service evaluation. This purpose does not lead to harm. The beneficiaries of this purpose are the general public. They are also young people, adults and families in Northern Ireland who are at risk of substance misuse.

The public benefits that flow from purpose (b) include improved health outcomes and reduced levels of substance misuse and reduced harmful effects related to substance misuse. These benefits will be demonstrated through feedback from beneficiaries and assessments carried out during and after beneficiaries engage with our services. This purpose does not lead to harm. The beneficiaries of this purpose are young people and adults in Northern Ireland and that use alcohol or drugs and their family members. It also includes workers in organisations that receive advice or training from ASCERT.

COMPLIANCE WITH PUBLIC BENEFIT REQUIREMENTS

The Charity Trustees have complied with their duty to have due regard to the Charity Commission for Northern Ireland public benefit guidance when exercising any powers or duties to which the guidance is relevant. The services provided by ASCERT are free at the point of delivery and we make every effort to ensure that they are accessible to the target beneficiaries, through promotion of the service, use of accessible facilities and outreach approaches to client services so that services are delivered in localities.

Action on Substances Through Community Education and Related Training (ASCERT)

Report of the Trustees Year Ended 31 March 2023

COMPLIANCE WITH PUBLIC BENEFIT REQUIREMENTS ctd...

No harm flows from our purposes and the charity has robust governance arrangements to mitigate risk, including robust policies and procedures, an organisational risk register and staff supervision, training and development.

BENEFICIARIES

The beneficiaries of the charity in this period has included:

- Members of the public that have accessed information or advice
- Young people that have taken part in prevention programmes or accessed direct supports for substance use or mental health
- Adults that have accessed direct supports because of their substance use or mental health
- Family members that have accessed direct supports because of the impact of another person's substance use
- Young people affected by a parent or carers substance use or mental health
- Parents that have taken part in prevention programmes or accessed direct supports
- Organisations that have accessed information or advice, training or direct support
- Professionals that have accessed information, advice, training or have accessed direct supports for their clients

CHARITABLE ACTIVITIES

The direct activities undertaken by ASCERT to advance its objectives in this period have included:

- The provision of information and advice services in relation to substance use and other related issues through the production of literature and web-based information; social media; presentations to groups and events; telephone and face to face contacts.
- Providing support to the public, communities and organisations supporting public campaigns, the promotion of support services, provision of advice and practical supports to communities to respond to local needs through the Connections Service and the Mid East Antrim support project.
- Delivery of prevention and harm reduction programmes to young people and families that experience risks or are directly affected by substance use and related issues through ASCERT's Targeted Lifeskills Service and the Should I Drive, drink and drug driving prevention project
- Delivery of individual and family interventions to young people and family members that are experiencing substance use issues, mental health issues and related social risks in order to reduce risk and harm, through the Drug and Alcohol Intervention Service for Youth (DAISY), Young Peoples Mental Health Service and the Engage Family Therapy Service.
- Provision of individual support to young people and family members impacted by parental alcohol drugs or mental health problems, online supports and awareness raising in the community through the Steps Cope Service.
- Delivery of early interventions and brief treatment to adults affected by substance use or mental health issues and to family members affected by another person's use, through the Steps to Change Service, PBNI Regional Rapid Addiction Response Service, Aspire Addiction and Mental Health Service, the Belfast Primary Care Talking Therapies Service and a counselling service provided to the NIACRO charity.

Action on Substances Through Community Education and Related Training (ASCERT)

Report of the Trustees Year Ended 31 March 2023

CHARITABLE ACTIVITIES ctd...

- The development of people working or volunteering in the statutory or voluntary/community sectors through the delivery of training programmes in relation to substance use, suicide prevention/intervention, mental health, trauma and other related issues.
- The development of practical resources for practitioners to use in their practice to support the people they work with, which included a Trauma Informed Practice Toolkit for the MACES project, Drug and Alcohol Curriculum Resources for the Education Authority and development of drug and alcohol resources for the Learning Disability sector.

The above activities have been delivered through employees, self-employed workers and volunteers. The charity values and promotes the involvement of volunteers in relevant areas of the organisations work.

The charity's work to further the achievements of its aims and objectives is guided by a strategic plan, developed and managed by the Board of Directors. In 2022-23, the charity is guided by its strategic plan for the period 2018-23. This has 5 key strategic outcomes:

1. Influence policy, practice and the public
2. Build capacity and skills to address alcohol, drugs and other related issues
3. Reduce the harm from alcohol or drug use through prevention, early intervention and treatment
4. Help people sustain change and support their recovery
5. Optimise available resources to deliver high quality and effective services

The delivery of the strategic plan is operationalised through an annual corporate business plan which is monitored by the board throughout the year. Achievements and success are measured through monitoring of agreed performance indicators against specific areas of the charities activities, reported through the management structure and to the Board of Directors.

PERFORMANCE AND ACHIEVEMENTS

In this period the Trustees can report that ASCERT provided its services to 13,107 individuals and families across Northern Ireland. The table below shows the reach and outcomes of our services.

Strategic Outcomes	Outcome Measurements
1. Influence policy, practice and the public	12,669 users visited ASCERT website 204,911 views on ASCERT Facebook 52,492 views on ASCERT Instagram 111,118 views on ASCERT Twitter 56,156 views on ASCERT LinkedIn 9,763 views on YouTube 295 regional and local partnership groups where given support 944 individuals have been supported within community groups 100% of individuals report increased levels of support in addressing drug and alcohol use 87% of people report increased knowledge
2. Build capacity and skills to address alcohol, drugs and other related issues	4,786 individuals took part in training 98% of people report increased skills 96% of people have used skills in practice 98% of people report an increase of knowledge 94% of people report an increase in competence 98% of people report a change in attitude towards alcohol & drugs

Action on Substances Through Community Education and Related Training (ASCERT)

Report of the Trustees Year Ended 31 March 2023

Strategic Outcomes	Outcome Measurements
3. Reduce the harm from alcohol or drug use through prevention, early intervention and treatment	<p>10,515 people in total were supported by prevention services (Community services, Education and Lifeskills programmes and Training)</p> <p>2,592 individuals were supported by intervention services</p> <p>692 families have received support</p> <p>33,450 sessions of treatment were provided</p> <p>91% of people indicate increased positive choice in their decision making</p> <p>98% of people report a change in risk taking attitude towards alcohol & drugs</p>
4. Help people sustain change and support their recovery	<p>13,107 individuals and families in total took part in services</p> <p>84% of people report positive change</p> <p>89% of people have shown a reduction in substance use</p> <p>86% of families report increased strengths and coping skills</p>
5. Optimise available resources to deliver high quality and effective services	<p>ASCERT hold Gold award in Investors in People</p> <p>ASCERT achieved Cyber Essentials Plus accreditation</p> <p>18 services provide prevention, intervention and training for the community.</p> <p>48 staff and 71 self-employed staff provided services throughout Northern Ireland</p> <p>£2,216,536 budget has been used this year within services</p>

The COVID-19 pandemic continued to be an ongoing challenge for ASCERT. The charity has been responsive to changes in government restrictions and guidelines and has adapted to the community environment and adapted to stakeholders needs. Our services have been delivered remotely for part of the year and as restrictions were relaxed we have implemented a managed transition towards re-opening offices and returning to face to face service delivery.

We have also continued to develop our services over this period. These have included:

- Development of a Rethink Your Drink alcohol harm reduction campaign to raise awareness of alcohol related harm and promote positive behaviour change.
- Development of the Should I Drive project for 16–24-year-olds to reduce drink and drug driving.
- Implementation of a regional Steps to Cope hidden harm service for young people living with parental alcohol or substance use or parental mental health issues.
- The production of information, educational resources and training for the youth work sector to support a drug and alcohol curriculum for young people through an Education Authority regional development project.
- Rollout of a Trauma Informed Practice Toolkit, practitioner training and training for trainers through the MACES Project in the border counties of Northern Ireland and Republic of Ireland;
- Delivery of a project to individuals and families at risk experiencing homelessness;
- Continued support to the Mid East Antrim PCSP to develop and deliver a drug and alcohol support plan to the community;
- Increased provision of psychological therapies to the Belfast HSCT Primary Care Talking Therapies Hub;
- Development of a counselling service for clients of the NIACRO charity.

ASCERT has continued to strive to ensure quality and continuous improvement in the charity and its services. We have been working to increase service user involvement through the establishment of the Lived Experience and Recovery Network. Through our People Strategy we have supported ongoing training and development opportunities for staff and staff wellbeing supports. In May 2022 ASCERT was awarded cyber-essentials plus accreditation.

Action on Substances Through Community Education and Related Training (ASCERT)

Report of the Trustees Year Ended 31 March 2023

FUTURE PLANS

ASCERT will manage the post pandemic transition back to in person delivery of services and will pilot a hybrid working model for staff. In 2023 the board will be developing its corporate strategy for 2024-29, engaging stakeholders in that process to ensure the charity has a clear plan for the future to deliver its purpose and meet its stakeholders needs.

We will continue to develop our 'Rethink Your Drink' campaign to encourage less harmful drinking patterns and provide other wellbeing initiatives.

The Board and management team will have a focus on organisational resilience and will develop a financial sustainability strategy for the charity to ensure the charity has an effective plan to sustain the charity and the resources it needs to deliver its strategy.

ASCERT will play an active role in the implementation planning for the substance use and mental health strategies through strategic partnerships and planning structures and inform future service design and commissioning priorities.

FINANCIAL REVIEW

ASCERT presents a negative net movement in funds during the year of £(45,354). However this is due to planned restricted funds spend from resources brought forward from previous years. ASCERT have seen another excellent year with an increase in general reserves of £132,923.

ASCERT hold £47,469 restricted funds at 31st March 2023.

ASCERT continued to build on funding success by securing additional funding for a new counselling service to support NIACRO, and funding for ASCERT's new Should I Drive project through a number of small funders.

The Public Health Agency continues to be the largest source of funding for ASCERT's Drug and Alcohol support services.

RESERVES POLICY

ASCERT unrestricted funds at 31st March 2023 total £1,356,287 including fixed assets of £13,835. ASCERT have designated £145,019 for planned future service delivery. These designated resources relate to planned activity across April 2023 to March 2024. This includes the designation of £81,777 resources towards continuing to achieve an organisational COVID recovery plan to help ensure ASCERT is fit for purpose in the post pandemic environment and continuing to respond and adapt to the needs of our service users.

ASCERT have designated £61,369 towards business development activities such as marketing development, investment in staff development and development of its IT infrastructure along with some building improvements. These designated resources will be utilised by 31st March 2024.

Action on Substances Through Community Education and Related Training (ASCERT)

Report of the Trustees Year Ended 31 March 2023

Analysis of Unrestricted Funds	Opening Balance 01/04/2022	Closing Balance 31/03/2023	Movement of Funds during 2022 - 2023
General Funds	1,016,976	1,149,899	132,923
Designated Funds - Planned Service Delivery	280,897	145,019	- 135,878
Designated Funds - Business Development	22,008	61,369	39,361
Total	1,319,881	1,356,287	36,406

ASCERT have made a gain to general reserves in the year of £132,923. After deducting fixed assets, ASCERT's general reserves total £1,136,064. Unrestricted reserve funds are considered to be essential to any charity. The objectives ASCERT's reserve policy include:

- To enable the organisation to sustain operations through delays in payments of committed funding and to accept reimbursable contracts and grants without jeopardising on-going operations.
- To promote public and funder confidence in the long-term sustainability of the organisation by preventing cash flow crises that can diminish its reputation and force the organisations leadership to make expensive short-term, crisis-based decisions.
- To create an internal line of credit to manage cash flow and maintain financial flexibility.
- To help support the long-term financial stability of the organisation and position it to respond to varying economic conditions and changes affecting the organisation's financial position and the ability of the organisation to continuously carry out its mission.

The aim of ASCERT's policy is to hold free reserves of between 3 and 6 months of total expenditure. Based on total expenditure in April 22- March 23 of £2,216,536 ASCERT have achieved 51% of its reserves policy target.

RESPONSIBILITIES OF THE TRUSTEES

The Board of Directors (who are also the Trustees of Action on Substances Through Community Education and Related Training for the purposes of company law) are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the Board of Directors to prepare financial statements for each financial year. Under that law the Board of Directors 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 Board of Directors 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 charitable company and the income and expenditure of the charitable company for that period.

In preparing these 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 accounting 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 charitable company will continue in operation.

The Board of Directors are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Action on Substances Through Community Education and Related Training (ASCERT)

Report of the Trustees
Year Ended 31 March 2023

RESPONSIBILITIES OF THE TRUSTEES ctd...

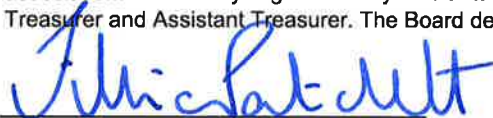
The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement as to disclosure to our auditors:

In so far as the Board of Directors are aware at the time of approving our trustees' annual report:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees, having made enquiries of fellow directors and the group's auditor that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of the information.

The ASCERT charity operates within the scope of its governing document, the memorandum and articles of association. The charity is governed by a voluntary Board of Directors that includes offices of Chair, Vice-Chair, Treasurer and Assistant Treasurer. The Board delegates limited responsibility for assurance of governance



Jillian Patchett
Director

Date: 24th October 2023

**Action on Substances Through Community Education and Related Training (ASCERT)
Company Limited by Guarantee**
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS
Year Ended 31 March 2023

Opinion

We have audited the financial statements of Action on Substances Through Community Education and Related Training for the year ended 31 March 2023 which comprises the Statement of Financial Activities, the Balance Sheet, the cash flow statement and the notes to the accounts including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at year ended 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the accounts section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the accounts and our auditor's report thereon. The Trustees are responsible for the other information. Our opinion on the accounts does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the accounts, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the accounts or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**Action on Substances Through Community Education and Related Training (ASCERT)
Company Limited by Guarantee**

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS
Year Ended 31 March 2023

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the Trustees Report for the financial year for which the accounts are prepared is consistent with the accounts; and
- the Trustees Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Trustees and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the accounts are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the Statement of Trustees Responsibilities, the Trustees are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of accounts that are free from material misstatement, whether due to fraud or error.

