

**Action on Substances Through Community Education and Related Training  
(ASCERT)**

**Company Limited by Guarantee**

**Financial Statements**

**Year Ended 31 March 2019**



**Company No: NI058832**

**Charity No: NIC101239**

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**Action on Substances Through Community Education and Related Training (ASCERT)**  
**Company Limited by Guarantee**  
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**Year Ended 31 March 2019**

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**Action on Substances Through Community Education and Related Training (ASCERT)  
Company Limited by Guarantee  
Company Information**

|                                  |  |
|----------------------------------|--|
| <b>Trustees</b>                  | <p>Jillian Patchett (Chairperson)<br/> Dr Andrew Percy (Vice Chairperson)<br/> Heather Graham (Treasurer)<br/> Clare Flynn (Assistant Treasurer)<br/> Dr Anne Campbell<br/> Adrian Glackin (resigned 12 December 2018)<br/> Peter Moorhead (resigned 27 March 2019)<br/> Angela Boyle<br/> Mari-Louise Mackey (resigned 26 March 2019)<br/> Marian Cree<br/> Paul Curran<br/> Teresa McDonnell (resigned 26 August 2019)</p> |
| <b>Secretary</b>                 | Mr Gary McMichael  |
| <b>Registered Office</b>         | 23 Bridge Street<br>Lisburn<br>BT28 1XZ  |
| <b>Auditor</b>                   | PKF-FPM Accountants Ltd<br>Chartered Accountants<br>1-3 Arthur Street<br>Belfast<br>BT1 4GA  |
| <b>Bankers</b>                   | <p>Ulster Bank<br/> 18 Bow Street<br/> Lisburn<br/> BT28 1AQ</p> <p>Nationwide Building Society<br/> Nationwide House<br/> Pipers Way<br/> Swindon<br/> SN38 1NW</p> <p>Aldermore Bank PLC<br/> 1st Floor, Block B, Western House<br/> Lynch Wood<br/> Peterborough<br/> PE2 6FZ</p>   |
| <b>Solicitors</b>                | Arthur Cox<br>Victoria House<br>Gloucester Street<br>Belfast<br>BT1 4LS  |
| <b>Registered Charity No.</b>    | NIĈ101239  |
| <b>Registered Company No.</b>    | NI058832   |
| <b>Key Management Personnel:</b> |  |
| Gary McMichael                   | Chief Executive  |
| John Hunsdale                    | Director of Operations   |
| Siobhan Wolfe                    | Director of Finance and Corporate Services   |

## **Action on Substances Through Community Education and Related Training (ASCERT)**

### **Report of the Trustees** Year Ended 31 March 2019

The Executive Committee are pleased to present their annual Directors' report together with the financial statements of the charity for the year ending 31 March 2019, which are also prepared to meet the requirements for a Directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act NI 2008, the Companies Act 2006, the Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

#### **GOVERNANCE AND MANAGEMENT STRUCTURE**

The Trustees of the Charity are also Company Directors. The Trustees for the period 1<sup>st</sup> April 2018 to 31st March 2019 and the approval date of this report were:

| Trustees in reporting period             | Trustees at the approval date |
|--|-------------------------------|
| Jillian Patchett                         | Jillian Patchett              |
| Dr Andrew Percy                          | Dr Andrew Percy               |
| Heather Graham                           | Heather Graham                |
| Clare Flynn                              | Clare Flynn                   |
| Dr Anne Campbell                         | Dr Anne Campbell              |
| Paul Curran                              | Paul Curran                   |
| Angela Boyle                             | Angela Boyle                  |
| Marian Cree                              | Marian Cree                   |
| Mari-Louise Mackey (resigned March 2019) |                               |
| Peter Moorhead (resigned March 2019)     |                               |
| Adrian Glackin (resigned December 2018)  |                               |
| Teresa McDonnell (resigned August 2019)  |                               |

The ASCERT charity operates within the scope of its governing document, the memorandum and articles of association. The charity is governed by a voluntary Board of Directors that includes offices of Chair, Vice-Chair, Treasurer and Assistant Treasurer. The Board delegates limited responsibility for assurance and 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

## Action on Substances Through Community Education and Related Training (ASCERT)

### Report of the Trustees Year Ended 31 March 2019

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#### GOVERNANCE AND MANAGEMENT STRUCTURE (continued)

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

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

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

Pay for all senior management staff is determined by National Joint Council for Local Government (NJC) pay scales. The board of directors carried out a senior management pay evaluation in 2013 including an external benchmarking exercise against positions with similar job roles and levels of responsibility, resulting in a recommendation of pay point for each senior management post.

