

**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**

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

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# **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**

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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***

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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**

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### **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 <b>Gold award</b> in Investor in People ASCERT achieved <b>Cyber Essentials Plus accreditation</b> 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**

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- 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 PBNl. 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 31<sup>st</sup> 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***

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### **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 1<sup>st</sup> April 2023 to 31<sup>st</sup> 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 <sup>th</sup> 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**

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### **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)**

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#### **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)**

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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 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)**

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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)**

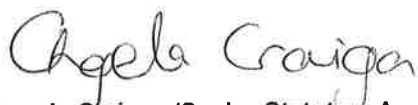
## **INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

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

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#### **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**

Centrepont  
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						
<b>Income and endowments from:</b>							
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
<b>Total income</b>		<b>1,793,342</b>	<b>429,575</b>	<b>2,222,917</b>	<b>1,617,765</b>	<b>553,417</b>	<b>2,171,182</b>
<b>Expenditure on:</b>							
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
<b>Total expenditure</b>		<b>1,811,581</b>	<b>465,472</b>	<b>2,277,053</b>	<b>1,573,009</b>	<b>643,527</b>	<b>2,216,536</b>
<b>Net expenditure</b>		<b>(18,239)</b>	<b>(35,897)</b>	<b>(54,136)</b>	<b>44,756</b>	<b>(90,110)</b>	<b>(45,354)</b>
Transfers between funds		3,958	(3,958)	-	(8,350)	8,350	-
<b>Net movement in funds</b>	10	<b>(14,281)</b>	<b>(39,855)</b>	<b>(54,136)</b>	<b>36,406</b>	<b>(81,760)</b>	<b>(45,354)</b>
<b>Reconciliation of funds:</b>							
Fund balances at 1 April 2023		1,356,287	47,469	1,403,756	1,319,881	129,229	1,449,110
<b>Fund balances at 31 March 2024</b>		<b>1,342,006</b>	<b>7,614</b>	<b>1,349,620</b>	<b>1,356,287</b>	<b>47,469</b>	<b>1,403,756</b>

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 £	£
<b>Fixed assets</b>					
Tangible assets	14		7,969		13,835
<b>Current assets</b>					
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>	
<b>Creditors: amounts falling due within one year</b>	16	<u>(139,106)</u>		<u>(146,754)</u>	
<b>Net current assets</b>			<u>1,341,651</u>		<u>1,389,921</u>
<b>Total assets less current liabilities</b>			<u>1,349,620</u>		<u>1,403,756</u>
<b>The funds of the charity</b>					
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 £	£
<b>Cash flows from operating activities</b>					
Cash absorbed by operations	21		(133,130)		(95,923)
<b>Investing activities</b>					
Purchase of tangible fixed assets		(3,427)		(2,289)	
Investment income received		58,889		25,251	
<b>Net cash generated from investing activities</b>			55,462		22,962
<b>Net cash used in financing activities</b>			-		-
<b>Net decrease in cash and cash equivalents</b>			(77,668)		(72,961)
Cash and cash equivalents at beginning of year			1,394,622		1,467,583
<b>Cash and cash equivalents at end of year</b>			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**

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### **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
<b>Analysis by fund</b>		
Unrestricted funds	1,668,335	1,517,488
Restricted funds	429,575	553,417
	2,097,910	2,070,905

### 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
	2,097,910	2,070,905

# 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
	52,977	58,211

### 7 Expenditure on raising funds

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



# 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 £
<b>Direct costs</b>		
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>
<b>Share of support and governance costs (see note 9)</b>		
Support	132,677	115,983
Governance	4,800	28,816
	<u>2,272,763</u>	<u>2,209,945</u>
<b>Analysis by fund</b>		
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 £
<b>Governance costs comprise:</b>		
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>14,092</u>	<u>14,442</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 Number	2023 Number
	<u>43</u>	<u>42</u>
<b>Employment costs</b>		
	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 £
<b>Cost</b>			
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
<b>Depreciation and impairment</b>			
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
<b>Carrying amount</b>			
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 £
<b>Amounts falling due within one year:</b>		
Other debtors	142,666	122,412
Prepayments and accrued income	21,137	19,641
	<u>163,803</u>	<u>142,053</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>

# 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 £
<b>At 31 March 2024:</b>			
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 £
<b>At 31 March 2023:</b>			
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)
	<b>Cash absorbed by operations</b>	<b>(133,130)</b>	<b>(95,923)</b>

## 22 Analysis of changes in net funds

The charity had no material debt during the year.