

**Charity registration number NIC101239**

**Company registration number NI058832 (Northern Ireland)**

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

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2025**

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

## LEGAL AND ADMINISTRATIVE INFORMATION

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

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

### **Objectives and activities**

#### **Mission Statement and Values**

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

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

#### **Integrity**

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

#### **Accountability**

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

#### **Hope**

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

#### **Progressive**

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

### **Organisation Purposes**

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

The Charity's objects are:

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

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

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

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

## **TRUSTEES' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2025**

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

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

## **TRUSTESS' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2025**

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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.
- Delivery of individual and family interventions to young people and family members that are experiencing substance use issues, mental health issues, and related social risks in order to reduce risk and harm, through the Drug and Alcohol Intervention Service for Youth (DAISY), HOPE Schools Counselling and Therapy Service, and the Engage Family Therapy Service.
- Provision of support for adults and young people that have self-harmed through the Self Harm Intervention Programme.
- Provision of individual support to young people and family members impacted by parental alcohol drugs or mental health problems, online supports and awareness raising in the community through the Steps to Cope Service.
- Delivery of early interventions and brief treatment to adults affected by substance use or mental health issues and to family members affected by another person's use, through the Steps to Change Service, PBNI Regional Rapid Addiction Response Service, Aspire Addiction and Mental Health Service, the Belfast Primary Care Talking Therapies Service.
- Providing support for the development of a regional service user network for people with lived experience of substance use.
- Facilitation for recovery programmes for people in recovery from substance use or other addictive behaviours.
- The development of people working or volunteering in the statutory or voluntary/community sectors through the delivery of training programmes in relation to substance use, suicide prevention/intervention, mental health, trauma and other related issues.
- The development of practical resources for practitioners to use in their practice to support the people they work with.

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

## **TRUSTEES' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2025**

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

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

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

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

### **Volunteer Reporting**

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

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

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

## TRUSTESS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### Achievements and performance

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

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



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

## **TRUSTESS' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2025**

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

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

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

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

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

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

## **TRUSTESS' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2025**

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### **Future Plans**

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

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

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

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

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

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

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

### **Financial review**

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

ASCERT hold £6,897 restricted funds at 31<sup>st</sup> March 2025.

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

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

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

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

## **TRUSTESS' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2025**

### *Reserves policy*

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

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

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

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

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

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

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

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

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

## **TRUSTESS' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2025**

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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
Laura Warrington	Business Development Director

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

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

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

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

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

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

### Risk Management

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

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

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

## **TRUSTEES' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2025**

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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: 

# **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 2025 which comprise the statement of financial activities, the statement of financial position, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

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

#### **Basis for opinion**

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

#### **Conclusions relating to going concern**

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

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

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

#### **Other information**

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

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

We have nothing to report in this regard.

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

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

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

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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 (Northern Ireland) 2015 requires us to report to you if, in our opinion:

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

#### **Responsibilities of trustees**

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

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

#### **Auditor's responsibilities for the audit of the financial statements**

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

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

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



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

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

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

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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 HM Chartered Accountants**

**Chartered Accountants**  
**Statutory Auditor**

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

28/10/2025

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

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

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

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

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

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

  
Jillian Patchett  
Trustee

Company Registration Number: NI058832

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

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

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

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

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

---

### **1 Accounting policies**

#### **Charity Information**

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

#### **1.1 Basis of preparation**

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

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

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

#### **1.2 Going concern**

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

#### **1.3 Charitable funds**

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

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

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

#### **1.4 Income**

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

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

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

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

## **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2025**

---

### **1 Accounting policies**

**(Continued)**

#### **1.5 Expenditure**

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

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

#### **1.6 Tangible fixed assets**

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

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

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

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

#### **1.7 Impairment of fixed assets**

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

#### **1.8 Cash and cash equivalents**

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

#### **1.9 Financial instruments**

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

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

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

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

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 1 Accounting policies

(Continued)

#### **Basic financial assets**

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

#### **Basic financial liabilities**

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

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

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

#### **Derecognition of financial liabilities**

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

### 1.10 Employee benefits

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

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

### 2 Critical accounting estimates and judgements

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

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

### 3 Income from donations and legacies

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



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

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

### 4 Income from charitable activities

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

### Performance related grants analysis

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

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

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	57,048	58,889

### 6 Other Income

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

### 7 Expenditure on raising funds

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

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

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 8 Expenditure on charitable activities

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

### 9 Support costs allocated to activities

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

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

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

9 Support costs allocated to activities	(Continued)	
	2025 £	2024 £
<b>Governance costs comprise:</b>		
Audit fees	4,800	4,800
	<u>4,800</u>	<u>4,800</u>
<b>10 Net movement in funds</b>	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	4,800	4,800
Depreciation of owned tangible fixed assets	<u>10,619</u>	<u>9,292</u>
<b>11 Trustees</b>		
The charity Trustees were not paid or received any other benefits from employment with the charity in the year (2024: £nil) and they were reimbursed expenses totaling £nil during the year (2024: £nil). No charity Trustees received payment for professional or other services supplied to the charity (2024: £nil).		
<b>12 Employees</b>		
The average monthly number of employees during the year was:		
	2025 Number	2024 Number
	<u>57</u>	<u>43</u>
<b>Employment costs</b>	2025 £	2024 £
Wages and salaries	1,625,794	1,264,613
Social security costs	153,437	118,698
Other pension costs	<u>78,390</u>	<u>60,426</u>
	<u>1,857,621</u>	<u>1,443,737</u>
The number of employees whose annual remuneration was more than £60,000 is as follows:		
	2025 Number	2024 Number
£60,001 to £70,000	<u>1</u>	<u>1</u>

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

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

### 12 Employees

(Continued)

#### Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025 £	2024 £
Aggregate compensation	234,516	190,794

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

### 13 Taxation

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

### 14 Tangible fixed assets

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

### 15 Debtors

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

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

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

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### **16 Creditors: amounts falling due within one year**

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

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

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 17 Restricted funds

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

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

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

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

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



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

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 18 Unrestricted funds

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

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

#### 19 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
<b>At 31 March 2025:</b>			
Tangible assets	17,437	-	17,437
Current assets/(liabilities)	1,391,114	6,897	1,398,011
	<u>1,408,551</u>	<u>6,897</u>	<u>1,415,448</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<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>

#### 20 Related party transactions

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

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

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

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

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

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