In preparing the accounts, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the accounts as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these accounts.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

We obtained an understanding of the legal and regulatory framework applicable to the company through enquiry of management, industry research and the application of cumulative audit knowledge. We identified the following principal laws and regulations relevant to the company – Companies Act 2006 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

**Action on Substances Through Community Education and Related Training (ASCERT)
Company Limited by Guarantee
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS
Year Ended 31 March 2023**

We developed an understanding of the key fraud risks to the entity (including how fraud might occur), the controls in place to help mitigate those risks, and the accounts, balances and disclosures within the financial statements which may be susceptible to management bias. Our understanding was obtained through review of the financial statements for significant accounting estimates, analysis of journal entries, walkthrough of the key controls cycles in place and enquiry of management.

Our procedures to respond to those risks identified included, but were not limited to:

Enquiry of management, those charged with governance and the entity's solicitors around actual and potential litigation and claims.

Enquiry of management to identify any instances of non-compliance with laws and regulations.

Reviewing minutes of meetings of those charged with governance.

Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.

Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business.

A further description of our responsibilities for the audit of the accounts is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>.

This description forms part of our auditor's report.

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and regulations made under that Act. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members as a body, for our audit work, for this report, or for the opinions we have formed.

JL Grant

JL Grant (Senior Statutory Auditor)

for and on behalf of

FPM ACCOUNTANTS LTD

Chartered Accountants &

Statutory Auditor

Unit 1, Building 10

Central Park

Mallusk

Co Antrim

BT36 4FS

Date:

22-1-2024

**Action on Substances Through Community Education and Related Training (ASCERT)
Company Limited by Guarantee
Statement of Financial Activities
(Incorporating an income and expenditure account)
Year Ended 31 March 2023**

	Notes	Unrestricted £	Restricted £	Total Funds 2023 £	Total Funds 2022 £
Income and Endowments from:					
Donations and Legacies	2	16,815	-	16,815	4,103
Charitable Activities	3	1,517,488	553,417	2,070,905	2,228,043
Investments	4	25,251	-	25,251	2,136
Other Income	5	58,211	-	58,211	66,431
Total Income and Endowments		1,617,765	553,417	2,171,182	2,300,713
Expenditure on:					
Raising Funds		(6,591)	-	(6,591)	-
Charitable Activities	6	(1,566,418)	(643,527)	(2,209,945)	(1,997,812)
Total Expenditure		(1,573,009)	(643,527)	(2,216,536)	(1,997,812)
Net Income / (Expenditure) for the Year Before Transfers		44,756	(90,110)	(45,354)	302,901
Transfers Between Funds	16/17	(8,350)	8,350	-	-
Net Movement in Funds		36,406	(81,760)	(45,354)	302,901
Reconciliation of Funds:					
Total Funds Brought Forward	16/17	1,319,881	129,229	1,449,110	1,146,209
Total Funds Carried Forward	16/17	1,356,287	47,469	1,403,756	1,449,110


All income derives from continuing activities, therefore no statement of recognised gains or losses is given.

The notes on pages 18 to 26 form part of these financial statements.

**Action on Substances Through Community Education and Related Training (ASCERT)
Company Limited by Guarantee
Balance Sheet
as at 31 March 2023**

	Note	2023 £	2022 £
Fixed Assets			
Tangible Assets	13	13,835	22,312
Current Assets			
Debtors	14	142,053	131,652
Cash at Bank and in Hand		<u>1,394,622</u>	<u>1,467,583</u>
		1,536,675	1,599,235
Creditors: Amounts Falling Due Within One Year	15	146,754	172,437
NET CURRENT ASSETS		1,389,921	1,426,798
NET ASSETS		<u><u>1,403,756</u></u>	<u><u>1,449,110</u></u>
 Represented By:			
Unrestricted Funds	16	1,356,287	1,319,881
Restricted Funds	17	47,469	129,229
		<u><u>1,403,756</u></u>	<u><u>1,449,110</u></u>

These financial statements were approved by the board of trustees and authorised for issue on the 24th October 2023 and are signed on their behalf by:


Jillian Patchett
Director

Company Registration Number NI058832

The notes on pages 18 to 26 form part of these financial statements.

**Action on Substances Through Community Education and Related Training (ASCERT)
Company Limited by Guarantee
Cash flow
as at 31 March 2023**

	Note	2023 £	2022 £
<i>Cash (used) received in operating activities</i>	19	(70,672)	282,307
<i>Cash flows from investing activities</i>			
Payments to acquire fixed assets		<u>(2,289)</u>	<u>(16,680)</u>
<i>Net cash flow from investing activities</i>		(2,289)	(16,680)
(Decrease) / Increase in cash and cash equivalents in the year		<u>(72,961)</u>	<u>265,627</u>
Cash and cash equivalents at beginning of period		1,467,583	1,201,956
<i>Cash and cash equivalents at end of period</i>		<u>1,394,622</u>	<u>1,467,583</u>

The notes on pages 18 to 26 form part of these financial statements.

**Action on Substances Through Community Education and Related Training (ASCERT)
Company Limited by Guarantee
Notes to the Financial Statements
for the period ended 31 March 2023**

1 ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

b) Preparation of the accounts on a going concern basis

The trustees are of the view that there are no material uncertainties about the charities ability to continue as a going concern.

c) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

General funds may be transferred to designated funds where Trustees wish to use these funds for a specific purpose. Such funds may be transferred back to general funds once the criteria for the designation have been met or are no longer applicable.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of restricted funds is set out in the notes to the financial statements. Restricted funds may only be transferred to general or designated funds once the criteria for restriction have been discharged or no longer apply.

d) Income recognition policies

Items of income are recognised and included in the accounts when all of the following criteria are met:

- the charity has entitlement to the funds;
- any performance conditions attached to the item of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably

e) Donated services and facilities

In accordance with the Charities SORP (FRS 102), the general volunteer time of supporters is not recognised.

f) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably.

**Action on Substances Through Community Education and Related Training (ASCERT)
Company Limited by Guarantee
Notes to the Financial Statements
for the period ended 31 March 2023**

1 ACCOUNTING POLICIES (continued)

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity and their associated support costs
- Costs of raising funds comprise the cost of fundraising.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include overhead costs incurred across three ASCERT office locations as well as costs such as IT and communication supports. These costs are attributed based on the number of staff in each service across ASCERT.

i) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening the deposit or similar account.

j) Tangible fixed assets

Individual fixed assets are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Asset category:

Plant and machinery including motor vehicles	- 25% straight line basis
Fixtures, fittings and equipment	- 25% straight line basis

The carrying values of tangible fixed assets are reviewed for impairment when events or circumstances indicate the carrying value may not be recoverable.

k) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discount due.

l) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**Action on Substances Through Community Education and Related Training (ASCERT)
Company Limited by Guarantee
Notes to the Financial Statements
for the period ended 31 March 2023**

1 ACCOUNTING POLICIES (continued)

m) Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments. Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument. Financial assets and liabilities are offset, the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

n) Pensions

The company operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

o) Taxation

The company is a registered charity and the charitable tax exemptions are therefore being claimed to the extent that income and/or gains are applicable and applied to charitable purposes only. These exemptions will remain in place as long as income and expenditure is applied to charitable purposes only.

p) Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. 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 where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Action on Substances Through Community Education and Related Training (ASCERT)
Company Limited by Guarantee
Notes to the Financial Statements
for the period ended 31 March 2023

2 Income from Donations and Legacies	Unrestricted	Restricted	Total Funds	Total Funds
	£	£	2023	2022
Appeals and Donations	16,815	-	16,815	4,103
	<u>16,815</u>	<u>-</u>	<u>16,815</u>	<u>4,103</u>

The 2022 total of £4,103 was all unrestricted.

3 Income from Charitable Activities	Unrestricted	Restricted	Total Funds
	£	£	2023
BBC Children in Need	-	500	500
Belfast City Council	-	4,934	4,934
BHSCT Primary Care Talking Therapies	34,010	-	34,010
Community Foundation for NI (Mental Health Fund)	-	87,503	87,503
Dept of Justice - Asset Recovery Community Scheme	-	3,867	3,867
Education Authority - Regional Development Funding	-	9,280	9,280
GEM Motoring Assist Road Safety Charity	-	4,934	4,934
Lisburn & Castlereagh City Council PSCP	-	5,000	5,000
Lisburn & Castlereagh City Council	-	3,465	3,465
Mid & East Antrim Borough Council PCSP	-	39,600	39,600
NIACRO (Community Foundation NI and Dept of Justice)	30,861	-	30,861
NIHE Homelessness Prevention Funds	-	15,138	15,138
Open College Network	-	3,000	3,000
Probation Board for Northern Ireland - Addiction Services	-	264,823	264,823
Probation Board for Northern Ireland - Addiction Services Aspire	-	75,240	75,240
Public Health Agency	1,452,617	-	1,452,617
Public Health Agency Clear Project	-	4,625	4,625
Public Health Agency Cost of Living Scheme	-	4,245	4,245
South Eastern Health & Social Care Trust Community Grant	-	27,263	27,263
	<u>1,517,488</u>	<u>553,417</u>	<u>2,070,905</u>

	Unrestricted	Restricted	Total Funds
	£	£	2022
Ards & North Down Borough Council PCSP	-	4,000	4,000
Arnold Clark Community Fund	-	1,000	1,000
BBC Children in Need	-	49,190	49,190
BHSCT Primary Care Talking Therapies	37,557	-	37,557
Community Foundation for NI (Mental Health Fund)	-	77,780	77,780
Dept of Justice - Asset Recovery Community Scheme	-	4,500	4,500
Education Authority - Regional Development Funding	-	60,664	60,664
Lisburn and Castlereagh City Council PSCP	-	5,000	5,000
Lisburn & Castlereagh City Council	-	4,455	4,455
Lisburn & Castlereagh City Council - COVID Recovery Fund	-	4,500	4,500
Mid & East Antrim Borough Council PCSP	-	36,000	36,000
NIHE Homelessness Prevention Funds	-	23,103	23,103
Probation Board for Northern Ireland - Addiction Services	-	374,395	374,395
Public Health Agency	1,519,667	-	1,519,667
South Eastern Health & Social Care Trust Community Grant	-	26,232	26,232
	<u>1,557,224</u>	<u>670,819</u>	<u>2,228,043</u>

**Action on Substances Through Community Education and Related Training (ASCERT)
Company Limited by Guarantee
Notes to the Financial Statements
for the period ended 31 March 2023**

4 Investment Income

	Unrestricted	Restricted	Total Funds 2023	Total Funds 2022
	£	£	£	£
Bank Interest Receivable	25,251	-	25,251	2,136
	<u>25,251</u>	<u>-</u>	<u>25,251</u>	<u>2,136</u>

The 2022 total of £2,136 was all unrestricted.

5 Other Income

	Unrestricted	Restricted	2023	Unrestricted	2022
	£	£	£	£	£
Other Income	2,500	-	2,500	2,383	2,383
Invoiced Services	55,711	-	55,711	64,048	64,048
	<u>58,211</u>	<u>-</u>	<u>58,211</u>	<u>66,431</u>	<u>66,431</u>

The 2022 total of £66,431 was all unrestricted.

6 Expenditure on Charitable Activities by Fund Type

	Unrestricted	Restricted	Total Funds 2023
	£	£	£
Prevention Services	644,202	113,804	758,006
Intervention Services	817,682	489,458	1,307,140
Support Costs	104,534	40,265	144,799
	<u>1,566,418</u>	<u>643,527</u>	<u>2,209,945</u>

	Unrestricted	Restricted	Total Funds 2022
	£	£	£
Prevention Services	546,376	122,152	668,528
Intervention Services	731,581	468,425	1,200,006
Support Costs	90,543	38,735	129,278
	<u>1,368,500</u>	<u>629,312</u>	<u>1,997,812</u>

7 Expenditure on Charitable Activities by Activity Type

	Activities undertaken directly	Support Costs	Total funds 2023	Total Funds 2022
	£	£	£	£
Prevention Services	758,006	47,838	805,844	722,997
Intervention Services	1,307,140	68,145	1,375,285	1,271,139
Governance Costs	-	28,816	28,816	3,676
	<u>2,065,146</u>	<u>144,799</u>	<u>2,209,945</u>	<u>1,997,812</u>

**Action on Substances Through Community Education and Related Training (ASCERT)
Company Limited by Guarantee
Notes to the Financial Statements
for the period ended 31 March 2023**

8 Results for the Year

The results for the year has been arrived at after charging the following:

	2023	2022
	£	£
Depreciation	10,766	11,609
Audit and Accountancy	3,676	3,676
	14,442	15,285

9 Analysis of Staff Costs:

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Salaries and Wages	1,186,935	1,021,433
Social Security Costs	116,333	87,827
Other Pension Costs	58,466	50,530
	1,361,734	1,159,790

One employees had emoluments in excess of £60,000 (2022: none).

The key management personnel of the charity comprise the Trustees, the Chair, the Chief Executive Officer, the Director of Finance and Corporate Services and the Director of Operations. The total employee benefits of the key management personnel of the charity were £165,009 (2022: £181,510).

10 Staff Numbers

The average monthly number of employees during the year was:

	2023	2022
	Number	Number
Number of Staff	42	40

11 Trustees Remuneration and Expenses

The charity Trustees were not paid or received any other benefits from employment with the charity in the year (2022: £nil) and they were reimbursed expenses totalling £nil during the year (2022: £nil). No charity Trustees received payment for professional or other services supplied to the charity (2022: £nil).

**Action on Substances Through Community Education and Related Training (ASCERT)
Company Limited by Guarantee
Notes to the Financial Statements
for the period ended 31 March 2023**

12 Related Party Transactions

The charity was under the control of the board of trustees throughout the year. There are no related party transactions to disclose under FRS 102.

None of the Trustees receive remuneration or other benefit from their work with the charity. Any connection between a Trustee or senior manager of the charity with organisations the charity works with must be disclosed to the full Board of Trustees in the same way as any other contractual relationship with a related party.

During the period ASCERT did not enter into any transactions with related parties.

