

DUNLEWEY ADDICTION SERVICES LTD
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE CAPITAL)

COMPANY REGISTRATION NUMBER NI 027433

CHARITY REGISTRATION NUMBER NIC 107961

O'HARA SHEARER
CHARTERED ACCOUNTANTS AND STATUTORY AUDITORS
547 FALLS ROAD
BELFAST
BT11 9AB

DUNLEWEY ADDICTION SERVICES LTD
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

CONTENTS

	Page
Reference and Administrative Information	1
Trustees Annual Report (including the Statement of Directors Responsibilities in respect of financial statements)	2 -10
Report of the Independent Auditors to the Members'	11-13
Accounting Policies	14-16
Statement of Financial Activities (incorporating the income and expenditure account)	17
Balance Sheet	18
Statement of Cash Flows	19
Notes to the Financial Statements	20-26

DUNLEWEY ADDICTION SERVICES LTD
REPORT OF THE DIRECTORS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

REFERENCE AND ADMINISTRATIVE INFORMATION

Directors	Jo Daykin - Goodall (Chairperson) Eoighan Conor Rafferty (Treasurer) Julie Louise Halliday Lauren Walls
Registered Office	247 Cavehill Road Belfast BT15 5BS
Auditors	O'Hara Shearer Chartered Accountants & Statutory Auditors 547 Falls Road Belfast, BT11 9AB
Bankers	Danske Bank Business Plus PO Box 183 Donegall Square West Belfast BT1 6JS
Company Registration Number	NI 027433
Charity Registration Number	XR 74025
Charity Commission for Northern Ireland Registration Number	NIC 107961
Registered Charity Name	Dunlewey Addiction Services Ltd

Dunlewey Addiction Services Ltd Annual Review 01 April 2022 – 31 March 2023.

Objects of the Company

Dunlewey Addiction Services provides counselling, training, support and advice services in the field of addictions. We offer free and confidential counselling, training and mentoring for those experiencing difficulties with their own, or other people's substance misuse or gambling issues. Our services are delivered across a number of Health & Social Care Trusts areas in Northern Ireland. The Problem Gambling service is provided Ireland wide.

The Centre's objects are for the relief of persons suffering from alcohol, solvents or drug dependency, the advancement of education and the protection of health and, in particular, to provide counselling for people who are concerned about chemical dependency and to provide education and training on substance misuse.”

Public Benefits

The direct benefits flowing from Dunlewey Addiction Service organisation purpose include

Supporting people to be in a better position to deal with issues across all aspects of their lives that have resulted from their addiction.

Improve mental health and well-being of people with addictions.

Provide individualised support to enhance the recovery journey for service users. Support service users to build positive routines, structure, and goals into their daily lives.

Empower people with addictions in the recovery process to deal with issues in their everyday lives.

Promote a self-care approach to recovery.

For families we develop a greater understanding of addiction issues being faced by their family member. Improve relationships between people with addictions and their families.

These benefits will be evidenced through feedback from service users and regular internal and external monitoring and evaluation of all our services. An annual report is produced each year which collates the benefits identified.

There is no harm arising from the organisation purposes.

The beneficiaries are all individuals who are affected directly or indirectly by substance misuse and problem gambling issues.

There is no private benefit flowing from the organisation's purposes.

Adult Services in Belfast HSCT area

In the year 1st April 2022 – 31st March 2023, 272 service users availed of Dunlewey Counselling Services. In the year 1st April 2021 – 31st March 2022, 1878, sessions were offered.

Service users have engaged at a steady and consistent level, from SMD's, LDQ and alcohol audit scores, service user feedback, family input and referral agents' comments indicate that clients are taking onboard areas discussed and for the most part making positive changes.

Substance use figures identified that alcohol dependency is still one the main drugs of choice among our service users in Belfast, however cocaine use has trebled among our service users.

. Evaluations of the service were overall very positive.

- 87%- very positive.
- 4% - very helpful.
- 9% - stating more time would be beneficial.

Over 55% of clients requested an extension on top of 6 sessions initially offered.

The highest referral source was 'Self', followed by GP's. Other referring agencies include Welcome organisation, mental health and community and voluntary organisations and, concerned relatives

Funding from Homelessness Prevention allowed us to work with individuals and support workers in relation to providing pre-crisis intervention through advice, proactive interventions and targeting individuals at known risk.

316 service users have availed of this service. The age of the service users ranges from 19-73 with a higher percentage being male (62% male, 38% female).

Service users have stated they feel understood and supported, sometimes to have someone listen without an agenda makes them feel human. Weekly service user return to talk which is reducing their isolation. Some service users have enrolled in other community groups, churches, and education schemes.

STEP 2 Services South Eastern HSCT

During 2022 - 2023 the Step 2 Early Intervention Service **supported 476 clients**, providing a total of **4532 sessions** to individuals affected directly or indirectly by substance misuse.

REFERRALS, STATISTICS AND TRENDS

During the 2022-2023 period the service received a total of **675 referrals**.