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

#### RISK MANAGEMENT

The Charity manages risk through a robust risk management policy which the board reviews throughout the year and is monitored by the Audit Risk and Quality Sub-Committee. The responsibility for managing the risk policy on a day to day basis is delegated to the Chief Executive. In 2018-19 ASCERT reviewed its risk management policy and identified seven key risk areas.

| No. | Key Risk                   | Appetite |
|-----|----------------------------|----------|
| 1   | Strategic Misalignment     | Cautious |
| 2   | Staff capacity             | Cautious |
| 3   | Demonstrating outcomes     | Cautious |
| 4   | Financial stability        | Averse   |
| 5   | Safeguarding service users | Averse   |
| 6   | Cyber-security             | Averse   |
| 7   | Information Management     | Averse   |

# **Action on Substances Through Community Education and Related Training (ASCERT)**

## **Report of the Trustees** Year Ended 31 March 2019

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

### **ORGANISATION PURPOSES**

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

## **Report of the Trustees Year Ended 31 March 2019**

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### **ORGANISATION PURPOSES (continued)**

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

### **COMPLIANCE WITH PUBLIC BENEFIT REQUIREMENTS**

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

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

### **BENEFICIARIES**

The beneficiaries of the charity in this period has included:

- Members of the public that have accessed information or advice
- Young people that have taken part in prevention programmes or accessed direct supports
- Adults that have accessed direct supports because of their substance use
- 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 alcohol use
- Parents that have taken part in prevention programmes or accessed direct supports
- Organisations that have accessed information or advice, training or direct support
- Professionals that have accessed information, advice, training or have accessed direct supports for their clients

## **Action on Substances Through Community Education and Related Training (ASCERT)**

### **Report of the Trustees Year Ended 31 March 2019**

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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 through the Connections Service, supporting public campaigns, the promotion of support services, provision of advice and practical supports to communities to respond to local needs
- Delivery of prevention and harm reduction programmes to young people and families that experience risks or are directly affected by substance use and related issues through ASCERT's Targeted Lifeskills Service and the Strengthening Families Programme
- Delivery of individual and family interventions to young people and family members that are experiencing substance use issues and related social risks in order to reduce risk and harm, through the Drug and Alcohol Intervention Service for Youth (DAISY) and the Engage Family Therapy Service.
- Delivery of early interventions and brief treatment to adults affected by substance use and to family members affected by another person's use, through the Alcohol and You and Steps to Change Services.
- Provision of information and direct support to young people affected by parental alcohol misuse through the Steps to Cope Service.
- 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 and other related issues.

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

The charity's work to further the achievements of its aims and objectives is guided by a strategic plan, developed and managed by the Board of Directors. In 2018-19 ASCERT began the first year of the implementation of its 2018-23 strategic plan. This had 5 key strategic outcomes;

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

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



## Action on Substances Through Community Education and Related Training (ASCERT)

### Report of the Trustees Year Ended 31 March 2019

#### PERFORMANCE AND ACHIEVEMENTS

In this period the Trustees can report that ASCERT provided its services to 13,260 individuals and families across Northern Ireland. The table below shows the reach and outcomes of our services, which shows real changes for people we have supported. As can be seen 91% reported an increase in knowledge of drug and alcohol issues, 94% stating they had increased skills and 74% of clients reduced their substance use.

| Strategic Outcomes   | Outcome Measurements   |
|--|--|
| 1. Influence policy, practice and the public   | <b>124,246</b> users visited the ASCERT Website<br><b>433,887</b> Social Media posts<br><b>85</b> regional and local partnership groups were given support<br><b>1,189</b> individuals have been supported within community groups<br><b>89%</b> of individuals report increased levels of support in addressing drug and alcohol misuse<br><b>91%</b> of people report increased knowledge  |
| 2. Build capacity and skills to address alcohol, drugs and other related issues          | <b>2,782</b> individuals took part in training<br><b>94%</b> of people report increased skills<br><b>86%</b> of people have used skills in practice<br><b>91%</b> of people report an increase of knowledge<br><b>90%</b> of people report an increase in competence<br><b>86%</b> of people report a change in attitude towards alcohol & drugs   |
| 3. Reduce the harm from or drug use through prevention, early intervention and treatment | <b>7,146</b> individuals took part in prevention programmes<br><b>656</b> young people took part in Lifeskills programmes<br><b>3,332</b> individuals received an intervention<br><b>24,802</b> sessions of treatment were received by individuals<br><b>76%</b> of people indicate increased positive choice in their decision making<br><b>94%</b> of people report an increase of knowledge<br><b>89%</b> of people report a change in risk taking attitude towards alcohol & drugs |
| 4. Help people sustain change and support their recovery                                 | <b>13,260</b> individuals took part in services<br><b>85%</b> of people report positive change<br><b>74%</b> of people have shown a reduction in substance misuse<br><b>490</b> families have received support<br><b>92%</b> of families report increased strengths and coping skills  |
| 5. Optimise available resources to deliver high quality and effective services           | ASCERT attained Investor in People Silver award in July 2018<br><br>ASCERT provided prevention, intervention and training services to <b>13,260</b> people across Northern Ireland through <b>13</b> individual services and projects  |