13 Tangible Fixed Assets

	Fixtures, fittings & equipment £	Plant & Machinery including motor vehicles £	Total £
Cost:			
As at 1 April 2022	132,772	7,440	140,212
Additions	2,289	-	2,289
Disposals	-	-	-
As at 31 March 2023	<u>135,061</u>	<u>7,440</u>	<u>142,501</u>
Depreciation:			
As at 1 April 2022	110,460	7,440	117,900
Charge for the year	10,766	-	10,766
Depreciation on Disposal	-	-	-
As at 31 March 2023	<u>121,226</u>	<u>7,440</u>	<u>128,666</u>
Net Book Value			
As at 31 March 2022	22,312	-	22,312
As at 31 March 2023	<u>13,835</u>	<u>-</u>	<u>13,835</u>

14 Debtors

	2023 £	2022 £
Prepayments and Accrued Income	19,641	12,272
Other Debtors	122,412	119,380
	<u>142,053</u>	<u>131,652</u>

Action on Substances Through Community Education and Related Training (ASCERT)
Company Limited by Guarantee
Notes to the Financial Statements
for the period ended 31 March 2023

15 Creditors: Amounts Falling Due Within One Year

	2023	2022
	£	£
Trade Creditors	117,229	87,618
Accruals and Deferred Income	29,525	49,218
Social Security and other Taxes	-	35,601
	146,754	172,437

16 Analysis of Movements in Unrestricted Funds

	Opening Balance	Income	Expenditure	Transfers	As at 31 March 2023
	£	£	£	£	£
Unrestricted Funds					
General Funds	1,016,976	1,520,607	(1,379,718)	(7,966)	1,149,899
Planned Service Delivery	280,897	43,171	(178,665)	(384)	145,019
Business Development	22,008	53,987	(14,626)	-	61,369
Total	1,319,881	1,617,765	(1,573,009)	(8,350)	1,356,287

17 Analysis of Movements in Restricted Funds

	Opening Balance	Income	Expenditure	Transfers	As at 31 March 2023
	£	£	£	£	£
BBC Children in Need	49,550	500	(33,976)	-	16,074
Belfast City Council	-	4,934	(4,934)	-	-
Community Foundation for NI (Mental Health Fund)	66,112	87,503	(124,423)	(22)	29,170
Dept of Justice - Asset Recovery Community Scheme	26	3,867	(3,893)	-	-
Education Authority - Regional Development Funding	121	9,280	(18,485)	9,084	-
GEM Motoring Assist Road Safety Charity	-	4,934	(4,934)	-	-
Lisburn & Castlereagh City Council	261	3,465	(3,669)	-	57
Lisburn & Castlereagh City Council PCSP	-	5,000	(5,000)	-	-
Mid & East Antrim Borough Council PCSP	3,001	39,600	(42,473)	-	128
NIHE Homelessness Prevention Funds	97	15,138	(15,055)	-	180
Probation Board for Northern Ireland - Addition Services	(3,480)	264,823	(261,869)	(11)	(537)
Probation Board for Northern Ireland - Addition Services - ASPIRE	6,686	75,240	(82,361)	-	(435)
Open College Network	-	3,000	(3,000)	-	-
Public Health Agency - Clear Project	-	4,625	(4,625)	-	-
Public Health Agency - Cost of Living Scheme	-	4,245	(3,279)	-	966
SEHSCT Alcohol Intervention Drop in Service	4,527	-	(4,527)	-	-
SEHSCT Community Grant	2,328	27,263	(27,024)	(701)	1,866
Total	129,229	553,417	(643,527)	8,350	47,469

**Action on Substances Through Community Education and Related Training (ASCERT)
Company Limited by Guarantee
Notes to the Financial Statements
for the period ended 31 March 2023**

18 Analysis of Net Assets between Funds

	Tangible Fixed Assets	Net Current Assets £	Total £
Unrestricted income funds:			
General Funds	13,835	1,136,064	1,149,899
Designated Funds	-	206,388	206,388
Total Unrestricted funds	13,835	1,342,452	1,356,287
Restricted Income funds			
BBC Children in Need	-	16,074	16,074
Community Foundation for NI (Mental Health Fund)	-	29,170	29,170
Lisburn & Castlereagh City Council	-	57	57
Mid & East Antrim Borough Council PCSP	-	128	128
NIHE Homelessness Prevention Funds	-	180	180
Probation Board for Northern Ireland - Addiction Services	-	(537)	(537)
Probation Board for Northern Ireland - Addiction Services - ASPIRE	-	(435)	(435)
Public Health Agency - Cost of Living Scheme	-	966	966
SEHSCT Community Grant	-	1,866	1,866
	-	47,469	47,469
Total	13,835	1,389,921	1,403,756

19 Reconciliation of Net Cash Movement in Funds to Net Cash Flow from Operating Activities

	2023 £	2022 £
Net Movement in Funds	(45,354)	302,901
Depreciation Charge	10,766	11,609
Decrease (Increase) in Debtors	(10,401)	(79,406)
Increase (Decrease) in Creditors	(25,683)	47,203
Net Cash (Used) Received in Operating Activities	(70,672)	282,307

Action on Substances through Community Education and Related Training

Northern Ireland - Charity number 101239

Annual report

**Action on Substances Through Community Education and Related Training
(ASCERT)
Company Limited by Guarantee
Financial Statements
Year Ended 31 March 2023**

**Company No: NI058832
Charity No: NIC101239**

**Action on Substances Through Community Education and Related Training (ASCERT)
Company Limited by Guarantee
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Year Ended 31 March 2023**

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**Action on Substances Through Community Education and Related Training (ASCERT)
Company Limited by Guarantee
Company Information**

Trustees	Jillian Patchett (Chairperson) Dr Andrew Percy (Vice Chairperson) Clare Flynn (Treasurer) Dr Anne Campbell Angela Boyle Marian Cree Paul Curran Stephen Walsh (resigned 1st August 2022) Bill Atkinson (appointed 27th June 2023)
Secretary	Mr Gary McMichael
Registered Office	23 Bridge Street Lisburn BT28 1XZ
Auditor	FPM Accountants Ltd Chartered Accountants 1-3 Arthur Street Belfast BT1 4GA
Bankers	Nationwide Building Society Aldermore Bank PLC Nationwide House 1st Floor, Block B, Western House Pipers Way Lynch Wood Swindon Peterborough SN38 1NW PE2 6FZ Santander Business – Retail & Business Banking 4 St. Paul's Square Liverpool L3 9SJ
Solicitors	Arthur Cox Victoria House Gloucester Street Belfast BT1 4LS
Registered Charity No.	NIC101239
Registered Company No.	NI058832
Key Management Personnel:	
Gary McMichael	Chief Executive
John Hunsdale	Director of Operations
Siobhan Wolfe	Director of Finance and Corporate Services

Action on Substances Through Community Education and Related Training (ASCERT)

Report of the Trustees Year Ended 31 March 2023

The Board of Trustees are pleased to present their annual Directors' report together with the financial statements of the charity for the year ending 31 March 2023 which are also prepared to meet the requirements for a Directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act NI 2008, the Companies Act 2006, the Articles of Association, and 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).

GOVERNANCE AND MANAGEMENT STRUCTURE

The Trustees of the Charity are also Company Directors. The Trustees for the period 1st April 2022 to 31st March 2023 and the approval date of this report were:

Trustees in reporting period	Trustees at the approval date
Jillian Patchett (Chair)	Jillian Patchett (Chair)
Dr Andrew Percy (Vice Chair)	Dr Andrew Percy (Vice Chair)
Clare Flynn (Treasurer)	Clare Flynn (Treasurer)
Dr Anne Campbell	Dr Anne Campbell
Paul Curran	Paul Curran
Angela Boyle	Angela Boyle
Marian Cree	Marian Cree
Stephen Walsh (resigned August 2022)	Bill Atkinson (appointed June 2023)

The ASCERT charity operates within the scope of its governing document, the memorandum and articles of association. The charity is governed by a voluntary Board of Directors that includes offices of Chair, Vice-Chair, and Treasurer. The Board delegates limited responsibility for assurance of governance arrangements to an Audit Risk and Quality Sub-Committee.

The role of the Board of Directors is to advise, govern, oversee policy and direction, and provide strategic leadership to advance the organisation's mission, aims and charitable objectives. The main functions of the Board of Directors are:

- Organisational leadership and advisement
- Formulating strategic direction of the organisation
- Formulation and oversight of policies and procedures
- Ensure legal, ethical and financial integrity and maintain accountability
- Financial management, including adoption and oversight of the annual budget
- Oversight of program planning and evaluation
- Personnel evaluation and staff development
- Review of organisational and programmatic reports
- Promotion of the organisation

Board vacancies are filled through an open recruitment process, advertised through media accessible to all people in Northern Ireland. Selection is based on a role specification, an application and interview process, and appointment is subject to approval of the Board. New board members have an induction that includes responsibilities of board and members, strategy and business issues and key policies and processes prior to taking up their positions.

Action on Substances Through Community Education and Related Training (ASCERT)

Report of the Trustees Year Ended 31 March 2023

GOVERNANCE AND MANAGEMENT STRUCTURE (continued)

The board delegates authority for the day to day management of the charity to ASCERT Chief Executive, who also acts as Company Secretary. The business of the organisation is managed by the ASCERT Chief Executive and the Senior Management Team:

Gary McMichael	Chief Executive
John Hunsdale	Director of Operations
Siobhan Wolfe	Director of Finance and Corporate Services

Pay for all senior management staff is determined by National Joint Council for Local Government (NJC) pay scales and benchmarked against positions with similar job roles and levels of responsibility for each senior management post.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

RISK MANAGEMENT

The Charity manages risk through a robust risk management policy which the board reviews throughout the year and is monitored by the Audit Risk and Quality Sub-Committee. The responsibility for managing the risk policy on a day to day basis is delegated to the Chief Executive. ASCERT's risk management policy identifies seven key risk areas.

No.	Key Risk	Appetite
1	Strategic Misalignment	Cautious
2	Staff capacity	Cautious
3	Demonstrating outcomes	Cautious
4	Financial sustainability	Averse
5	Safeguarding service users	Averse
6	Cyber-security	Averse
7	Information Management	Averse

MISSION STATEMENT AND VALUES

"ASCERT addresses alcohol and drug related issues; reducing harm and supporting positive change."

Our values are the core beliefs of ASCERT that should be reflected in all its activity and are experienced by everyone that encounters the organisation.

Integrity

ASCERT will demonstrate integrity in everything we do, acting honestly and reflecting moral and ethical principles.

Accountability

ASCERT will be open and transparent in its conduct and be answerable to its members and stakeholders.

Action on Substances Through Community Education and Related Training (ASCERT)

Report of the Trustees Year Ended 31 March 2023

MISSION STATEMENT AND VALUES ctd...

Hope

ASCERT believes there is hope in every situation, and with the right help at the right time, every person can achieve change for the better.

Progressive

ASCERT will be sensitive to the changing needs, consider opportunities to innovate and adapt in order to be effective in the delivery of outcomes for our service users.

ORGANISATION PURPOSES

ASCERT is a charity that was established with the purpose of reducing the impact of alcohol or drug use in Northern Ireland. The organisations activities are related to drug and alcohol use or contributing issues.

The Charity's objects are:

- (a) The advancement of health and the reduction of harm of those persons affected by, or are at risk of being affected by, the misuse of or addiction to drugs, alcohol and other similar substances and to help the families and dependents of such persons (hereafter the 'Beneficiaries') through various activities, programmes and support services that address the risk, impact and health and social factors of alcohol and substance misuse and other related issues.
- (b) The advancement of education to the beneficiaries, communities and professionals regarding alcohol and substance misuse and other related issues through the provision of information and assistance by various means such as providing information, advice and training and by any other charitable means as the trustees see fit.

The public benefits that flow from purpose (a) include improved knowledge of the risks from substance misuse and reduced levels substance misuse. These benefits will be demonstrated through feedback from beneficiaries and service evaluation. This purpose does not lead to harm. The beneficiaries of this purpose are the general public. They are also young people, adults and families in Northern Ireland who are at risk of substance misuse.

The public benefits that flow from purpose (b) include improved health outcomes and reduced levels of substance misuse and reduced harmful effects related to substance misuse. These benefits will be demonstrated through feedback from beneficiaries and assessments carried out during and after beneficiaries engage with our services. This purpose does not lead to harm. The beneficiaries of this purpose are young people and adults in Northern Ireland and that use alcohol or drugs and their family members. It also includes workers in organisations that receive advice or training from ASCERT.

COMPLIANCE WITH PUBLIC BENEFIT REQUIREMENTS

The Charity Trustees have complied with their duty to have due regard to the Charity Commission for Northern Ireland public benefit guidance when exercising any powers or duties to which the guidance is relevant. The services provided by ASCERT are free at the point of delivery and we make every effort to ensure that they are accessible to the target beneficiaries, through promotion of the service, use of accessible facilities and outreach approaches to client services so that services are delivered in localities.

Action on Substances Through Community Education and Related Training (ASCERT)

Report of the Trustees Year Ended 31 March 2023

COMPLIANCE WITH PUBLIC BENEFIT REQUIREMENTS ctd...

No harm flows from our purposes and the charity has robust governance arrangements to mitigate risk, including robust policies and procedures, an organisational risk register and staff supervision, training and development.