Family members affected by substance misuse accounted for **14%** of referrals. This is a 55% increase from last year and a significant increase compared to previous years. This can be attributed to promotional work and networking, particularly with Carers support services.

Males continue to be the primary cohort representing 60% of adult treatment referrals however there has been a slight increase of **7% in the number of females referring to the service**.

In comparison to last year, there have been slight shifts in age profile. Of note, we recorded a **7% increase in referrals for 60 years old and over**, and alcohol was registered as the substance of choice for 90% of these cohorts. 31-40-year-olds accounted for 30% of referrals, an increase of 5% since last year. Like last year, **20-40-year-olds**, represented **53%** of all referrals, and 45% of these referrers cited alcohol as their primary substance, cannabis was the 2nd drug of choice at 20%

Alcohol consistently continues to be the preferred drug of choice, accounting for 58% of adult treatment referrals, 53% of this cohort reported using alcohol with no other substance.

The number of clients reporting **cocaine** use stands at 14%, with 64% of these reporting using cocaine only, and 36% reported using cocaine in addition to another substance. 44% of these referrals were for **males aged 18-30yrs old**.

Self-referrals continue to be the primary source of referrals, representing **45%** of referrals. Almost 8% of referrals were re-referrals from clients who had previously used the service. Referrals from CAT remained static at approximately 35%. While consistent with the previous year, it is still significantly lower than previous years. Discussions with CAT report this is due to clients presenting with complex needs who are not suitable for the Step 2 service. **42%** of referrals came from our **partner agencies**.

The trend for **online support** continues despite the availability of face-to-face sessions, with just over **half of our clients** still opting for telephone or zoom calls. Clients cite the ease of accessibility to online support as a benefit that has arisen from

the lockdown period by removing barriers such as physical and/or mental health issues, financial issues, and risks ie concerns about travelling to certain areas, or threats made against them.

FAMILIES There has been a **significant increase (55%)** in the number of **referrals** received for family members. 5% of these were for more than one family member, primarily parents, accessing the service in relation to an **adult child**. **84%** of referrals for family support were for female. Like previous years, females are the primary cohort accounting for 87.5% of referrals, a slight increase from last year. The **oldest person** who referred for family support was a **79-year-old** female. The majority of family members were self-referrals and referred in relation to an adult child. Overall, IMT outcomes report **positive changes** from beginning to end of treatment including **increased coping skills, improved physical symptoms** and an **increased support network**. While our family support has been on hold for most of the year, we have continued to support family members at point of crisis by providing ad hoc telephone support when needed. All family members are provided with the "Taking the Lid Off" booklet via email or post when they are initially triaged.

STEP 2 Partnership Services Southern HSCT

This service is provided in partnership with Addiction NI, Ascertainment and External. Dunleavy Addiction Services are the lead partner.

Over the last year of the Step 2 Partnership, we received 534 referrals, of which 146 have been allocated to Dunleavy. This past year the Step 2 Partnership has worked very hard to establish the service within the southern trust area. Our service has increased, and over this past year has become a valuable addition to the services offered in the Southern trust area. Our Tri-age meetings held on Monday morning continue to be an excellent way for us to work together to offer the best service we can for our client's while also being an invaluable support to each other. We have developed a way of working together in an open and transparent way, which enables us to discuss client's clinical needs and which service is best suited to the individual. Over the last year we have continued to develop our way of working with the Community addiction team (CAT). We find having that direct contact and Judith from the CAT, sitting in on our tri-age meetings is invaluable. The Partnership have received 12% of their referrals from the CAT.

This has been a key outcome of our service that in building this relationship we are now able to step client's up directly to CAT. We are also working directly with the GP federation in Newry/Mourne area to set up a meeting with the Practice managers with the aim of trying to establish a more fluid and direct referral pathway from GPs, this

could help to further reduce the referrals of step 2 client's being referred to the CAT and help reduce their waiting list for both the client and service.

The Step 2 Service was also represented at SDACT meetings, and contributed to connections meetings and consultation events on the New Substance Use Strategy and Mental Health Strategy. Our team of counsellors continue to actively contribute to the Substance Misuse Database (SMD) and the Impact Measuring Tool (IMT).

After supporting our clients through the Covid 19 pandemic, and the changes and restrictions it brought with it, we have now been able to move forward. We have over the last year been able to gradually open up our face-to-face appointments. We make sure our clients are offered a number of options. Considering each client's needs, while also considering the health and safety of both client and counsellor. Our referral rates have been consistent while increasing over time. We continue to proactively engage with service users to encourage feedback, to ensure we are meeting the changing needs of our clients. We send feedback forms online, so clients feel free to send an anonymous response, while also offering evening appointments to meet client needs. Based on the feedback from clients we know how much they value the flexibility of our service.

"I felt that the counselling I received helped support me in making better choices, I felt someone was actually listening."