Factors that have negatively affected the Charity's ability to achieve its objectives includes the lack of available funding resources for services and restrictions on policy direction and development as a result of there not being a functioning Northern Ireland Assembly.

Unfortunately in March 2019 ASCERT's Alcohol and You Service in the SEHSCT area had to close due to unavailability of funding, despite continued demand for the service and strong service user outcomes

## **Action on Substances Through Community Education and Related Training (ASCERT)**

### **Report of the Trustees Year Ended 31 March 2019**

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#### **FUTURE PLANS**

In 2019 funding runs out for the Engage Family Therapy Service and Steps to Cope project, both of which have been funded by the Big Lottery Fund. We will endeavour to use the learning from their work to inform our own services and practice across the sector. As a legacy for the Steps to Cope project we plan to provide self-help tools for young people and resources for practitioners.

ASCERT will continue to deliver prevention, intervention and training services across Northern Ireland and will have a focus on developing the reach and quality of its service provision to deliver the best possible outcomes for its service users.

We plan to develop the capacity of our youth intervention services to support young people with mental health issues and to introduce a pilot project for supporting families at risk.

We will introduce new systems to support our intervention services to evidence the outcomes being achieved for service users.

We will be taking steps to further improve governance in the organisation through reviewing our approach to risk management.

We will prioritise development of our marketing and communications capability to promote services, support service users and improve the quality of engagement with our stakeholders.

#### **OPERATIONAL PARTNERSHIPS**

ASCERT will continue to participate in regional and local strategic groups and partnerships to promote collaboration and effective working. ASCERT also delivers aspects of its work through formal partnerships with other agencies.

These are:

- Barnardo's: Steps to Cope Project
- EXTERN: Engage Family Therapy Service
- NIACRO: Engage Family Therapy Service
- START 360: Drug and Alcohol Intervention Service for Young People; Targeted Lifeskills Service
- South Eastern Health & Social Care Trust: Alcohol and You Partnership: Steps to Cope Project
- AFINet: Steps to Cope Project

# Action on Substances Through Community Education and Related Training (ASCERT)

## Report of the Trustees Year Ended 31 March 2019

### FINANCIAL REVIEW

ASCERT presents a net movement in funds during the year of (£88,915). ASCERT have seen another excellent year with an increase in general reserves of £28,129.

The negative movement of funds during the year was due to the use of resources brought forward from previous years, restricted for the purpose of supporting service delivery in 2018-2019, rather than being supported by income received in-year.

ASCERT hold £103,966 restricted funds at 31<sup>st</sup> March 2019.

Although ASCERT had one intervention service in SEHSCT area close at the end of this financial year, ASCERT continued to build on funding success by securing several small additional prevention and intervention service contracts including providing support in new innovative ways such as providing Equine Therapy.

The Public Health Agency continues to be the largest source of funding for ASCERT's Drug and Alcohol support services. With the ending of several Big Lottery funded services in 2019 ASCERT continue to explore ways of diversifying income streams to make ASCERT more sustainable.

Income from charitable fundraising and training and education invoiced services have both increased in-year.

ASCERT have adopted a new 4-year charitable fundraising strategy to guide charitable fundraising activity in line with Institute of Fundraising good practice guidance.

### RESERVES POLICY

ASCERT unrestricted funds at 31<sup>st</sup> March 2019 total £613,592 including fixed assets of £10,918.

ASCERT have designated £233,952 for planned future service delivery. We anticipate these designated resources will be utilised by 30 June 2020.