BENEFICIARIES

The beneficiaries of the charity in this period has included:

- Members of the public that have accessed information or advice
- Young people that have taken part in prevention programmes or accessed direct supports for substance use or mental health
- Adults that have accessed direct supports because of their substance use or mental health
- Family members that have accessed direct supports because of the impact of another person's substance use
- Young people affected by a parent or carers substance use or mental health
- Parents that have taken part in prevention programmes or accessed direct supports
- Organisations that have accessed information or advice, training or direct support
- Professionals that have accessed information, advice, training or have accessed direct supports for their clients

CHARITABLE ACTIVITIES

The direct activities undertaken by ASCERT to advance its objectives in this period have included:

- The provision of information and advice services in relation to substance use and other related issues through the production of literature and web-based information; social media; presentations to groups and events; telephone and face to face contacts.
- Providing support to the public, communities and organisations supporting public campaigns, the promotion of support services, provision of advice and practical supports to communities to respond to local needs through the Connections Service and the Mid East Antrim support project.
- Delivery of prevention and harm reduction programmes to young people and families that experience risks or are directly affected by substance use and related issues through ASCERT's Targeted Lifeskills Service and the Should I Drive, drink and drug driving prevention project
- Delivery of individual and family interventions to young people and family members that are experiencing substance use issues, mental health issues and related social risks in order to reduce risk and harm, through the Drug and Alcohol Intervention Service for Youth (DAISY), Young Peoples Mental Health Service and the Engage Family Therapy Service.
- Provision of individual support to young people and family members impacted by parental alcohol drugs or mental health problems, online supports and awareness raising in the community through the Steps Cope Service.
- Delivery of early interventions and brief treatment to adults affected by substance use or mental health issues and to family members affected by another person's use, through the Steps to Change Service, PBNI Regional Rapid Addiction Response Service, Aspire Addiction and Mental Health Service, the Belfast Primary Care Talking Therapies Service and a counselling service provided to the NIACRO charity.

Action on Substances Through Community Education and Related Training (ASCERT)

Report of the Trustees Year Ended 31 March 2023

CHARITABLE ACTIVITIES ctd...

- The development of people working or volunteering in the statutory or voluntary/community sectors through the delivery of training programmes in relation to substance use, suicide prevention/intervention, mental health, trauma and other related issues.
- The development of practical resources for practitioners to use in their practice to support the people they work with, which included a Trauma Informed Practice Toolkit for the MACES project, Drug and Alcohol Curriculum Resources for the Education Authority and development of drug and alcohol resources for the Learning Disability sector.

The above activities have been delivered through employees, self-employed workers and volunteers. The charity values and promotes the involvement of volunteers in relevant areas of the organisations work.

The charity's work to further the achievements of its aims and objectives is guided by a strategic plan, developed and managed by the Board of Directors. In 2022-23, the charity is guided by its strategic plan for the period 2018-23. This has 5 key strategic outcomes:

1. Influence policy, practice and the public
2. Build capacity and skills to address alcohol, drugs and other related issues
3. Reduce the harm from alcohol or drug use through prevention, early intervention and treatment
4. Help people sustain change and support their recovery
5. Optimise available resources to deliver high quality and effective services

The delivery of the strategic plan is operationalised through an annual corporate business plan which is monitored by the board throughout the year. Achievements and success are measured through monitoring of agreed performance indicators against specific areas of the charities activities, reported through the management structure and to the Board of Directors.

PERFORMANCE AND ACHIEVEMENTS

In this period the Trustees can report that ASCERT provided its services to 13,107 individuals and families across Northern Ireland. The table below shows the reach and outcomes of our services.

Strategic Outcomes	Outcome Measurements
1. Influence policy, practice and the public	12,669 users visited ASCERT website 204,911 views on ASCERT Facebook 52,492 views on ASCERT Instagram 111,118 views on ASCERT Twitter 56,156 views on ASCERT LinkedIn 9,763 views on YouTube 295 regional and local partnership groups where given support 944 individuals have been supported within community groups 100% of individuals report increased levels of support in addressing drug and alcohol use 87% of people report increased knowledge
2. Build capacity and skills to address alcohol, drugs and other related issues	4,786 individuals took part in training 98% of people report increased skills 96% of people have used skills in practice 98% of people report an increase of knowledge 94% of people report an increase in competence 98% of people report a change in attitude towards alcohol & drugs

Action on Substances Through Community Education and Related Training (ASCERT)

Report of the Trustees Year Ended 31 March 2023

Strategic Outcomes	Outcome Measurements
3. Reduce the harm from alcohol or drug use through prevention, early intervention and treatment	<p>10,515 people in total were supported by prevention services (Community services, Education and Lifeskills programmes and Training)</p> <p>2,592 individuals were supported by intervention services</p> <p>692 families have received support</p> <p>33,450 sessions of treatment were provided</p> <p>91% of people indicate increased positive choice in their decision making</p> <p>98% of people report a change in risk taking attitude towards alcohol & drugs</p>
4. Help people sustain change and support their recovery	<p>13,107 individuals and families in total took part in services</p> <p>84% of people report positive change</p> <p>89% of people have shown a reduction in substance use</p> <p>86% of families report increased strengths and coping skills</p>
5. Optimise available resources to deliver high quality and effective services	<p>ASCERT hold Gold award in Investors in People</p> <p>ASCERT achieved Cyber Essentials Plus accreditation</p> <p>18 services provide prevention, intervention and training for the community.</p> <p>48 staff and 71 self-employed staff provided services throughout Northern Ireland</p> <p>£2,216,536 budget has been used this year within services</p>

The COVID-19 pandemic continued to be an ongoing challenge for ASCERT. The charity has been responsive to changes in government restrictions and guidelines and has adapted to the community environment and adapted to stakeholders needs. Our services have been delivered remotely for part of the year and as restrictions were relaxed we have implemented a managed transition towards re-opening offices and returning to face to face service delivery.

We have also continued to develop our services over this period. These have included:

- Development of a Rethink Your Drink alcohol harm reduction campaign to raise awareness of alcohol related harm and promote positive behaviour change.
- Development of the Should I Drive project for 16–24-year-olds to reduce drink and drug driving.
- Implementation of a regional Steps to Cope hidden harm service for young people living with parental alcohol or substance use or parental mental health issues.
- The production of information, educational resources and training for the youth work sector to support a drug and alcohol curriculum for young people through an Education Authority regional development project.
- Rollout of a Trauma Informed Practice Toolkit, practitioner training and training for trainers through the MACES Project in the border counties of Northern Ireland and Republic of Ireland;
- Delivery of a project to individuals and families at risk experiencing homelessness;
- Continued support to the Mid East Antrim PCSP to develop and deliver a drug and alcohol support plan to the community;
- Increased provision of psychological therapies to the Belfast HSCT Primary Care Talking Therapies Hub;
- Development of a counselling service for clients of the NIACRO charity.

ASCERT has continued to strive to ensure quality and continuous improvement in the charity and its services. We have been working to increase service user involvement through the establishment of the Lived Experience and Recovery Network. Through our People Strategy we have supported ongoing training and development opportunities for staff and staff wellbeing supports. In May 2022 ASCERT was awarded cyber-essentials plus accreditation.

Action on Substances Through Community Education and Related Training (ASCERT)

Report of the Trustees Year Ended 31 March 2023

FUTURE PLANS

ASCERT will manage the post pandemic transition back to in person delivery of services and will pilot a hybrid working model for staff. In 2023 the board will be developing its corporate strategy for 2024-29, engaging stakeholders in that process to ensure the charity has a clear plan for the future to deliver its purpose and meet its stakeholders needs.

We will continue to develop our 'Rethink Your Drink' campaign to encourage less harmful drinking patterns and provide other wellbeing initiatives.

The Board and management team will have a focus on organisational resilience and will develop a financial sustainability strategy for the charity to ensure the charity has an effective plan to sustain the charity and the resources it needs to deliver its strategy.

ASCERT will play an active role in the implementation planning for the substance use and mental health strategies through strategic partnerships and planning structures and inform future service design and commissioning priorities.

FINANCIAL REVIEW

ASCERT presents a negative net movement in funds during the year of £(45,354). However this is due to planned restricted funds spend from resources brought forward from previous years. ASCERT have seen another excellent year with an increase in general reserves of £132,923.

ASCERT hold £47,469 restricted funds at 31st March 2023.

ASCERT continued to build on funding success by securing additional funding for a new counselling service to support NIACRO, and funding for ASCERT's new Should I Drive project through a number of small funders.

The Public Health Agency continues to be the largest source of funding for ASCERT's Drug and Alcohol support services.

RESERVES POLICY

ASCERT unrestricted funds at 31st March 2023 total £1,356,287 including fixed assets of £13,835. ASCERT have designated £145,019 for planned future service delivery. These designated resources relate to planned activity across April 2023 to March 2024. This includes the designation of £81,777 resources towards continuing to achieve an organisational COVID recovery plan to help ensure ASCERT is fit for purpose in the post pandemic environment and continuing to respond and adapt to the needs of our service users.

ASCERT have designated £61,369 towards business development activities such as marketing development, investment in staff development and development of its IT infrastructure along with some building improvements. These designated resources will be utilised by 31st March 2024.

Action on Substances Through Community Education and Related Training (ASCERT)

Report of the Trustees Year Ended 31 March 2023

Analysis of Unrestricted Funds	Opening Balance 01/04/2022	Closing Balance 31/03/2023	Movement of Funds during 2022 - 2023
General Funds	1,016,976	1,149,899	132,923
Designated Funds - Planned Service Delivery	280,897	145,019	- 135,878
Designated Funds - Business Development	22,008	61,369	39,361
Total	1,319,881	1,356,287	36,406

ASCERT have made a gain to general reserves in the year of £132,923. After deducting fixed assets, ASCERT's general reserves total £1,136,064. Unrestricted reserve funds are considered to be essential to any charity. The objectives ASCERT's reserve policy include:

- To enable the organisation to sustain operations through delays in payments of committed funding and to accept reimbursable contracts and grants without jeopardising on-going operations.
- To promote public and funder confidence in the long-term sustainability of the organisation by preventing cash flow crises that can diminish its reputation and force the organisations leadership to make expensive short-term, crisis-based decisions.
- To create an internal line of credit to manage cash flow and maintain financial flexibility.
- To help support the long-term financial stability of the organisation and position it to respond to varying economic conditions and changes affecting the organisation's financial position and the ability of the organisation to continuously carry out its mission.

The aim of ASCERT's policy is to hold free reserves of between 3 and 6 months of total expenditure. Based on total expenditure in April 22- March 23 of £2,216,536 ASCERT have achieved 51% of its reserves policy target.

RESPONSIBILITIES OF THE TRUSTEES

The Board of Directors (who are also the Trustees of Action on Substances Through Community Education and Related Training for the purposes of company law) are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the Board of Directors to prepare financial statements for each financial year. Under that law the Board of Directors 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 Board of Directors 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 charitable company and the income and expenditure of the charitable company for that period.

In preparing these 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 accounting 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 charitable company will continue in operation.

The Board of Directors are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Action on Substances Through Community Education and Related Training (ASCERT)

Report of the Trustees
Year Ended 31 March 2023

RESPONSIBILITIES OF THE TRUSTEES ctd...

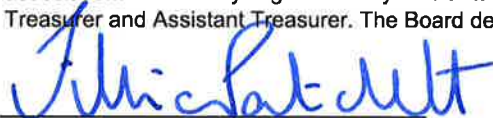
The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement as to disclosure to our auditors:

In so far as the Board of Directors are aware at the time of approving our trustees' annual report:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees, having made enquiries of fellow directors and the group's auditor that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of the information.

The ASCERT charity operates within the scope of its governing document, the memorandum and articles of association. The charity is governed by a voluntary Board of Directors that includes offices of Chair, Vice-Chair, Treasurer and Assistant Treasurer. The Board delegates limited responsibility for assurance of governance



Jillian Patchett
Director

Date: 24th October 2023

**Action on Substances Through Community Education and Related Training (ASCERT)
Company Limited by Guarantee**
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS
Year Ended 31 March 2023

Opinion

We have audited the financial statements of Action on Substances Through Community Education and Related Training for the year ended 31 March 2023 which comprises the Statement of Financial Activities, the Balance Sheet, the cash flow statement and the notes to the accounts including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at year ended 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the accounts section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the accounts and our auditor's report thereon. The Trustees are responsible for the other information. Our opinion on the accounts does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the accounts, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the accounts or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**Action on Substances Through Community Education and Related Training (ASCERT)
Company Limited by Guarantee**

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS
Year Ended 31 March 2023

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the Trustees Report for the financial year for which the accounts are prepared is consistent with the accounts; and
- the Trustees Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Trustees and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the accounts are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the Statement of Trustees Responsibilities, the Trustees are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of accounts that are free from material misstatement, whether due to fraud or error.

In preparing the accounts, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the accounts as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these accounts.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

We obtained an understanding of the legal and regulatory framework applicable to the company through enquiry of management, industry research and the application of cumulative audit knowledge. We identified the following principal laws and regulations relevant to the company – Companies Act 2006 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

**Action on Substances Through Community Education and Related Training (ASCERT)
Company Limited by Guarantee
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS
Year Ended 31 March 2023**

We developed an understanding of the key fraud risks to the entity (including how fraud might occur), the controls in place to help mitigate those risks, and the accounts, balances and disclosures within the financial statements which may be susceptible to management bias. Our understanding was obtained through review of the financial statements for significant accounting estimates, analysis of journal entries, walkthrough of the key controls cycles in place and enquiry of management.

Our procedures to respond to those risks identified included, but were not limited to:

Enquiry of management, those charged with governance and the entity's solicitors around actual and potential litigation and claims.

Enquiry of management to identify any instances of non-compliance with laws and regulations.

Reviewing minutes of meetings of those charged with governance.

Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.

Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business.

A further description of our responsibilities for the audit of the accounts is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>.

This description forms part of our auditor's report.

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and regulations made under that Act. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members as a body, for our audit work, for this report, or for the opinions we have formed.

JL Grant

JL Grant (Senior Statutory Auditor)

for and on behalf of

FPM ACCOUNTANTS LTD

Chartered Accountants &

Statutory Auditor

Unit 1, Building 10

Central Park

Mallusk

Co Antrim

BT36 4FS

Date:

22-1-2024

**Action on Substances Through Community Education and Related Training (ASCERT)
Company Limited by Guarantee
Statement of Financial Activities
(Incorporating an income and expenditure account)
Year Ended 31 March 2023**

	Notes	Unrestricted £	Restricted £	Total Funds 2023 £	Total Funds 2022 £
Income and Endowments from:					
Donations and Legacies	2	16,815	-	16,815	4,103
Charitable Activities	3	1,517,488	553,417	2,070,905	2,228,043
Investments	4	25,251	-	25,251	2,136
Other Income	5	58,211	-	58,211	66,431
Total Income and Endowments		1,617,765	553,417	2,171,182	2,300,713
Expenditure on:					
Raising Funds		(6,591)	-	(6,591)	-
Charitable Activities	6	(1,566,418)	(643,527)	(2,209,945)	(1,997,812)
Total Expenditure		(1,573,009)	(643,527)	(2,216,536)	(1,997,812)
Net Income / (Expenditure) for the Year Before Transfers		44,756	(90,110)	(45,354)	302,901
Transfers Between Funds	16/17	(8,350)	8,350	-	-
Net Movement in Funds		36,406	(81,760)	(45,354)	302,901
Reconciliation of Funds:					
Total Funds Brought Forward	16/17	1,319,881	129,229	1,449,110	1,146,209
Total Funds Carried Forward	16/17	1,356,287	47,469	1,403,756	1,449,110


All income derives from continuing activities, therefore no statement of recognised gains or losses is given.