"It was very important to me that I could have my sessions outside of my working hours, and Dunlewey accommodated this, I felt well supported by my counsellor."

In addition to supporting clients to reduce the harm and risks associated with their use, we have also supported clients in their work with social services which has resulted in them gaining more access to their children, as well as signposting to further education and volunteering opportunities. Signposting for the Recovery college, Arch Programme, and recovery groups.

REFERRALS AND TRENDS

2022/23 has been a year of continued growth in the southern trust area. Dunlewey have received 146 referrals through the partnership, with 13 of these being family members. We are working closely with referrers to help highlight the family support aspect of our service as this continues to have low referral numbers. It is still quite obvious from our numbers that our clients are feeling the benefit of having appointment options, but we are starting to see an increase in people wanting to return to face-to-face appointments.

"I tried counselling during the lockdown over the phone, I wasn't really able to connect to my counsellor, but am able to see my counsellor face to face now and am finding it extremely helpful."

We have seen that 70.5% of referrals overall to our service are male and 29.5% female. Also noticeable is that Dunlewey have only 3.2% of referrals who have been born outside of Northern Ireland.

Families

Families make up 8.9% of our referrals in this past year. *15.4% of our family referrals have identified as male, and 84.6% identifying as female.* We have supported our family members not just by one-one counselling but by also supplying information and resources for eg: 'Taking the lid off' and information on services available to support them, and their loved ones. We have also been signposting clients to Inspire who offer a zoom family support group, and find this has been a good resource and support for some family members.

Step 2 Young People Services – (11-25 year olds) Southern HSCT

Service users (SU's) described as an 11 to 25-year-old with substance mild to moderate substance use/misuse concerns.

To date there have been 2190.5 hours provided to 311 SUs, each SU receiving an average of 7 hours of support. This includes 225 referrals received 22-23 and provision of continued support to those referred 21-22-total of one-to-one hours provided to service users include follow up for appointments, check ins, social service support, supervision, session planning and admin write ups. One to one provided to service users are comparative to previous year. More service users have been availing themselves of group work alongside one to one support. Whilst the one-to-one therapy allows for in-depth exploration of sensitive issues, the groupwork offers diversity of viewpoints and peer support. Peer support and feedback from the group may account for the reduced requirement for one-to-one therapy.

Group work:

This year has seen a significant uptake in groupwork with 11 group workshops completed- (4 x 4-week duration, 5 x 6-week duration and 2 x 8-week duration) 150 young people were provided with groupwork, 27 of which did not register with the service for additional 1-1 support.

In association with the Arts Council NI, DA-FACTS worked in collaboration with a choreographer and drama facilitator to deliver a workshop to a group of young people exploring the pressure of being a young person, of wanting to fit in with the crowd yet accepted for being unique. These drama therapy workshops supported and allowed the young people to develop self-awareness, express emotion, increase their self-esteem and confidence and improve relationships with self and others. Different drama techniques, activities and exercises were incorporated to help the young people explore their emotions and work through challenging life experiences.

On completion, the group produced a short movie depicting their interpretation of the topics explored and presented it to their friends and family at a celebratory event.

Family Support:

Family support has been provided to Engaged, families with a young person attending the service and non-Engaged, families that do not have a young person attending for support.

53 Engaged Families provided with support; with a total of 431 hours delivered to families equating to 8.1 hours of support per family. A family can be defined as having more than one person, a total of 92 family members have received support. Some of this support has been one off interventions, sign posting, awareness raising and providing a safe space to offload.

Non-engaged family support to 43 families, a total of 397.25 hours for support equating to 9.2 hours of support for each family. It is reported by staff that families are consistently requesting additional sessions as they feel 5 is "just not enough" This is especially the case when the problematic substance user is at pre-contemplation stage.

Online support has been offered to families and this blended approach offers flexibility to suit the needs of working parents/grandparents. As well as online, the support provided has been via telephone and text along with hours provided for appointments or other work that supports a service user's / family recovery care plan. This has included attendance at case conferencing, leaving & aftercare reviews, Criminal Justice / Social Services reports and step up / down handovers, peer support / supervision meetings and clinical supervision.

Problem Gambling Service- Nationwide

Since 2008 Dunlewey Addiction Services have been providing services to individuals experiencing issues with problem gambling across the island of Ireland. We have also provided accredited Problem gambling awareness training to staff in bookie shops, credit unions and banks and community and voluntary organisations

From 1st January 2022 – 31st December 2022 there were 3860 calls made to the problem gambling helpline.

The calls were made up as follows: -

70% Brief interventions & Health & wellbeing

20 % Referred 1 to 1 counselling.

10 % Other

30% of calls were made by a family member+

Dunlewey Addiction Problem Gambling Service offered 1365 counselling sessions to 230 service users.

The majority of service users were self-referral (64%).

The majority of service users attending the counselling service were male (77%) compared to females at (23%).

25-44 years old was the highest age category representing (68%) of all service users.

