

**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**

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<b>Trustees</b>	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)	
<b>Secretary</b>	Mr Gary McMichael	
<b>Registered Office</b>	23 Bridge Street Lisburn BT28 1XZ	
<b>Auditor</b>	FPM Accountants Ltd Chartered Accountants 1-3 Arthur Street Belfast BT1 4GA	
<b>Bankers</b>	Nationwide Building Society Nationwide House Pipers Way Swindon SN38 1NW	Aldermore Bank PLC 1st Floor, Block B, Western House Lynch Wood Peterborough PE2 6FZ
	Santander Business – Retail & Business Banking 4 St. Paul's Square Liverpool L3 9SJ	
<b>Solicitors</b>	Arthur Cox Victoria House Gloucester Street Belfast BT1 4LS	
<b>Registered Charity No.</b>	NIC101239	
<b>Registered Company No.</b>	NI058832	
<b>Key Management Personnel:</b>		
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 1<sup>st</sup> 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

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#### **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.

<b>No.</b>	<b>Key Risk</b>	<b>Appetite</b>
<b>1</b>	Strategic Misalignment	Cautious
<b>2</b>	Staff capacity	Cautious
<b>3</b>	Demonstrating outcomes	Cautious
<b>4</b>	Financial sustainability	Averse
<b>5</b>	Safeguarding service users	Averse
<b>6</b>	Cyber-security	Averse
<b>7</b>	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**

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#### **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**

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#### **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
<b>1. Influence policy, practice and the public</b>	<b>12,669</b> users visited ASCERT website <b>204,911</b> views on ASCERT Facebook <b>52,492</b> views on ASCERT Instagram <b>111,118</b> views on ASCERT Twitter <b>56,156</b> views on ASCERT LinkedIn <b>9,763</b> views on YouTube <b>295</b> regional and local partnership groups where given support <b>944</b> individuals have been supported within community groups <b>100%</b> of individuals report increased levels of support in addressing drug and alcohol use <b>87%</b> of people report increased knowledge
<b>2. Build capacity and skills to address alcohol, drugs and other related issues</b>	<b>4,786</b> individuals took part in training <b>98%</b> of people report increased skills <b>96%</b> of people have used skills in practice <b>98%</b> of people report an increase of knowledge <b>94%</b> of people report an increase in competence <b>98%</b> 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
<b>3. Reduce the harm from alcohol or drug use through prevention, early intervention and treatment</b>	<b>10,515</b> people in total were supported by prevention services (Community services, Education and Lifeskills programmes and Training) <b>2,592</b> individuals were supported by intervention services <b>692</b> families have received support <b>33,450</b> sessions of treatment were provided <b>91%</b> of people indicate increased positive choice in their decision making <b>98%</b> of people report a change in risk taking attitude towards alcohol & drugs
<b>4. Help people sustain change and support their recovery</b>	<b>13,107</b> individuals and families in total took part in services <b>84%</b> of people report positive change <b>89%</b> of people have shown a reduction in substance use <b>86%</b> of families report increased strengths and coping skills
<b>5. Optimise available resources to deliver high quality and effective services</b>	ASCERT hold <b>Gold award</b> in Investors in People ASCERT achieved <b>Cyber Essentials Plus accreditation</b> <b>18</b> services provide prevention, intervention and training for the community. <b>48</b> staff and <b>71</b> self-employed staff provided services throughout Northern Ireland <b>£2,216,536</b> budget has been used this year within services

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

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#### **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

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**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**

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#### **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

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**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**

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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*

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**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 £
<b>Income and Endowments from:</b>					
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
<b>Total Income and Endowments</b>		<b>1,617,765</b>	<b>553,417</b>	<b>2,171,182</b>	<b>2,300,713</b>
<b>Expenditure on:</b>					
Raising Funds		(6,591)	-	(6,591)	-
Charitable Activities	6	(1,566,418)	(643,527)	(2,209,945)	(1,997,812)
<b>Total Expenditure</b>		<b>(1,573,009)</b>	<b>(643,527)</b>	<b>(2,216,536)</b>	<b>(1,997,812)</b>
<b>Net Income / (Expenditure) for the Year Before Transfers</b>		<b>44,756</b>	<b>(90,110)</b>	<b>(45,354)</b>	<b>302,901</b>
Transfers Between Funds	16/17	(8,350)	8,350	-	-
<b>Net Movement in Funds</b>		<b>36,406</b>	<b>(81,760)</b>	<b>(45,354)</b>	<b>302,901</b>
<b>Reconciliation of Funds:</b>					
Total Funds Brought Forward	16/17	1,319,881	129,229	1,449,110	1,146,209
<b>Total Funds Carried Forward</b>	<b>16/17</b>	<b>1,356,287</b>	<b>47,469</b>	<b>1,403,756</b>	<b>1,449,110</b>

All income derives from continuing activities, therefore no statement of recognised gains or losses is given.