The notes on pages 18 to 26 form part of these financial statements.

**Action on Substances Through Community Education and Related Training (ASCERT)
Company Limited by Guarantee
Balance Sheet
as at 31 March 2023**

	Note	2023 £	2022 £
Fixed Assets			
Tangible Assets	13	13,835	22,312
Current Assets			
Debtors	14	142,053	131,652
Cash at Bank and in Hand		<u>1,394,622</u>	<u>1,467,583</u>
		1,536,675	1,599,235
Creditors: Amounts Falling Due Within One Year	15	146,754	172,437
NET CURRENT ASSETS		1,389,921	1,426,798
NET ASSETS		<u><u>1,403,756</u></u>	<u><u>1,449,110</u></u>
 Represented By:			
Unrestricted Funds	16	1,356,287	1,319,881
Restricted Funds	17	47,469	129,229
		<u><u>1,403,756</u></u>	<u><u>1,449,110</u></u>

These financial statements were approved by the board of trustees and authorised for issue on the 24th October 2023 and are signed on their behalf by:


Jillian Patchett
Director

Company Registration Number NI058832

The notes on pages 18 to 26 form part of these financial statements.

**Action on Substances Through Community Education and Related Training (ASCERT)
Company Limited by Guarantee
Cash flow
as at 31 March 2023**

	Note	2023 £	2022 £
<i>Cash (used) received in operating activities</i>	19	(70,672)	282,307
<i>Cash flows from investing activities</i>			
Payments to acquire fixed assets		<u>(2,289)</u>	<u>(16,680)</u>
<i>Net cash flow from investing activities</i>		(2,289)	(16,680)
(Decrease) / Increase in cash and cash equivalents in the year		<u>(72,961)</u>	<u>265,627</u>
Cash and cash equivalents at beginning of period		1,467,583	1,201,956
<i>Cash and cash equivalents at end of period</i>		<u>1,394,622</u>	<u>1,467,583</u>

The notes on pages 18 to 26 form part of these financial statements.

**Action on Substances Through Community Education and Related Training (ASCERT)
Company Limited by Guarantee
Notes to the Financial Statements
for the period ended 31 March 2023**

1 ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

b) Preparation of the accounts on a going concern basis

The trustees are of the view that there are no material uncertainties about the charities ability to continue as a going concern.

c) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

General funds may be transferred to designated funds where Trustees wish to use these funds for a specific purpose. Such funds may be transferred back to general funds once the criteria for the designation have been met or are no longer applicable.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of restricted funds is set out in the notes to the financial statements. Restricted funds may only be transferred to general or designated funds once the criteria for restriction have been discharged or no longer apply.

d) Income recognition policies

Items of income are recognised and included in the accounts when all of the following criteria are met:

- the charity has entitlement to the funds;
- any performance conditions attached to the item of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably

e) Donated services and facilities

In accordance with the Charities SORP (FRS 102), the general volunteer time of supporters is not recognised.

f) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably.

**Action on Substances Through Community Education and Related Training (ASCERT)
Company Limited by Guarantee
Notes to the Financial Statements
for the period ended 31 March 2023**

1 ACCOUNTING POLICIES (continued)

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity and their associated support costs
- Costs of raising funds comprise the cost of fundraising.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include overhead costs incurred across three ASCERT office locations as well as costs such as IT and communication supports. These costs are attributed based on the number of staff in each service across ASCERT.

i) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening the deposit or similar account.

j) Tangible fixed assets

Individual fixed assets are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Asset category:

Plant and machinery including motor vehicles	- 25% straight line basis
Fixtures, fittings and equipment	- 25% straight line basis

The carrying values of tangible fixed assets are reviewed for impairment when events or circumstances indicate the carrying value may not be recoverable.

k) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discount due.

l) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**Action on Substances Through Community Education and Related Training (ASCERT)
Company Limited by Guarantee
Notes to the Financial Statements
for the period ended 31 March 2023**

1 ACCOUNTING POLICIES (continued)

m) Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments. Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument. Financial assets and liabilities are offset, the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

n) Pensions

The company operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

o) Taxation

The company is a registered charity and the charitable tax exemptions are therefore being claimed to the extent that income and/or gains are applicable and applied to charitable purposes only. These exemptions will remain in place as long as income and expenditure is applied to charitable purposes only.

p) Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. 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 where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Action on Substances Through Community Education and Related Training (ASCERT)
Company Limited by Guarantee
Notes to the Financial Statements
for the period ended 31 March 2023

2 Income from Donations and Legacies	Unrestricted	Restricted	Total Funds	Total Funds
	£	£	2023	2022
Appeals and Donations	16,815	-	16,815	4,103
	<u>16,815</u>	<u>-</u>	<u>16,815</u>	<u>4,103</u>

The 2022 total of £4,103 was all unrestricted.

3 Income from Charitable Activities	Unrestricted	Restricted	Total Funds
	£	£	2023
BBC Children in Need	-	500	500
Belfast City Council	-	4,934	4,934
BHSCT Primary Care Talking Therapies	34,010	-	34,010
Community Foundation for NI (Mental Health Fund)	-	87,503	87,503
Dept of Justice - Asset Recovery Community Scheme	-	3,867	3,867
Education Authority - Regional Development Funding	-	9,280	9,280
GEM Motoring Assist Road Safety Charity	-	4,934	4,934
Lisburn & Castlereagh City Council PSCP	-	5,000	5,000
Lisburn & Castlereagh City Council	-	3,465	3,465
Mid & East Antrim Borough Council PCSP	-	39,600	39,600
NIACRO (Community Foundation NI and Dept of Justice)	30,861	-	30,861
NIHE Homelessness Prevention Funds	-	15,138	15,138
Open College Network	-	3,000	3,000
Probation Board for Northern Ireland - Addiction Services	-	264,823	264,823
Probation Board for Northern Ireland - Addiction Services Aspire	-	75,240	75,240
Public Health Agency	1,452,617	-	1,452,617
Public Health Agency Clear Project	-	4,625	4,625
Public Health Agency Cost of Living Scheme	-	4,245	4,245
South Eastern Health & Social Care Trust Community Grant	-	27,263	27,263
	<u>1,517,488</u>	<u>553,417</u>	<u>2,070,905</u>

	Unrestricted	Restricted	Total Funds
	£	£	2022
Ards & North Down Borough Council PCSP	-	4,000	4,000
Arnold Clark Community Fund	-	1,000	1,000
BBC Children in Need	-	49,190	49,190
BHSCT Primary Care Talking Therapies	37,557	-	37,557
Community Foundation for NI (Mental Health Fund)	-	77,780	77,780
Dept of Justice - Asset Recovery Community Scheme	-	4,500	4,500
Education Authority - Regional Development Funding	-	60,664	60,664
Lisburn and Castlereagh City Council PSCP	-	5,000	5,000
Lisburn & Castlereagh City Council	-	4,455	4,455
Lisburn & Castlereagh City Council - COVID Recovery Fund	-	4,500	4,500
Mid & East Antrim Borough Council PCSP	-	36,000	36,000
NIHE Homelessness Prevention Funds	-	23,103	23,103
Probation Board for Northern Ireland - Addiction Services	-	374,395	374,395
Public Health Agency	1,519,667	-	1,519,667
South Eastern Health & Social Care Trust Community Grant	-	26,232	26,232
	<u>1,557,224</u>	<u>670,819</u>	<u>2,228,043</u>

**Action on Substances Through Community Education and Related Training (ASCERT)
Company Limited by Guarantee
Notes to the Financial Statements
for the period ended 31 March 2023**

4 Investment Income

	Unrestricted	Restricted	Total Funds 2023	Total Funds 2022
	£	£	£	£
Bank Interest Receivable	25,251	-	25,251	2,136
	<u>25,251</u>	<u>-</u>	<u>25,251</u>	<u>2,136</u>

The 2022 total of £2,136 was all unrestricted.

5 Other Income

	Unrestricted	Restricted	2023	Unrestricted	2022
	£	£	£	£	£
Other Income	2,500	-	2,500	2,383	2,383
Invoiced Services	55,711	-	55,711	64,048	64,048
	<u>58,211</u>	<u>-</u>	<u>58,211</u>	<u>66,431</u>	<u>66,431</u>

The 2022 total of £66,431 was all unrestricted.

6 Expenditure on Charitable Activities by Fund Type

	Unrestricted	Restricted	Total Funds 2023
	£	£	£
Prevention Services	644,202	113,804	758,006
Intervention Services	817,682	489,458	1,307,140
Support Costs	104,534	40,265	144,799
	<u>1,566,418</u>	<u>643,527</u>	<u>2,209,945</u>

	Unrestricted	Restricted	Total Funds 2022
	£	£	£
Prevention Services	546,376	122,152	668,528
Intervention Services	731,581	468,425	1,200,006
Support Costs	90,543	38,735	129,278
	<u>1,368,500</u>	<u>629,312</u>	<u>1,997,812</u>

7 Expenditure on Charitable Activities by Activity Type

	Activities undertaken directly	Support Costs	Total funds 2023	Total Funds 2022
	£	£	£	£
Prevention Services	758,006	47,838	805,844	722,997
Intervention Services	1,307,140	68,145	1,375,285	1,271,139
Governance Costs	-	28,816	28,816	3,676
	<u>2,065,146</u>	<u>144,799</u>	<u>2,209,945</u>	<u>1,997,812</u>

**Action on Substances Through Community Education and Related Training (ASCERT)
Company Limited by Guarantee
Notes to the Financial Statements
for the period ended 31 March 2023**

8 Results for the Year

The results for the year has been arrived at after charging the following:

	2023	2022
	£	£
Depreciation	10,766	11,609
Audit and Accountancy	3,676	3,676
	14,442	15,285

9 Analysis of Staff Costs:

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Salaries and Wages	1,186,935	1,021,433
Social Security Costs	116,333	87,827
Other Pension Costs	58,466	50,530
	1,361,734	1,159,790

One employees had emoluments in excess of £60,000 (2022: none).

The key management personnel of the charity comprise the Trustees, the Chair, the Chief Executive Officer, the Director of Finance and Corporate Services and the Director of Operations. The total employee benefits of the key management personnel of the charity were £165,009 (2022: £181,510).

10 Staff Numbers

The average monthly number of employees during the year was:

	2023	2022
	Number	Number
Number of Staff	42	40

11 Trustees Remuneration and Expenses

The charity Trustees were not paid or received any other benefits from employment with the charity in the year (2022: £nil) and they were reimbursed expenses totalling £nil during the year (2022: £nil). No charity Trustees received payment for professional or other services supplied to the charity (2022: £nil).

**Action on Substances Through Community Education and Related Training (ASCERT)
Company Limited by Guarantee
Notes to the Financial Statements
for the period ended 31 March 2023**

12 Related Party Transactions

The charity was under the control of the board of trustees throughout the year. There are no related party transactions to disclose under FRS 102.

None of the Trustees receive remuneration or other benefit from their work with the charity. Any connection between a Trustee or senior manager of the charity with organisations the charity works with must be disclosed to the full Board of Trustees in the same way as any other contractual relationship with a related party.

During the period ASCERT did not enter into any transactions with related parties.

13 Tangible Fixed Assets

	Fixtures, fittings & equipment £	Plant & Machinery including motor vehicles £	Total £
Cost:			
As at 1 April 2022	132,772	7,440	140,212
Additions	2,289	-	2,289
Disposals	-	-	-
As at 31 March 2023	<u>135,061</u>	<u>7,440</u>	<u>142,501</u>
Depreciation:			
As at 1 April 2022	110,460	7,440	117,900
Charge for the year	10,766	-	10,766
Depreciation on Disposal	-	-	-
As at 31 March 2023	<u>121,226</u>	<u>7,440</u>	<u>128,666</u>
Net Book Value			
As at 31 March 2022	22,312	-	22,312
As at 31 March 2023	<u>13,835</u>	<u>-</u>	<u>13,835</u>

14 Debtors

	2023 £	2022 £
Prepayments and Accrued Income	19,641	12,272
Other Debtors	122,412	119,380
	<u>142,053</u>	<u>131,652</u>

Action on Substances Through Community Education and Related Training (ASCERT)
Company Limited by Guarantee
Notes to the Financial Statements
for the period ended 31 March 2023

15 Creditors: Amounts Falling Due Within One Year

	2023	2022
	£	£
Trade Creditors	117,229	87,618
Accruals and Deferred Income	29,525	49,218
Social Security and other Taxes	-	35,601
	146,754	172,437

16 Analysis of Movements in Unrestricted Funds

	Opening Balance	Income	Expenditure	Transfers	As at 31 March 2023
	£	£	£	£	£
Unrestricted Funds					
General Funds	1,016,976	1,520,607	(1,379,718)	(7,966)	1,149,899
Planned Service Delivery	280,897	43,171	(178,665)	(384)	145,019
Business Development	22,008	53,987	(14,626)	-	61,369
Total	1,319,881	1,617,765	(1,573,009)	(8,350)	1,356,287