The highest presenting gambling activity was Online Betting (27%) followed by (21%) betting on horses at the bookies. 25% of service users gambling activity was in house machines at bookies, arcades and casinos.

Over 88% found the counselling service to be very helpful.

New ARCH Programme

The New ARCH programme is funded by the National Lottery to support clients in recovery from substance misuse. The aim of the programme is to provide tailored support to individual's needs to enhance their recovery journey. Support includes weekly well-being activities, one to one mentoring and coaching, group-based sessions and family and peer support. It is targeted at people who have experienced significant problems as a result of their addiction and requires additional support to ensure that they remain in the recovery process.

Between April 22 and March 23, 118 referrals were received for the New ARCH programme. Of the referrals received 46% (54) were from the South Eastern Trust, 43% (51) from the Belfast trust and 11% (13) from the Southern Trust. 100 % referrals were for aftercare treatment for those in recovery. As this is a new programme no family referrals have been received this year. The gender of referrals to the New ARCH programme was 35% (41) for females of the overall referrals and 65% (77) for males.

Alcohol continues to be the preferred drug of choice with 59% (69), prescription medication was 13% (15), cocaine 10% (12), cannabis 6% (7), Heroin 3% (4) and gambling 1% (1), unknown 8% (10).

The age range of referrals were the highest for the 25 to 34 age group at 31% and 57% of all referrals were aged between the 25 and 44 age range. Referrals for the 18 to 24 age group was 5% (6), for the 25 to 34 age group the referrals were 31% (36), 26% (31) of all referrals were between 35 to 44 age group, the 45 to 54 age group was 22% (26), the 55 to 64 age group was 12% (14) and 64 + 1% (1) and age unknown 3% (4).

Referrals to New ARCH were received by a number of different services. The highest referrer to the New ARCH programme was Dunlewey counselling services

with 40% (47) of referrals, followed by self-referrals with 25% (30) and then CAT at 17% (20). Other referrals were received by Extern 8% (10), Other HSC 3% (4), Carlisle House 3%, (3) SMLN 2%, (2) CMHT 1% (1) and PBNI 1% (1).

Follow-on support for New ARCH participants

Fifty-five of the participants that completed the new ARCH programme were referred onto the New ARCH monthly support group.

Twenty-eight of the previous New ARCH participants were referred to the Experts by Experience group developed by Dunlewey to provide an opportunity to engage in healthy social activities.

Eleven New ARCH participants were referred to the focus group which meets every two months to discuss the New ARCH groups and any ideas or changes that may need to happen to ensure the programme meets the needs of the participants.

Eighteen previous New ARCH participants felt that further counselling would be helpful for them. Some participants became more aware of their issues while completing the New ARCH group and wanted to explore this further.

Seven of the previous New ARCH participants completed Level 2 OCN in peer support.

Communications

A range of communication platforms including website, social media, local newspapers enabled us to circulate key information regarding our services.

We also attend networking opportunities to enable staff to circulate key information about our services.

We actively promoted, participated in and contributed to a range of public consultations, events and workshops and actively engaged with stakeholders from key statutory agencies.

Financial review Principle Funding Sources.

Dunlewey addiction Services secured funding from a number of sources during this period covered by this report including: BHSCT, PHA, PCSP, Gambling Awareness Trust, Big Lottery, Homeless Prevention Fund, LFT.

Partnership Working.

We maintain excellent working relationships with all our stakeholders and partner agencies.

Reserves Policy

Dunlewey Addiction Services have a detailed reserve policy in place which is subject to annual review. The policy aims to have £400,000 of cash reserves which approximates to six months of outgoings including potential redundancy costs.

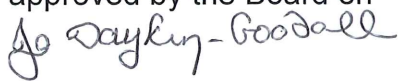
Plans for Future funding.

.During this year Dunlewey Addiction Service **celebrated 35 years** of supporting individuals affected by substance misuse. The occasion was celebrated with a **Gala Ball at Belfast City Hall**. The theme of the evening was “**Celebrating Recovery**” and was inspired by the many service users we have supported during this time. service users past and present played an active and vital role in planning and preparing for the event and proactively engaged in various activities such as art, poetry, writing, singing, and drama This culminated in the production of our “**Stories of Recovery**” **Book** that encompassed contributions from clients who shared their journey of recovery in the hope that it can help inspire others who are starting on their recovery journey.

It is expected that the New Substance Misuse Strategy Commissioning Framework will be published this year and in accordance with this we will re-tender for existing services and also develop new applications for further programmes.

We will build on our knowledge and experience and continue to apply to a range of other funding streams.

Declaration

This report was approved by the Board on its behalf by: 

Jo Daykin-Goodall

Chairperson Dunlewey Addition Services

Date:

2023 and thereafter signed on

DUNLEWEY ADDICTION SERVICES LTD
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

REPORT OF THE INDEPENDENT AUDITOR TO THE MEMBERS'

Opinion

We have audited the financial statements of Dunlewey Addiction Services Ltd (the 'charity') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102);
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

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. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

DUNLEWEY ADDICTION SERVICES LTD
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

REPORT OF THE INDEPENDENT AUDITOR TO THE MEMBERS'

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Trustees and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, 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 directors 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 liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the 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.