ASCERT have designated £43,344 towards business development activities such as the commissioning of new ASCERT website and supporting ASCERTs staff learning and development plan and anticipate these designated resources will be utilised by 31st March 2020.

| Analysis of Unrestricted Funds          | Opening Balance<br>01/04/2018 | Closing Balance<br>31/03/2019 | Movement of Funds during<br>2018 - 2019 |
|---|-------------------------------|-------------------------------|---|
| General Funds                           | 308,167                       | 336,296                       | 28,129                                  |
| Designated Funds - Service Delivery     | 280,710                       | 233,952                       | (46,758)                                |
| Designated Funds - Business Development | 15,517                        | 43,344                        | 27,827                                  |
| Total                                   | 604,394                       | 613,592                       | 9,198                                   |

ASCERT have made a gain to general reserves in the year of £28,129.

After deducting fixed assets, ASCERTs general reserves total £325,378.

Unrestricted funds are considered to be essential to provide sufficient funds to cover any unforeseen costs which may arise, and to fulfil the legal obligations of the Charity in the event that current levels of income are not maintained.

ASCERT's reserve policy was developed in 2012 and over an 8-year period plans to increase the amount of unrestricted reserve funds in the organisation to 25% of annual operating expense. This being achieved through funding strategies incorporated into ASCERT's annual fundraising plans.

ASCERT plan to review their reserve policy in 2019 to ensure the approach and reserves target is still appropriate in line with ASCERT's levels of funding, operating costs and cash flow plans.

## **Action on Substances Through Community Education and Related Training (ASCERT)**

### **Report of the Trustees** Year Ended 31 March 2019

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#### **RESPONSIBILITIES OF THE TRUSTEES**

The Board of Directors (who are also the Trustees of Action on Substances Through Community Education and Related Training for the purposes of company law) are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the Board of Directors to prepare financial statements for each financial year. Under that law the Board of Directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the Board of Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and the income and expenditure of the charitable company for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

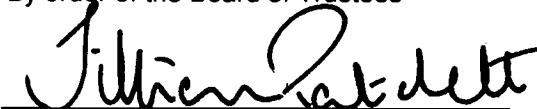
#### **Statement as to disclosure to our auditors:**

In so far as the Board of Directors are aware at the time of approving our trustees' annual report:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees, having made enquiries of fellow directors and the group's auditor that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of the information.

Action on Substances Through Community Education and Related Training retendered for external audit services in October 2018 and appointed PKF FPM Accountants for the 3 year period 2019-2021.

By order of the Board of Trustees



Jillian Patchett  
Director

22 October 2019  
Date

**Action on Substances Through Community Education and Related Training (ASCERT)  
Company Limited by Guarantee**

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS  
Year Ended 31 March 2019**

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**Opinion**

We have audited the financial statements of Action on Substances Through Community Education and Related Training for the year ended 31 March 2019 which comprises the Statement of Financial Activities, the Balance Sheet, the cash flow statement and the notes to the accounts including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the accounts:

- give a true and fair view of the state of the charitable company's affairs as at year ended 31 March 2019 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for opinion**

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

**Conclusions relating to going concern**

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 accounts is not appropriate; or
- the Trustees have not disclosed in the accounts 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 accounts are authorised for issue.

**Other information**

The other information comprises the information included in the annual report, other than the accounts and our auditor's report thereon. The Trustees are responsible for the other information. Our opinion on the accounts does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

**Action on Substances Through Community Education and Related Training (ASCERT)  
Company Limited by Guarantee**

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS  
Year Ended 31 March 2019**

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**Opinions on other matters prescribed by the Companies Act 2006**

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

- the information given in the Trustees Report for the financial year for which the accounts are prepared is consistent with the accounts; and
- the Trustees Report has been prepared in accordance with applicable legal requirements.

**Matters on which we are required to report by exception**

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

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the accounts are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of Trustees**

As explained more fully in the Statement of Trustees Responsibilities, the Trustees are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of accounts that are free from material misstatement, whether due to fraud or error.

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

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

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

A further description of our responsibilities for the audit of the accounts is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>.

This description forms part of our auditor's report.