17 Analysis of Movements in Restricted Funds

	Opening Balance	Income	Expenditure	Transfers	As at 31 March 2023
	£	£	£	£	£
BBC Children in Need	49,550	500	(33,976)	-	16,074
Belfast City Council	-	4,934	(4,934)	-	-
Community Foundation for NI (Mental Health Fund)	66,112	87,503	(124,423)	(22)	29,170
Dept of Justice - Asset Recovery Community Scheme	26	3,867	(3,893)	-	-
Education Authority - Regional Development Funding	121	9,280	(18,485)	9,084	-
GEM Motoring Assist Road Safety Charity	-	4,934	(4,934)	-	-
Lisburn & Castlereagh City Council	261	3,465	(3,669)	-	57
Lisburn & Castlereagh City Council PCSP	-	5,000	(5,000)	-	-
Mid & East Antrim Borough Council PCSP	3,001	39,600	(42,473)	-	128
NIHE Homelessness Prevention Funds	97	15,138	(15,055)	-	180
Probation Board for Northern Ireland - Addition Services	(3,480)	264,823	(261,869)	(11)	(537)
Probation Board for Northern Ireland - Addition Services - ASPIRE	6,686	75,240	(82,361)	-	(435)
Open College Network	-	3,000	(3,000)	-	-
Public Health Agency - Clear Project	-	4,625	(4,625)	-	-
Public Health Agency - Cost of Living Scheme	-	4,245	(3,279)	-	966
SEHSCT Alcohol Intervention Drop in Service	4,527	-	(4,527)	-	-
SEHSCT Community Grant	2,328	27,263	(27,024)	(701)	1,866
Total	129,229	553,417	(643,527)	8,350	47,469

**Action on Substances Through Community Education and Related Training (ASCERT)
Company Limited by Guarantee
Notes to the Financial Statements
for the period ended 31 March 2023**

18 Analysis of Net Assets between Funds

	Tangible Fixed Assets	Net Current Assets £	Total £
Unrestricted income funds:			
General Funds	13,835	1,136,064	1,149,899
Designated Funds	-	206,388	206,388
Total Unrestricted funds	13,835	1,342,452	1,356,287
Restricted Income funds			
BBC Children in Need	-	16,074	16,074
Community Foundation for NI (Mental Health Fund)	-	29,170	29,170
Lisburn & Castlereagh City Council	-	57	57
Mid & East Antrim Borough Council PCSP	-	128	128
NIHE Homelessness Prevention Funds	-	180	180
Probation Board for Northern Ireland - Addiction Services	-	(537)	(537)
Probation Board for Northern Ireland - Addiction Services - ASPIRE	-	(435)	(435)
Public Health Agency - Cost of Living Scheme	-	966	966
SEHSCT Community Grant	-	1,866	1,866
	-	47,469	47,469
Total	13,835	1,389,921	1,403,756

19 Reconciliation of Net Cash Movement in Funds to Net Cash Flow from Operating Activities

	2023 £	2022 £
Net Movement in Funds	(45,354)	302,901
Depreciation Charge	10,766	11,609
Decrease (Increase) in Debtors	(10,401)	(79,406)
Increase (Decrease) in Creditors	(25,683)	47,203
Net Cash (Used) Received in Operating Activities	(70,672)	282,307

Annual return

**Action on Substances Through Community Education and Related Training
(ASCERT)
Company Limited by Guarantee
Financial Statements
Year Ended 31 March 2023**

**Company No: NI058832
Charity No: NIC101239**

**Action on Substances Through Community Education and Related Training (ASCERT)
Company Limited by Guarantee
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**Action on Substances Through Community Education and Related Training (ASCERT)
Company Limited by Guarantee
Company Information**

Trustees	Jillian Patchett (Chairperson) Dr Andrew Percy (Vice Chairperson) Clare Flynn (Treasurer) Dr Anne Campbell Angela Boyle Marian Cree Paul Curran Stephen Walsh (resigned 1st August 2022) Bill Atkinson (appointed 27th June 2023)
Secretary	Mr Gary McMichael
Registered Office	23 Bridge Street Lisburn BT28 1XZ
Auditor	FPM Accountants Ltd Chartered Accountants 1-3 Arthur Street Belfast BT1 4GA
Bankers	Nationwide Building Society Aldermore Bank PLC Nationwide House 1st Floor, Block B, Western House Pipers Way Lynch Wood Swindon Peterborough SN38 1NW PE2 6FZ Santander Business – Retail & Business Banking 4 St. Paul's Square Liverpool L3 9SJ
Solicitors	Arthur Cox Victoria House Gloucester Street Belfast BT1 4LS
Registered Charity No.	NIC101239
Registered Company No.	NI058832
Key Management Personnel:	
Gary McMichael	Chief Executive
John Hunsdale	Director of Operations
Siobhan Wolfe	Director of Finance and Corporate Services

Action on Substances Through Community Education and Related Training (ASCERT)

Report of the Trustees Year Ended 31 March 2023

The Board of Trustees are pleased to present their annual Directors' report together with the financial statements of the charity for the year ending 31 March 2023 which are also prepared to meet the requirements for a Directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act NI 2008, the Companies Act 2006, the Articles of Association, and 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).

GOVERNANCE AND MANAGEMENT STRUCTURE

The Trustees of the Charity are also Company Directors. The Trustees for the period 1st April 2022 to 31st March 2023 and the approval date of this report were:

Trustees in reporting period	Trustees at the approval date
Jillian Patchett (Chair)	Jillian Patchett (Chair)
Dr Andrew Percy (Vice Chair)	Dr Andrew Percy (Vice Chair)
Clare Flynn (Treasurer)	Clare Flynn (Treasurer)
Dr Anne Campbell	Dr Anne Campbell
Paul Curran	Paul Curran
Angela Boyle	Angela Boyle
Marian Cree	Marian Cree
Stephen Walsh (resigned August 2022)	Bill Atkinson (appointed June 2023)

The ASCERT charity operates within the scope of its governing document, the memorandum and articles of association. The charity is governed by a voluntary Board of Directors that includes offices of Chair, Vice-Chair, and Treasurer. The Board delegates limited responsibility for assurance of governance arrangements to an Audit Risk and Quality Sub-Committee.

The role of the Board of Directors is to advise, govern, oversee policy and direction, and provide strategic leadership to advance the organisation's mission, aims and charitable objectives. The main functions of the Board of Directors are:

- Organisational leadership and advisement
- Formulating strategic direction of the organisation
- Formulation and oversight of policies and procedures
- Ensure legal, ethical and financial integrity and maintain accountability
- Financial management, including adoption and oversight of the annual budget
- Oversight of program planning and evaluation
- Personnel evaluation and staff development
- Review of organisational and programmatic reports
- Promotion of the organisation

Board vacancies are filled through an open recruitment process, advertised through media accessible to all people in Northern Ireland. Selection is based on a role specification, an application and interview process, and appointment is subject to approval of the Board. New board members have an induction that includes responsibilities of board and members, strategy and business issues and key policies and processes prior to taking up their positions.

Action on Substances Through Community Education and Related Training (ASCERT)

Report of the Trustees Year Ended 31 March 2023

GOVERNANCE AND MANAGEMENT STRUCTURE (continued)

The board delegates authority for the day to day management of the charity to ASCERT Chief Executive, who also acts as Company Secretary. The business of the organisation is managed by the ASCERT Chief Executive and the Senior Management Team:

Gary McMichael	Chief Executive
John Hunsdale	Director of Operations
Siobhan Wolfe	Director of Finance and Corporate Services

Pay for all senior management staff is determined by National Joint Council for Local Government (NJC) pay scales and benchmarked against positions with similar job roles and levels of responsibility for each senior management post.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

RISK MANAGEMENT

The Charity manages risk through a robust risk management policy which the board reviews throughout the year and is monitored by the Audit Risk and Quality Sub-Committee. The responsibility for managing the risk policy on a day to day basis is delegated to the Chief Executive. ASCERT's risk management policy identifies seven key risk areas.

No.	Key Risk	Appetite
1	Strategic Misalignment	Cautious
2	Staff capacity	Cautious
3	Demonstrating outcomes	Cautious
4	Financial sustainability	Averse
5	Safeguarding service users	Averse
6	Cyber-security	Averse
7	Information Management	Averse

MISSION STATEMENT AND VALUES

"ASCERT addresses alcohol and drug related issues; reducing harm and supporting positive change."

Our values are the core beliefs of ASCERT that should be reflected in all its activity and are experienced by everyone that encounters the organisation.

Integrity

ASCERT will demonstrate integrity in everything we do, acting honestly and reflecting moral and ethical principles.

Accountability

ASCERT will be open and transparent in its conduct and be answerable to its members and stakeholders.

Action on Substances Through Community Education and Related Training (ASCERT)

Report of the Trustees Year Ended 31 March 2023

MISSION STATEMENT AND VALUES ctd...

Hope

ASCERT believes there is hope in every situation, and with the right help at the right time, every person can achieve change for the better.

Progressive

ASCERT will be sensitive to the changing needs, consider opportunities to innovate and adapt in order to be effective in the delivery of outcomes for our service users.

ORGANISATION PURPOSES

ASCERT is a charity that was established with the purpose of reducing the impact of alcohol or drug use in Northern Ireland. The organisations activities are related to drug and alcohol use or contributing issues.

The Charity's objects are:

- (a) The advancement of health and the reduction of harm of those persons affected by, or are at risk of being affected by, the misuse of or addiction to drugs, alcohol and other similar substances and to help the families and dependents of such persons (hereafter the 'Beneficiaries') through various activities, programmes and support services that address the risk, impact and health and social factors of alcohol and substance misuse and other related issues.
- (b) The advancement of education to the beneficiaries, communities and professionals regarding alcohol and substance misuse and other related issues through the provision of information and assistance by various means such as providing information, advice and training and by any other charitable means as the trustees see fit.

The public benefits that flow from purpose (a) include improved knowledge of the risks from substance misuse and reduced levels substance misuse. These benefits will be demonstrated through feedback from beneficiaries and service evaluation. This purpose does not lead to harm. The beneficiaries of this purpose are the general public. They are also young people, adults and families in Northern Ireland who are at risk of substance misuse.

The public benefits that flow from purpose (b) include improved health outcomes and reduced levels of substance misuse and reduced harmful effects related to substance misuse. These benefits will be demonstrated through feedback from beneficiaries and assessments carried out during and after beneficiaries engage with our services. This purpose does not lead to harm. The beneficiaries of this purpose are young people and adults in Northern Ireland and that use alcohol or drugs and their family members. It also includes workers in organisations that receive advice or training from ASCERT.

COMPLIANCE WITH PUBLIC BENEFIT REQUIREMENTS

The Charity Trustees have complied with their duty to have due regard to the Charity Commission for Northern Ireland public benefit guidance when exercising any powers or duties to which the guidance is relevant. The services provided by ASCERT are free at the point of delivery and we make every effort to ensure that they are accessible to the target beneficiaries, through promotion of the service, use of accessible facilities and outreach approaches to client services so that services are delivered in localities.

Action on Substances Through Community Education and Related Training (ASCERT)

Report of the Trustees Year Ended 31 March 2023

COMPLIANCE WITH PUBLIC BENEFIT REQUIREMENTS ctd...

No harm flows from our purposes and the charity has robust governance arrangements to mitigate risk, including robust policies and procedures, an organisational risk register and staff supervision, training and development.

BENEFICIARIES

The beneficiaries of the charity in this period has included:

- Members of the public that have accessed information or advice
- Young people that have taken part in prevention programmes or accessed direct supports for substance use or mental health
- Adults that have accessed direct supports because of their substance use or mental health
- Family members that have accessed direct supports because of the impact of another person's substance use
- Young people affected by a parent or carers substance use or mental health
- Parents that have taken part in prevention programmes or accessed direct supports
- Organisations that have accessed information or advice, training or direct support
- Professionals that have accessed information, advice, training or have accessed direct supports for their clients

CHARITABLE ACTIVITIES

The direct activities undertaken by ASCERT to advance its objectives in this period have included:

- The provision of information and advice services in relation to substance use and other related issues through the production of literature and web-based information; social media; presentations to groups and events; telephone and face to face contacts.
- Providing support to the public, communities and organisations supporting public campaigns, the promotion of support services, provision of advice and practical supports to communities to respond to local needs through the Connections Service and the Mid East Antrim support project.
- Delivery of prevention and harm reduction programmes to young people and families that experience risks or are directly affected by substance use and related issues through ASCERT's Targeted Lifeskills Service and the Should I Drive, drink and drug driving prevention project
- Delivery of individual and family interventions to young people and family members that are experiencing substance use issues, mental health issues and related social risks in order to reduce risk and harm, through the Drug and Alcohol Intervention Service for Youth (DAISY), Young Peoples Mental Health Service and the Engage Family Therapy Service.
- Provision of individual support to young people and family members impacted by parental alcohol drugs or mental health problems, online supports and awareness raising in the community through the Steps Cope Service.
- Delivery of early interventions and brief treatment to adults affected by substance use or mental health issues and to family members affected by another person's use, through the Steps to Change Service, PBNI Regional Rapid Addiction Response Service, Aspire Addiction and Mental Health Service, the Belfast Primary Care Talking Therapies Service and a counselling service provided to the NIACRO charity.

Action on Substances Through Community Education and Related Training (ASCERT)

Report of the Trustees Year Ended 31 March 2023

CHARITABLE ACTIVITIES ctd...

- The development of people working or volunteering in the statutory or voluntary/community sectors through the delivery of training programmes in relation to substance use, suicide prevention/intervention, mental health, trauma and other related issues.
- The development of practical resources for practitioners to use in their practice to support the people they work with, which included a Trauma Informed Practice Toolkit for the MACES project, Drug and Alcohol Curriculum Resources for the Education Authority and development of drug and alcohol resources for the Learning Disability sector.

The above activities have been delivered through employees, self-employed workers and volunteers. The charity values and promotes the involvement of volunteers in relevant areas of the organisations work.

The charity's work to further the achievements of its aims and objectives is guided by a strategic plan, developed and managed by the Board of Directors. In 2022-23, the charity is guided by its strategic plan for the period 2018-23. This has 5 key strategic outcomes:

1. Influence policy, practice and the public
2. Build capacity and skills to address alcohol, drugs and other related issues
3. Reduce the harm from alcohol or drug use through prevention, early intervention and treatment
4. Help people sustain change and support their recovery
5. Optimise available resources to deliver high quality and effective services

The delivery of the strategic plan is operationalised through an annual corporate business plan which is monitored by the board throughout the year. Achievements and success are measured through monitoring of agreed performance indicators against specific areas of the charities activities, reported through the management structure and to the Board of Directors.