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud

The objectives of our audit in respect of fraud, are to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the Charity.

Our approach was as follows:

- We obtained an understanding of the legal and regulatory requirements applicable to the charity and considered that the most significant are the Companies Act 2006 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)).
- Enquiry of management, those charged with governance and the entity's solicitors around actual and potential litigation and claims.
- Enquiry of entity staff in compliance functions to identify any instances of any non-compliance with laws and regulations.
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.

DUNLEWEY ADDICTION SERVICES LTD
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

REPORT OF THE INDEPENDENT AUDITOR TO THE MEMBERS'

- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business.

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

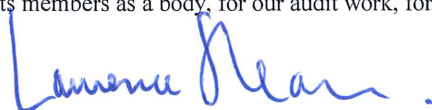
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant findings, including any significant deficiencies in internal control that we identify during our audit.

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 and regulations made under that Act. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members as a body, for our audit work, for this report, or for the opinions we have formed.



LAWRENCE SHEARER F.C.A., Senior Statutory Auditor
FOR AND ON BEHALF OF O'HARA SHEARER, Statutory Auditor
O'HARA SHEARER
CHARTERED ACCOUNTANTS
AND STATUTORY AUDITORS
547 Falls Road
Belfast
BT11 9AB

Dated: 16th November 2023

DUNLEWEY ADDICTION SERVICES LTD
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

STATEMENT OF ACCOUNTING POLICIES

Accounting Convention and Basis of Accounting

The financial statements have been prepared under the historical cost convention.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard which applies in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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.

Income Recognition

Income is recognised when the Charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Interest Receivable

Interest on funds held is included when receivable and the amount can be measured reliably; this is normally upon notification of the interest paid or payable by the Bank.

Resources Expended

All expenditure is accounted for on an accruals basis and is classified under headings that aggregate all costs related to the category.

Fundraising costs include the costs of advertising, producing publications, printing and mailing fundraising material, and staff costs in these areas.

Costs of charitable activities include direct expenditure incurred through operational activities.

Governance costs represent the costs associated with the governance arrangements of the charity which relate to the general running of the charity as opposed to those costs associated with fundraising or charitable activity.

Fixed Assets

All tangible fixed assets are recorded at cost.

DUNLEWEY ADDICTION SERVICES LTD
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

STATEMENT OF ACCOUNTING POLICIES (Continued)

Depreciation

Depreciation is calculated to write off the cost of fixed assets over their estimated useful lives at the following rates:

Premises Improvements	4% residual value
Long Leasehold Property	2% Straight line
Proteus	25% residual value
Fixtures, Fittings and Office equipment	25% residual value

Repairs and Renewals

All repairs and renewals are written off as incurred

Pension Costs

The charity does currently operate a pension scheme.

Debtors and Prepayments

Trade debtors and other debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Creditors and Provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial Instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Foreign Currencies

Monetary assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the net movement in funds.

DUNLEWEY ADDICTION SERVICES LTD
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

STATEMENT OF ACCOUNTING POLICIES (Continued)

Fund Accounting

Unrestricted funds are general funds that are available for use at the Trustees' discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside by the trustees out of unrestricted funds for specific future purposes.

Restricted funds are those given for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

The income received from funders depends on the charity meeting detailed criteria on expenses plans.

Grants given under such conditions are also given subject to them being obtained for in connection with the furtherance of the charity's aims and objectives.

Such income can be repayable to the funder if such expenses plans and criteria are not met.

Such income is only deferred when the donor specifies that the grant/donation must only be used in future accounting periods; or the donor has imposed conditions which must be met before the charity has unconditional entitlement.

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific performance conditions is recognised as earned as the related goods/services are provided.

Grant income included in this category provides funding to support performance activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Income is deferred when: fees/performance related grants are received in advance of the performance/event to which they relate.

Reserves Policy

Unrestricted funds are needed to provide funds which can be applied to specific projects to enable these projects to be undertaken at short notice and to cover the running costs of the Charity for a limited period, should there be a significant shortfall in projected income.

The Directors consider it prudent that unrestricted reserves should be sufficient to avoid the necessity of realising fixed assets held for the Charity's use and to cover six months expenditure.