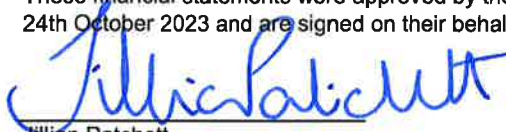
The notes on pages 18 to 26 form part of these financial statements.



**Action on Substances Through Community Education and Related Training (ASCERT)**  
**Company Limited by Guarantee**  
**Balance Sheet**  
as at 31 March 2023

	Note	2023 £	2022 £
<b>Fixed Assets</b>			
Tangible Assets	13	13,835	22,312
<b>Current Assets</b>			
Debtors	14	142,053	131,652
Cash at Bank and in Hand		1,394,622	1,467,583
		<u>1,536,675</u>	<u>1,599,235</u>
<b>Creditors: Amounts Falling Due Within One Year</b>	15	146,754	172,437
<b>NET CURRENT ASSETS</b>		1,389,921	1,426,798
<b>NET ASSETS</b>		<u><u>1,403,756</u></u>	<u><u>1,449,110</u></u>
Represented By:			
<b>Unrestricted Funds</b>	16	1,356,287	1,319,881
<b>Restricted Funds</b>	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 £
<b><i>Cash (used) received in operating activities</i></b>	<b>19</b>	(70,672)	282,307
<b><i>Cash flows from investing activities</i></b>			
Payments to acquire fixed assets		<u>(2,289)</u>	<u>(16,680)</u>
<b><i>Net cash flow from investing activities</i></b>		(2,289)	(16,680)
(Decrease) / Increase in cash and cash equivalents in the year		<u><u>(72,961)</u></u>	<u><u>265,627</u></u>
Cash and cash equivalents at beginning of period		1,467,583	1,201,956
<b><i>Cash and cash equivalents at end of period</i></b>		<u><u>1,394,622</u></u>	<u><u>1,467,583</u></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

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**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

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**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

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**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 2023	Total Funds 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 PCSP	-	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 PCSP	-	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
	<u>14,442</u>	<u>15,285</u>

**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
	<u>1,361,734</u>	<u>1,159,790</u>

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	<u>42</u>	<u>40</u>

**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**

	<b>Fixtures, fittings &amp; equipment £</b>	<b>Plant &amp; Machinery including motor vehicles £</b>	<b>Total £</b>
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**

	<b>2023 £</b>	<b>2022 £</b>
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
	<b>146,754</b>	<b>172,437</b>

**16 Analysis of Movements in Unrestricted Funds**

	Opening Balance	Income	Expenditure	Transfers	As at 31 March 2023
	£	£	£	£	£
<b>Unrestricted Funds</b>					
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
<b>Total</b>	<b>1,319,881</b>	<b>1,617,765</b>	<b>(1,573,009)</b>	<b>(8,350)</b>	<b>1,356,287</b>

**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
<b>Total</b>	<b>129,229</b>	<b>553,417</b>	<b>(643,527)</b>	<b>8,350</b>	<b>47,469</b>

**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**

	<b>Tangible Fixed Assets</b>	<b>Net Current Assets £</b>	<b>Total £</b>
<b>Unrestricted income funds:</b>			
General Funds	13,835	1,136,064	1,149,899
Designated Funds	-	206,388	206,388
<b>Total Unrestricted funds</b>	<b>13,835</b>	<b>1,342,452</b>	<b>1,356,287</b>
<b>Restricted Income funds</b>			
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
<b>Total</b>	<b>13,835</b>	<b>1,389,921</b>	<b>1,403,756</b>

**19 Reconciliation of Net Cash Movement in Funds to Net Cash Flow from Operating Activities**

	<b>2023 £</b>	<b>2022 £</b>
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
<b>Net Cash (Used) Received in Operating Activities</b>	<b>(70,672)</b>	<b>282,307</b>