PERFORMANCE AND ACHIEVEMENTS

In this period the Trustees can report that ASCERT provided its services to 13,107 individuals and families across Northern Ireland. The table below shows the reach and outcomes of our services.

Strategic Outcomes	Outcome Measurements
1. Influence policy, practice and the public	12,669 users visited ASCERT website 204,911 views on ASCERT Facebook 52,492 views on ASCERT Instagram 111,118 views on ASCERT Twitter 56,156 views on ASCERT LinkedIn 9,763 views on YouTube 295 regional and local partnership groups where given support 944 individuals have been supported within community groups 100% of individuals report increased levels of support in addressing drug and alcohol use 87% of people report increased knowledge
2. Build capacity and skills to address alcohol, drugs and other related issues	4,786 individuals took part in training 98% of people report increased skills 96% of people have used skills in practice 98% of people report an increase of knowledge 94% of people report an increase in competence 98% of people report a change in attitude towards alcohol & drugs

Action on Substances Through Community Education and Related Training (ASCERT)

Report of the Trustees Year Ended 31 March 2023

Strategic Outcomes	Outcome Measurements
3. Reduce the harm from alcohol or drug use through prevention, early intervention and treatment	<p>10,515 people in total were supported by prevention services (Community services, Education and Lifeskills programmes and Training)</p> <p>2,592 individuals were supported by intervention services</p> <p>692 families have received support</p> <p>33,450 sessions of treatment were provided</p> <p>91% of people indicate increased positive choice in their decision making</p> <p>98% of people report a change in risk taking attitude towards alcohol & drugs</p>
4. Help people sustain change and support their recovery	<p>13,107 individuals and families in total took part in services</p> <p>84% of people report positive change</p> <p>89% of people have shown a reduction in substance use</p> <p>86% of families report increased strengths and coping skills</p>
5. Optimise available resources to deliver high quality and effective services	<p>ASCERT hold Gold award in Investors in People</p> <p>ASCERT achieved Cyber Essentials Plus accreditation</p> <p>18 services provide prevention, intervention and training for the community.</p> <p>48 staff and 71 self-employed staff provided services throughout Northern Ireland</p> <p>£2,216,536 budget has been used this year within services</p>

The COVID-19 pandemic continued to be an ongoing challenge for ASCERT. The charity has been responsive to changes in government restrictions and guidelines and has adapted to the community environment and adapted to stakeholders needs. Our services have been delivered remotely for part of the year and as restrictions were relaxed we have implemented a managed transition towards re-opening offices and returning to face to face service delivery.

We have also continued to develop our services over this period. These have included:

- Development of a Rethink Your Drink alcohol harm reduction campaign to raise awareness of alcohol related harm and promote positive behaviour change.
- Development of the Should I Drive project for 16–24-year-olds to reduce drink and drug driving.
- Implementation of a regional Steps to Cope hidden harm service for young people living with parental alcohol or substance use or parental mental health issues.
- The production of information, educational resources and training for the youth work sector to support a drug and alcohol curriculum for young people through an Education Authority regional development project.
- Rollout of a Trauma Informed Practice Toolkit, practitioner training and training for trainers through the MACES Project in the border counties of Northern Ireland and Republic of Ireland;
- Delivery of a project to individuals and families at risk experiencing homelessness;
- Continued support to the Mid East Antrim PCSP to develop and deliver a drug and alcohol support plan to the community;
- Increased provision of psychological therapies to the Belfast HSCT Primary Care Talking Therapies Hub;
- Development of a counselling service for clients of the NIACRO charity.

ASCERT has continued to strive to ensure quality and continuous improvement in the charity and its services. We have been working to increase service user involvement through the establishment of the Lived Experience and Recovery Network. Through our People Strategy we have supported ongoing training and development opportunities for staff and staff wellbeing supports. In May 2022 ASCERT was awarded cyber-essentials plus accreditation.

Action on Substances Through Community Education and Related Training (ASCERT)

Report of the Trustees Year Ended 31 March 2023

FUTURE PLANS

ASCERT will manage the post pandemic transition back to in person delivery of services and will pilot a hybrid working model for staff. In 2023 the board will be developing its corporate strategy for 2024-29, engaging stakeholders in that process to ensure the charity has a clear plan for the future to deliver its purpose and meet its stakeholders needs.

We will continue to develop our 'Rethink Your Drink' campaign to encourage less harmful drinking patterns and provide other wellbeing initiatives.

The Board and management team will have a focus on organisational resilience and will develop a financial sustainability strategy for the charity to ensure the charity has an effective plan to sustain the charity and the resources it needs to deliver its strategy.

ASCERT will play an active role in the implementation planning for the substance use and mental health strategies through strategic partnerships and planning structures and inform future service design and commissioning priorities.

FINANCIAL REVIEW

ASCERT presents a negative net movement in funds during the year of £(45,354). However this is due to planned restricted funds spend from resources brought forward from previous years. ASCERT have seen another excellent year with an increase in general reserves of £132,923.

ASCERT hold £47,469 restricted funds at 31st March 2023.

ASCERT continued to build on funding success by securing additional funding for a new counselling service to support NIACRO, and funding for ASCERT's new Should I Drive project through a number of small funders.

The Public Health Agency continues to be the largest source of funding for ASCERT's Drug and Alcohol support services.

RESERVES POLICY

ASCERT unrestricted funds at 31st March 2023 total £1,356,287 including fixed assets of £13,835. ASCERT have designated £145,019 for planned future service delivery. These designated resources relate to planned activity across April 2023 to March 2024. This includes the designation of £81,777 resources towards continuing to achieve an organisational COVID recovery plan to help ensure ASCERT is fit for purpose in the post pandemic environment and continuing to respond and adapt to the needs of our service users.

ASCERT have designated £61,369 towards business development activities such as marketing development, investment in staff development and development of its IT infrastructure along with some building improvements. These designated resources will be utilised by 31st March 2024.

Action on Substances Through Community Education and Related Training (ASCERT)

Report of the Trustees Year Ended 31 March 2023

Analysis of Unrestricted Funds	Opening Balance 01/04/2022	Closing Balance 31/03/2023	Movement of Funds during 2022 - 2023
General Funds	1,016,976	1,149,899	132,923
Designated Funds - Planned Service Delivery	280,897	145,019	- 135,878
Designated Funds - Business Development	22,008	61,369	39,361
Total	1,319,881	1,356,287	36,406

ASCERT have made a gain to general reserves in the year of £132,923. After deducting fixed assets, ASCERT's general reserves total £1,136,064. Unrestricted reserve funds are considered to be essential to any charity. The objectives ASCERT's reserve policy include:

- To enable the organisation to sustain operations through delays in payments of committed funding and to accept reimbursable contracts and grants without jeopardising on-going operations.
- To promote public and funder confidence in the long-term sustainability of the organisation by preventing cash flow crises that can diminish its reputation and force the organisations leadership to make expensive short-term, crisis-based decisions.
- To create an internal line of credit to manage cash flow and maintain financial flexibility.
- To help support the long-term financial stability of the organisation and position it to respond to varying economic conditions and changes affecting the organisation's financial position and the ability of the organisation to continuously carry out its mission.

The aim of ASCERT's policy is to hold free reserves of between 3 and 6 months of total expenditure. Based on total expenditure in April 22- March 23 of £2,216,536 ASCERT have achieved 51% of its reserves policy target.

RESPONSIBILITIES OF THE TRUSTEES

The Board of Directors (who are also the Trustees of Action on Substances Through Community Education and Related Training for the purposes of company law) are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the Board of Directors to prepare financial statements for each financial year. Under that law the Board of Directors 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 Board of Directors 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 charitable company and the income and expenditure of the charitable company for that period.

In preparing these 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 accounting 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 charitable company will continue in operation.

The Board of Directors are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Action on Substances Through Community Education and Related Training (ASCERT)

Report of the Trustees
Year Ended 31 March 2023

RESPONSIBILITIES OF THE TRUSTEES ctd...

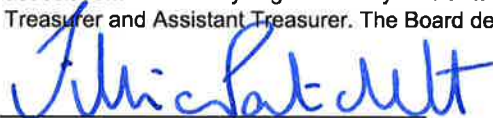
The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement as to disclosure to our auditors:

In so far as the Board of Directors are aware at the time of approving our trustees' annual report:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees, having made enquiries of fellow directors and the group's auditor that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of the information.

The ASCERT charity operates within the scope of its governing document, the memorandum and articles of association. The charity is governed by a voluntary Board of Directors that includes offices of Chair, Vice-Chair, Treasurer and Assistant Treasurer. The Board delegates limited responsibility for assurance of governance



Jillian Patchett
Director

Date: 24th October 2023

**Action on Substances Through Community Education and Related Training (ASCERT)
Company Limited by Guarantee**
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS
Year Ended 31 March 2023

Opinion

We have audited the financial statements of Action on Substances Through Community Education and Related Training for the year ended 31 March 2023 which comprises the Statement of Financial Activities, the Balance Sheet, the cash flow statement and the notes to the accounts including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at year ended 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the accounts section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the accounts and our auditor's report thereon. The Trustees are responsible for the other information. Our opinion on the accounts does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the accounts, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the accounts or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**Action on Substances Through Community Education and Related Training (ASCERT)
Company Limited by Guarantee**

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS
Year Ended 31 March 2023

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the Trustees Report for the financial year for which the accounts are prepared is consistent with the accounts; and
- the Trustees Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Trustees and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the accounts are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the Statement of Trustees Responsibilities, the Trustees are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of accounts that are free from material misstatement, whether due to fraud or error.

In preparing the accounts, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the accounts as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these accounts.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

We obtained an understanding of the legal and regulatory framework applicable to the company through enquiry of management, industry research and the application of cumulative audit knowledge. We identified the following principal laws and regulations relevant to the company – Companies Act 2006 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

**Action on Substances Through Community Education and Related Training (ASCERT)
Company Limited by Guarantee
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS
Year Ended 31 March 2023**

We developed an understanding of the key fraud risks to the entity (including how fraud might occur), the controls in place to help mitigate those risks, and the accounts, balances and disclosures within the financial statements which may be susceptible to management bias. Our understanding was obtained through review of the financial statements for significant accounting estimates, analysis of journal entries, walkthrough of the key controls cycles in place and enquiry of management.

Our procedures to respond to those risks identified included, but were not limited to:

Enquiry of management, those charged with governance and the entity's solicitors around actual and potential litigation and claims.

Enquiry of management to identify any instances of non-compliance with laws and regulations.

Reviewing minutes of meetings of those charged with governance.

Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.

Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business.

A further description of our responsibilities for the audit of the accounts is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>.

This description forms part of our auditor's report.

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and regulations made under that Act. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members as a body, for our audit work, for this report, or for the opinions we have formed.

JL Grant

JL Grant (Senior Statutory Auditor)

for and on behalf of

FPM ACCOUNTANTS LTD

Chartered Accountants &

Statutory Auditor

Unit 1, Building 10

Central Park

Mallusk

Co Antrim

BT36 4FS

Date:

22-1-2024

**Action on Substances Through Community Education and Related Training (ASCERT)
Company Limited by Guarantee
Statement of Financial Activities
(Incorporating an income and expenditure account)
Year Ended 31 March 2023**

	Notes	Unrestricted £	Restricted £	Total Funds 2023 £	Total Funds 2022 £
Income and Endowments from:					
Donations and Legacies	2	16,815	-	16,815	4,103
Charitable Activities	3	1,517,488	553,417	2,070,905	2,228,043
Investments	4	25,251	-	25,251	2,136
Other Income	5	58,211	-	58,211	66,431
Total Income and Endowments		1,617,765	553,417	2,171,182	2,300,713
Expenditure on:					
Raising Funds		(6,591)	-	(6,591)	-
Charitable Activities	6	(1,566,418)	(643,527)	(2,209,945)	(1,997,812)
Total Expenditure		(1,573,009)	(643,527)	(2,216,536)	(1,997,812)
Net Income / (Expenditure) for the Year Before Transfers		44,756	(90,110)	(45,354)	302,901
Transfers Between Funds	16/17	(8,350)	8,350	-	-
Net Movement in Funds		36,406	(81,760)	(45,354)	302,901
Reconciliation of Funds:					
Total Funds Brought Forward	16/17	1,319,881	129,229	1,449,110	1,146,209
Total Funds Carried Forward	16/17	1,356,287	47,469	1,403,756	1,449,110


All income derives from continuing activities, therefore no statement of recognised gains or losses is given.

The notes on pages 18 to 26 form part of these financial statements.

**Action on Substances Through Community Education and Related Training (ASCERT)
Company Limited by Guarantee
Balance Sheet
as at 31 March 2023**

	Note	2023 £	2022 £
Fixed Assets			
Tangible Assets	13	13,835	22,312
Current Assets			
Debtors	14	142,053	131,652
Cash at Bank and in Hand		<u>1,394,622</u>	<u>1,467,583</u>
		1,536,675	1,599,235
Creditors: Amounts Falling Due Within One Year	15	146,754	172,437
NET CURRENT ASSETS		1,389,921	1,426,798
NET ASSETS		<u><u>1,403,756</u></u>	<u><u>1,449,110</u></u>
Represented By:			
Unrestricted Funds	16	1,356,287	1,319,881
Restricted Funds	17	47,469	129,229
		<u><u>1,403,756</u></u>	<u><u>1,449,110</u></u>

These financial statements were approved by the board of trustees and authorised for issue on the 24th October 2023 and are signed on their behalf by:


Jillian Patchett
Director

Company Registration Number NI058832

The notes on pages 18 to 26 form part of these financial statements.

**Action on Substances Through Community Education and Related Training (ASCERT)
Company Limited by Guarantee
Cash flow
as at 31 March 2023**

	Note	2023 £	2022 £
<i>Cash (used) received in operating activities</i>	19	(70,672)	282,307
<i>Cash flows from investing activities</i>			
Payments to acquire fixed assets		<u>(2,289)</u>	<u>(16,680)</u>
<i>Net cash flow from investing activities</i>		(2,289)	(16,680)
(Decrease) / Increase in cash and cash equivalents in the year		<u>(72,961)</u>	<u>265,627</u>
Cash and cash equivalents at beginning of period		1,467,583	1,201,956
<i>Cash and cash equivalents at end of period</i>		<u>1,394,622</u>	<u>1,467,583</u>

The notes on pages 18 to 26 form part of these financial statements.