DUNLEWEY ADDICTION SERVICES LTD
STATEMENT OF FINANCIAL ACTIVITIES (incorporating the income and expenditure account)
FOR THE YEAR ENDED 31ST MARCH 2023

	NOTES	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	TOTAL 2023 £	TOTAL 2022 £
INCOME AND ENDOWMENTS FROM:						
Donations and legacies	1	13,703	-	-	13,703	3,300
Income from investments	2	147	-	-	147	615
Income from charitable activities	3	-	782,257	-	782,257	853,391
Income from other trading activities	4	-	1,633	-	1,633	1,605
TOTAL INCOME AND ENDOWMENTS		13,850	783,890	-	797,740	858,911
EXPENDITURE ON:						
Expenditure on raising funds	5	-	10,131	-	10,131	1,582
Expenditure on charitable activities	6	-	665,729	-	665,729	701,479
Other expenditure		-	-	-	-	-
Net gains/(losses) on investments		-	-	-	-	-
TOTAL RESOURCES EXPENDED		-	675,860	-	675,860	703,061
NET INCOME/(EXPENDITURE)		13,850	108,030	-	121,880	155,850
Transfers between funds		107,588	(107,588)	-	-	-
NET MOVEMENT IN FUNDS		121,438	442	-	121,880	155,850
RECONCILIATION OF FUNDS						
TOTAL FUNDS BROUGHT FORWARD		478,250	218,060	-	696,310	540,460
TOTAL FUNDS CARRIED FORWARD		599,688	218,502	-	818,190	696,310

The Statement of Financial Activities includes all gains and losses in the year and therefore a
Statement of Total Recognised Gains and Losses has not been prepared

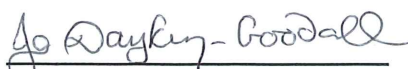
All of the above amounts relate to continuing activities

The accompanying accounting policies and the notes form part of these financial statements

DUNLEWEY ADDICTION SERVICES LTD
BALANCE SHEET
AS AT 31ST MARCH 2023

	NOTES	2023 £	2022 £
FIXED ASSETS			
Tangible assets	9	37,096	40,259
CURRENT ASSETS			
Debtors and prepayments	12	-	-
Cash at bank and in hand	11	820,974	804,467
		820,974	804,467
Creditors: amounts falling due within one year	13	(39,880)	(148,416)
NET CURRENT ASSETS/(LIABILITIES)		781,094	656,051
TOTAL ASSETS LESS CURRENT ASSETS/(LIABILITIES)		818,190	696,310
Creditors: amounts falling due after more than one year		-	-
NET ASSETS/(LIABILITIES)		818,190	696,310
FUNDS:			
ENDOWMENT FUNDS		-	-
UNRESTRICTED INCOME FUNDS	14/15/16	599,688	478,250
RESTRICTED INCOME FUNDS	14/15/17	218,502	218,060
		818,190	696,310

These financial statements were approved by the Trustees on 16th November 2023
and are signed on their behalf by:


Jo Daykin-Goodall
Trustee

DATE 16th November 2023

The accompanying accounting policies and notes form part of these financial statements

DUNLEWEY ADDICTION SERVICES LTD
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31ST MARCH 2023

	NOTES	2023 £	2022 £
CASHFLOWS FROM OPERATING ACTIVITIES			
Cash generated from operations	10	16,507	169,385
Net cash inflow/(outflow) from operating activities		16,507	169,385
Investing activities			
Investment income		-	-
Purchase of tangible fixed assets		-	-
Acquisition of investments		-	-
Disposal of investments		-	-
Disposal of tangible fixed assets		-	-
Net cash from investing activities		-	-
Increase/(decrease) in cash and cash equivalents in the year		16,507	169,385
Cash and cash equivalents at the beginning of the year		804,467	635,082
Cash and cash equivalents at the end of the year	11	820,974	804,467
Relating to:			
Cash at bank and in hand	11	820,974	804,467

The accompanying accounting policies and notes form part of these financial statements

DUNLEWEY ADDICTION SERVICES LTD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

1. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	2023 £	Unrestricted Funds £	Restricted Funds £	2022 £
Donations	13,703	-	13,703	3,300	-	3,300
Legacies	-	-	-	-	-	-
	13,703	-	13,703	3,300	-	3,300

2. INCOME FROM INVESTMENTS

	Unrestricted Funds £	Restricted Funds £	2023 £	Unrestricted Funds £	Restricted Funds £	2022 £
Income from UK listed investments	-	-	-	-	-	-
Income from cash	147	-	147	615	-	615
	147	-	147	615	-	615

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2023 £	Unrestricted Funds £	Restricted Funds £	2022 £
Belfast Health & Social Care Trust	-	89,454	89,454	-	72,653	72,653
Ladbrokes	-	21,600	21,600	-	-	-
A McLean Bookmakers	-	-	-	-	-	-
Toal Bookmakers	-	-	-	-	-	-
Sports Information Services Limited	-	5,692	5,692	-	16,242	16,242
Gambling Awareness Trust	-	132,994	132,994	-	149,338	149,338
Public Health Authority	-	444,191	444,191	-	429,883	429,883
Northern Ireland Housing Executive	-	17,100	17,100	-	14,040	14,040
Policing & Community Safety Partnership	-	14,108	14,108	-	23,166	23,166
Depaul	-	-	-	-	5,740	5,740
National Lottery	-	-	-	-	-	-
Big Lottery	-	49,006	49,006	-	151,686	151,686
Big Lottery - COVID 19	-	-	-	-	-	-
Awards for All	-	-	-	-	10,000	10,000
Armagh & Banbridge & Craigavon Council	-	-	-	-	3,778	3,778
Belfast City Council	-	-	-	-	4,000	4,000
Central costs	-	-	-	87,156	-	87,156
Clear Project	-	3,000	3,000	-	8,000	8,000
Arts Council for Northern Ireland	-	5,112	5,112	-	-	-
Less: Deferred Income	-	-	-	-	(122,291)	(122,291)
	-	782,257	782,257	87,156	766,235	853,391

4. INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2023 £	Unrestricted Funds £	Restricted Funds £	2022 £
Fundraising and training	-	1,633	1,633	-	1,605	1,605
	-	1,633	1,633	-	1,605	1,605

DUNLEWEY ADDICTION SERVICES LTD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

5. EXPENDITURE ON RAISING FUNDS

	Unrestricted Funds £	Restricted Funds £	2023 £	Unrestricted Funds £	Restricted Funds £	2022 £
Promotional and fundraising costs	-	10,131	10,131	-	1,582	1,582
	-	10,131	10,131	-	1,582	1,582

6. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2023 £	Unrestricted Funds £	Restricted Funds £	2022 £
Wages and salaries (See Note 8)	-	335,480	335,480	-	356,548	356,548
Social security costs (See Note 8)	-	34,347	34,347	-	36,768	36,768
Sessional Councillors	-	165,388	165,388	-	123,247	123,247
Training costs	-	30	30	-	1,074	1,074
Programme costs	-	42,299	42,299	-	16,829	16,829
Room hire	-	8,162	8,162	-	1,143	1,143
Repairs and maintenance	-	4,692	4,692	-	4,165	4,165
Motor and travelling expenses	-	3,397	3,397	-	911	911
Supervision	-	2,825	2,825	-	4,665	4,665
Helplines	-	10,568	10,568	-	9,938	9,938
Subscriptions	-	-	-	-	421	421
Postage, printing and stationery	-	3,404	3,404	-	4,467	4,467
Depreciation and impairment	-	3,162	3,162	-	3,383	3,383
Sundry expenses	-	-	-	-	300	300
	-	613,754	613,754	-	563,859	563,859
Support Costs and Governance costs						
Central costs	-	350	350	-	87,156	87,156
Telephone and internet	-	6,748	6,748	-	7,412	7,412
Computer costs	-	1,985	1,985	-	4,197	4,197
Website development	-	-	-	-	-	-
Light and heat	-	1,407	1,407	-	570	570
Rent and rates	-	24,953	24,953	-	22,787	22,787
Insurance	-	3,692	3,692	-	4,209	4,209
Professional fees	-	7,798	7,798	-	6,342	6,342
Audit fees	-	4,800	4,800	-	4,800	4,800
Bank interest and charges	-	242	242	-	147	147
	-	51,975	51,975	-	137,620	137,620
TOTAL EXPENDITURE ON CHARITABLE ACTIVITIES	-	675,860	675,860	-	703,061	703,061

DUNLEWEY ADDICTION SERVICES LTD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

7. NET (OUTGOING)/ INCOMING RESOURCES FOR THE YEAR	2023	2022
This is stated after charging/(crediting)	£	£
Auditors remuneration	4,800	4,800
Depreciation	3,163	3,383

8. SALARY COSTS AND EMOLUMENTS	2023	2022
	£	£
Total staff costs were as follows:		
Wages and salaries - key management personnel	77,981	72,401
Wages and salaries - other staff	257,498	284,147
Employer social security costs - key management personnel	10,480	9,348
Employer social security costs - other staff	28,868	31,420
Employer social security costs - Statutory Maternity Pay Recoverable	-	-
Employer social security costs - Employment Allowance	(5,000)	(4,000)
	369,827	393,316

The average monthly number of employees during the year was as follows:	2023	2022
	Number	Number
	18	16

No employees had emoluments in excess of £60,000 (2022: £Nil)

Trustees' remuneration and benefits

There was no trustees' remuneration or other benefits for the year ended 31st March 2023. (2022: £Nil)

Trustees' Expenses

There were no trustees' expenses paid for the year ended 31st March 2023. (2022: £Nil)

DUNLEWEY ADDICTION SERVICES LTD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

9. TANGIBLE FIXED ASSETS

	Long Leasehold Property £	Fixtures Fittings & Equipment £	Proteus £	Total £
COST				
As at 1st April 2022	80,560	133,275	10,954	224,789
Additions	-	-	-	-
Disposals	-	-	-	-
As at 31st March 2023	80,560	133,275	10,954	224,789
DEPRECIATION				
As at 1st April 2022	42,745	130,843	10,942	184,530
Charge for year	2,549	608	6	3,163
Eliminated on disposal	-	-	-	-
As at 31st March 2023	45,294	131,451	10,948	187,693
Net book value 2023	35,266	1,824	6	37,096
Net book value 2022	37,815	2,432	12	40,259