**Action on Substances Through Community Education and Related Training (ASCERT)
Company Limited by Guarantee
Notes to the Financial Statements
for the period ended 31 March 2023**

1 ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

b) Preparation of the accounts on a going concern basis

The trustees are of the view that there are no material uncertainties about the charities ability to continue as a going concern.

c) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

General funds may be transferred to designated funds where Trustees wish to use these funds for a specific purpose. Such funds may be transferred back to general funds once the criteria for the designation have been met or are no longer applicable.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of restricted funds is set out in the notes to the financial statements. Restricted funds may only be transferred to general or designated funds once the criteria for restriction have been discharged or no longer apply.

d) Income recognition policies

Items of income are recognised and included in the accounts when all of the following criteria are met:

- the charity has entitlement to the funds;
- any performance conditions attached to the item of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably

e) Donated services and facilities

In accordance with the Charities SORP (FRS 102), the general volunteer time of supporters is not recognised.

f) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably.

**Action on Substances Through Community Education and Related Training (ASCERT)
Company Limited by Guarantee
Notes to the Financial Statements
for the period ended 31 March 2023**

1 ACCOUNTING POLICIES (continued)

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity and their associated support costs
- Costs of raising funds comprise the cost of fundraising.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include overhead costs incurred across three ASCERT office locations as well as costs such as IT and communication supports. These costs are attributed based on the number of staff in each service across ASCERT.

i) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening the deposit or similar account.

j) Tangible fixed assets

Individual fixed assets are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Asset category:

Plant and machinery including motor vehicles	- 25% straight line basis
Fixtures, fittings and equipment	- 25% straight line basis

The carrying values of tangible fixed assets are reviewed for impairment when events or circumstances indicate the carrying value may not be recoverable.

k) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discount due.

l) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**Action on Substances Through Community Education and Related Training (ASCERT)
Company Limited by Guarantee
Notes to the Financial Statements
for the period ended 31 March 2023**

1 ACCOUNTING POLICIES (continued)

m) Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments. Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument. Financial assets and liabilities are offset, the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

n) Pensions

The company operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

o) Taxation

The company is a registered charity and the charitable tax exemptions are therefore being claimed to the extent that income and/or gains are applicable and applied to charitable purposes only. These exemptions will remain in place as long as income and expenditure is applied to charitable purposes only.

p) Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

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 where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**Action on Substances Through Community Education and Related Training (ASCERT)
Company Limited by Guarantee
Notes to the Financial Statements
for the period ended 31 March 2023**

2 Income from Donations and Legacies	Unrestricted	Restricted	Total Funds	Total Funds
	£	£	2023	2022
Appeals and Donations	16,815	-	16,815	4,103
	<u>16,815</u>	<u>-</u>	<u>16,815</u>	<u>4,103</u>

The 2022 total of £4,103 was all unrestricted.

3 Income from Charitable Activities	Unrestricted	Restricted	Total Funds
	£	£	2023
BBC Children in Need	-	500	500
Belfast City Council	-	4,934	4,934
BHSCT Primary Care Talking Therapies	34,010	-	34,010
Community Foundation for NI (Mental Health Fund)	-	87,503	87,503
Dept of Justice - Asset Recovery Community Scheme	-	3,867	3,867
Education Authority - Regional Development Funding	-	9,280	9,280
GEM Motoring Assist Road Safety Charity	-	4,934	4,934
Lisburn & Castlereagh City Council PSCP	-	5,000	5,000
Lisburn & Castlereagh City Council	-	3,465	3,465
Mid & East Antrim Borough Council PCSP	-	39,600	39,600
NIACRO (Community Foundation NI and Dept of Justice)	30,861	-	30,861
NIHE Homelessness Prevention Funds	-	15,138	15,138
Open College Network	-	3,000	3,000
Probation Board for Northern Ireland - Addiction Services	-	264,823	264,823
Probation Board for Northern Ireland - Addiction Services Aspire	-	75,240	75,240
Public Health Agency	1,452,617	-	1,452,617
Public Health Agency Clear Project	-	4,625	4,625
Public Health Agency Cost of Living Scheme	-	4,245	4,245
South Eastern Health & Social Care Trust Community Grant	-	27,263	27,263
	<u>1,517,488</u>	<u>553,417</u>	<u>2,070,905</u>

	Unrestricted	Restricted	Total Funds
	£	£	2022
Ards & North Down Borough Council PCSP	-	4,000	4,000
Arnold Clark Community Fund	-	1,000	1,000
BBC Children in Need	-	49,190	49,190
BHSCT Primary Care Talking Therapies	37,557	-	37,557
Community Foundation for NI (Mental Health Fund)	-	77,780	77,780
Dept of Justice - Asset Recovery Community Scheme	-	4,500	4,500
Education Authority - Regional Development Funding	-	60,664	60,664
Lisburn and Castlereagh City Council PSCP	-	5,000	5,000
Lisburn & Castlereagh City Council	-	4,455	4,455
Lisburn & Castlereagh City Council - COVID Recovery Fund	-	4,500	4,500
Mid & East Antrim Borough Council PCSP	-	36,000	36,000
NIHE Homelessness Prevention Funds	-	23,103	23,103
Probation Board for Northern Ireland - Addiction Services	-	374,395	374,395
Public Health Agency	1,519,667	-	1,519,667
South Eastern Health & Social Care Trust Community Grant	-	26,232	26,232
	<u>1,557,224</u>	<u>670,819</u>	<u>2,228,043</u>

**Action on Substances Through Community Education and Related Training (ASCERT)
Company Limited by Guarantee
Notes to the Financial Statements
for the period ended 31 March 2023**

4 Investment Income

	Unrestricted	Restricted	Total Funds 2023	Total Funds 2022
	£	£	£	£
Bank Interest Receivable	25,251	-	25,251	2,136
	<u>25,251</u>	<u>-</u>	<u>25,251</u>	<u>2,136</u>

The 2022 total of £2,136 was all unrestricted.

5 Other Income

	Unrestricted	Restricted	2023	Unrestricted	2022
	£	£	£	£	£
Other Income	2,500	-	2,500	2,383	2,383
Invoiced Services	55,711	-	55,711	64,048	64,048
	<u>58,211</u>	<u>-</u>	<u>58,211</u>	<u>66,431</u>	<u>66,431</u>

The 2022 total of £66,431 was all unrestricted.

6 Expenditure on Charitable Activities by Fund Type

	Unrestricted	Restricted	Total Funds 2023
	£	£	£
Prevention Services	644,202	113,804	758,006
Intervention Services	817,682	489,458	1,307,140
Support Costs	104,534	40,265	144,799
	<u>1,566,418</u>	<u>643,527</u>	<u>2,209,945</u>

	Unrestricted	Restricted	Total Funds 2022
	£	£	£
Prevention Services	546,376	122,152	668,528
Intervention Services	731,581	468,425	1,200,006
Support Costs	90,543	38,735	129,278
	<u>1,368,500</u>	<u>629,312</u>	<u>1,997,812</u>

7 Expenditure on Charitable Activities by Activity Type

	Activities undertaken directly	Support Costs	Total funds 2023	Total Funds 2022
	£	£	£	£
Prevention Services	758,006	47,838	805,844	722,997
Intervention Services	1,307,140	68,145	1,375,285	1,271,139
Governance Costs	-	28,816	28,816	3,676
	<u>2,065,146</u>	<u>144,799</u>	<u>2,209,945</u>	<u>1,997,812</u>

**Action on Substances Through Community Education and Related Training (ASCERT)
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8 Results for the Year

The results for the year has been arrived at after charging the following:

	2023	2022
	£	£
Depreciation	10,766	11,609
Audit and Accountancy	3,676	3,676
	14,442	15,285

9 Analysis of Staff Costs:

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Salaries and Wages	1,186,935	1,021,433
Social Security Costs	116,333	87,827
Other Pension Costs	58,466	50,530
	1,361,734	1,159,790

One employees had emoluments in excess of £60,000 (2022: none).

The key management personnel of the charity comprise the Trustees, the Chair, the Chief Executive Officer, the Director of Finance and Corporate Services and the Director of Operations. The total employee benefits of the key management personnel of the charity were £165,009 (2022: £181,510).

10 Staff Numbers

The average monthly number of employees during the year was:

	2023	2022
	Number	Number
Number of Staff	42	40

11 Trustees Remuneration and Expenses

The charity Trustees were not paid or received any other benefits from employment with the charity in the year (2022: £nil) and they were reimbursed expenses totalling £nil during the year (2022: £nil). No charity Trustees received payment for professional or other services supplied to the charity (2022: £nil).

**Action on Substances Through Community Education and Related Training (ASCERT)
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12 Related Party Transactions

The charity was under the control of the board of trustees throughout the year. There are no related party transactions to disclose under FRS 102.

None of the Trustees receive remuneration or other benefit from their work with the charity. Any connection between a Trustee or senior manager of the charity with organisations the charity works with must be disclosed to the full Board of Trustees in the same way as any other contractual relationship with a related party.

During the period ASCERT did not enter into any transactions with related parties.

13 Tangible Fixed Assets

	Fixtures, fittings & equipment £	Plant & Machinery including motor vehicles £	Total £
Cost:			
As at 1 April 2022	132,772	7,440	140,212
Additions	2,289	-	2,289
Disposals	-	-	-
As at 31 March 2023	<u>135,061</u>	<u>7,440</u>	<u>142,501</u>
Depreciation:			
As at 1 April 2022	110,460	7,440	117,900
Charge for the year	10,766	-	10,766
Depreciation on Disposal	-	-	-
As at 31 March 2023	<u>121,226</u>	<u>7,440</u>	<u>128,666</u>
Net Book Value			
As at 31 March 2022	22,312	-	22,312
As at 31 March 2023	<u>13,835</u>	<u>-</u>	<u>13,835</u>

14 Debtors

	2023 £	2022 £
Prepayments and Accrued Income	19,641	12,272
Other Debtors	122,412	119,380
	<u>142,053</u>	<u>131,652</u>

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15 Creditors: Amounts Falling Due Within One Year

	2023	2022
	£	£
Trade Creditors	117,229	87,618
Accruals and Deferred Income	29,525	49,218
Social Security and other Taxes	-	35,601
	146,754	172,437

16 Analysis of Movements in Unrestricted Funds

	Opening Balance	Income	Expenditure	Transfers	As at 31 March 2023
	£	£	£	£	£
Unrestricted Funds					
General Funds	1,016,976	1,520,607	(1,379,718)	(7,966)	1,149,899
Planned Service Delivery	280,897	43,171	(178,665)	(384)	145,019
Business Development	22,008	53,987	(14,626)	-	61,369
Total	1,319,881	1,617,765	(1,573,009)	(8,350)	1,356,287

17 Analysis of Movements in Restricted Funds

	Opening Balance	Income	Expenditure	Transfers	As at 31 March 2023
	£	£	£	£	£
BBC Children in Need	49,550	500	(33,976)	-	16,074
Belfast City Council	-	4,934	(4,934)	-	-
Community Foundation for NI (Mental Health Fund)	66,112	87,503	(124,423)	(22)	29,170
Dept of Justice - Asset Recovery Community Scheme	26	3,867	(3,893)	-	-
Education Authority - Regional Development Funding	121	9,280	(18,485)	9,084	-
GEM Motoring Assist Road Safety Charity	-	4,934	(4,934)	-	-
Lisburn & Castlereagh City Council	261	3,465	(3,669)	-	57
Lisburn & Castlereagh City Council PCSP	-	5,000	(5,000)	-	-
Mid & East Antrim Borough Council PCSP	3,001	39,600	(42,473)	-	128
NIHE Homelessness Prevention Funds	97	15,138	(15,055)	-	180
Probation Board for Northern Ireland - Addition Services	(3,480)	264,823	(261,869)	(11)	(537)
Probation Board for Northern Ireland - Addition Services - ASPIRE	6,686	75,240	(82,361)	-	(435)
Open College Network	-	3,000	(3,000)	-	-
Public Health Agency - Clear Project	-	4,625	(4,625)	-	-
Public Health Agency - Cost of Living Scheme	-	4,245	(3,279)	-	966
SEHSCT Alcohol Intervention Drop in Service	4,527	-	(4,527)	-	-
SEHSCT Community Grant	2,328	27,263	(27,024)	(701)	1,866
Total	129,229	553,417	(643,527)	8,350	47,469

**Action on Substances Through Community Education and Related Training (ASCERT)
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18 Analysis of Net Assets between Funds

	Tangible Fixed Assets	Net Current Assets £	Total £
Unrestricted income funds:			
General Funds	13,835	1,136,064	1,149,899
Designated Funds	-	206,388	206,388
Total Unrestricted funds	13,835	1,342,452	1,356,287
Restricted Income funds			
BBC Children in Need	-	16,074	16,074
Community Foundation for NI (Mental Health Fund)	-	29,170	29,170
Lisburn & Castlereagh City Council	-	57	57
Mid & East Antrim Borough Council PCSP	-	128	128
NIHE Homelessness Prevention Funds	-	180	180
Probation Board for Northern Ireland - Addiction Services	-	(537)	(537)
Probation Board for Northern Ireland - Addiction Services - ASPIRE	-	(435)	(435)
Public Health Agency - Cost of Living Scheme	-	966	966
SEHSCT Community Grant	-	1,866	1,866
	-	47,469	47,469
Total	13,835	1,389,921	1,403,756

19 Reconciliation of Net Cash Movement in Funds to Net Cash Flow from Operating Activities

	2023 £	2022 £
Net Movement in Funds	(45,354)	302,901
Depreciation Charge	10,766	11,609
Decrease (Increase) in Debtors	(10,401)	(79,406)
Increase (Decrease) in Creditors	(25,683)	47,203
Net Cash (Used) Received in Operating Activities	(70,672)	282,307