10. RECONCILIATION OF OPERATING PROFIT TO NET CASH FLOW FROM OPERATING ACTIVITIES FROM OPERATING ACTIVITIES

	2023 £	2022 £
Operating Surplus/(Deficit) for the year	121,880	155,850
Depreciation	3,162	3,383
Movement in debtors	-	5,494
Movement in creditors	(108,535)	4,658
Gain on investments	-	-
(Profit)/Loss on disposal of Fixed Assets	-	-
Investment income	-	-
Net cash inflow/(outflow) from operating activities	16,507	169,385

DUNLEWEY ADDICTION SERVICES LTD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

11. BANK AND CASH

	2023	2022
	£	£
No 1 Project Account	16,467	123,175
IOA South Account	570	6,606
No 3 Account	79	257
Ballymena YPS Account	2	44
North & West YPS Account	(9)	2
Reserve Account	803,141	673,859
Mastercard Account	(65)	(65)
Petty Cash Account	789	589
	<u>820,974</u>	<u>804,467</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Debtors	-	-
Prepayments	-	-
	<u>-</u>	<u>-</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Bank overdrafts	-	-
Trade creditors	689	689
Taxation and social security costs	3,261	3,662
Net pay control account	(105)	(86)
Other creditors	1,244	1,446
Accrued expenses	34,791	20,414
Deferred income	-	122,291
	<u>39,880</u>	<u>148,416</u>

DUNLEWEY ADDICTION SERVICES LTD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

14. ANALYSIS OF NET ASSETS BY FUND

	Fixed Assets - Charity use £	Current Assets £	Current Liabilities £	2023 £	2022 £
Total Funds					
Unrestricted funds	-	599,688	-	599,688	478,250
Restricted funds	37,096	221,286	(39,880)	218,502	218,060
	37,096	820,974	(39,880)	818,190	696,310

15. ANALYSIS OF MOVEMENT IN FUNDS

	Opening Balance £	Incoming Resources £	Resources Expended £	Inter-Fund Transfers £	2023 £	2022 £
Restricted Funds						
No 1 Account	(33,534)	6,745	(31,526)	-	(58,315)	(33,534)
New Arch Lottery	60,441	49,006	(47,500)	-	61,947	60,441
Gambling Awareness Trust	28,968	160,286	(106,464)	-	82,790	28,968
Belfast Health and Social Care Trust	7,202	90,454	(92,836)	-	4,820	7,202
Step 2 Southern Trust YPS	31,670	157,830	(160,259)	-	29,241	31,670
Step 2 South Eastern Trust	78,599	236,197	(186,021)	(60,000)	68,775	78,599
Step 2 Partnership	44,714	52,164	(27,634)	(40,000)	29,244	44,714
Policing & Community Safety Partnership	-	14,108	(6,520)	(7,588)	-	-
Northern Ireland Housing Executive	-	17,100	(17,100)	-	-	-
	218,060	783,890	(675,860)	(107,588)	218,502	218,060
Unrestricted Funds						
Accumulated General Fund	236,969	-	-	107,588	344,557	236,969
Sundry Income	29,391	13,703	-	-	43,094	29,391
Central Costs	208,838	-	-	-	208,838	208,838
Bank Interest Receivable	3,052	147	-	-	3,199	3,052
	478,250	13,850	-	107,588	599,688	478,250
TOTAL FUNDS	696,310	797,740	(675,860)	-	818,190	696,310

DUNLEWEY ADDICTION SERVICES LTD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

16. UNRESTRICTED INCOME FUNDS	2023	2022
	£	£
Balance at 1st April 2022	478,250	252,179
Incoming resources for the year	13,850	91,071
Resources expended for the year	-	-
Transfers between funds	107,588	135,000
Balance at 31st March 2023	<u>599,688</u>	<u>478,250</u>

17. RESTRICTED INCOME FUNDS	2023	2022
	£	£
Balance at 1st April 2022	218,060	288,281
Incoming resources for the year	783,890	767,840
Resources expended for the year	(675,860)	(703,061)
Transfers between funds	(107,588)	(135,000)
Balance at 31st March 2023	<u>218,502</u>	<u>218,060</u>

18. LEGAL STATUS

Dunlewey Addiction Services Ltd is a Company Limited by Guarantee.

Each member has agreed to contribute £1 in the event of a compulsory winding up.

Dunlewey Addiction Services Ltd is registered with The Charity Commission for Northern Ireland, Charity Number 107961. date of registration 23rd November 2020.

Dunlewey Addiction Services Ltd is a recognised Charity within the definition of Section 360(3) Income and Corporation Taxes Act 1970 by the Commissioners of the Inland Revenue.

19. CONTINGENT LIABILITIES

Since incorporation the charity has received various revenue and capital grants. A contingent liability exists to repay these grants should the conditions under which they are awarded are not achieved.

20. POST BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the year end.