**Action on Substances Through Community Education and Related Training (ASCERT)  
Company Limited by Guarantee**

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS  
Year Ended 31 March 2019**

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

*JL Grant*

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JL Grant (Senior Statutory Auditor)  
for and on behalf of  
**PKF-FPM ACCOUNTANTS LTD**  
Chartered Accountants &  
Statutory Auditor  
Unit 1, Building 10  
Central Park  
Mallusk  
Co Antrim  
BT36 4FS

*6/12/19*

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Date

**Action on Substances Through Community Education and Related Training (ASCERT)**  
**Company Limited by Guarantee**  
**Statement of Financial Activities**  
**(incorporating an income and expenditure account)**  
**Year Ended 31 March 2019**

|   | Notes        | Unrestricted<br>£  | Restricted<br>£  | Total Funds<br>2019<br>£ | Total Funds<br>2018<br>£ |
|---|--------------|--------------------|------------------|--------------------------|--------------------------|
| <b>Income and endowments from:</b>                              |              |                    |                  |                          |                          |
| Donations and legacies  | 2            | 5,352              | -                | 5,352                    | 3,274                    |
| Charitable Activities   | 3            | 1,337,275          | 465,224          | 1,802,499                | 2,055,751                |
| Investments   | 4            | 3,668              | -                | 3,668                    | 448                      |
| Other income  | 5            | 125,939            | -                | 125,939                  | 50,064                   |
| <b>Total Income and endowments</b>                              |              | <b>1,472,234</b>   | <b>465,224</b>   | <b>1,937,458</b>         | <b>2,109,537</b>         |
| <b>Expenditure on:</b>  |              |                    |                  |                          |                          |
| Charitable Activities   | 6            | (1,466,898)        | (559,475)        | (2,026,373)              | (2,035,111)              |
| <b>Total Expenditure</b>  |              | <b>(1,466,898)</b> | <b>(559,475)</b> | <b>(2,026,373)</b>       | <b>(2,035,111)</b>       |
| <b>Net income / (expenditure) for the year before transfers</b> |              | <b>5,336</b>       | <b>(94,251)</b>  | <b>(88,915)</b>          | <b>74,426</b>            |
| Transfers between funds   |              | 3,862              | (3,862)          | -                        | -                        |
| <b>Net movement in funds</b>                                    |              | <b>9,198</b>       | <b>(98,113)</b>  | <b>(88,915)</b>          | <b>74,426</b>            |
| <b>Reconciliation of funds:</b>                                 |              |                    |                  |                          |                          |
| Total funds brought forward                                     | 16/17        | 604,394            | 202,079          | 806,473                  | 732,047                  |
| <b>Total Funds Carried Forward</b>                              | <b>16/17</b> | <b>613,592</b>     | <b>103,966</b>   | <b>717,558</b>           | <b>806,473</b>           |

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


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



**Action on Substances Through Community Education and Related Training (ASCERT)**  
**Company Limited by Guarantee**  
**Balance Sheet**  
as at 31 March 2019

|   | Note | 2019<br>£             | 2018<br>£             |
|---|------|-----------------------|-----------------------|
| <b>Fixed Assets</b>                                   |      |                       |                       |
| Tangible assets                                       | 13   | 10,918                | 14,125                |
| <b>Current Assets</b>                                 |      |                       |                       |
| Debtors   | 14   | 41,022                | 298,828               |
| Cash at bank and in hand                              |      | 844,789               | 691,213               |
|   |      | <u>885,811</u>        | <u>990,041</u>        |
| <b>Creditors: amounts falling due within one year</b> | 15   | 179,171               | 197,693               |
| <b>NET CURRENT ASSETS</b>                             |      | 706,640               | 792,348               |
| <b>NET ASSETS</b>                                     |      | <u><u>717,558</u></u> | <u><u>806,473</u></u> |
| Represented by:                                       |      |                       |                       |
| <b>Unrestricted Funds</b>                             | 16   | 613,592               | 604,394               |
| <b>Restricted Funds</b>                               | 17   | 103,966               | 202,079               |
|   |      | <u><u>717,558</u></u> | <u><u>806,473</u></u> |

These financial statements were approved by the board of trustees and authorised for issue on the  
22.10.19 and are signed on their behalf by:

  
Jillian Patchett  
Director

Company Registration Number NI058832

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

**Action on Substances Through Community Education and Related Training (ASCERT)**  
**Company Limited by Guarantee**  
**Cash flow**  
as at 31 March 2019

|   | Note      | 2019<br>£      | 2018<br>£       |
|---|-----------|----------------|-----------------|
| <b><i>Cash (used) received in operating activities</i></b>      | <b>19</b> | 159,237        | (8,497)         |
| <b><i>Cash flows from investing activities</i></b>              |           |                |                 |
| Payments to acquire fixed assets                                |           | <u>(5,661)</u> | <u>(9,146)</u>  |
| <b><i>Net cash flow from investing activities</i></b>           |           | (5,661)        | (9,146)         |
| Increase (decrease) in cash and cash equivalents<br>in the year |           | <u>153,576</u> | <u>(17,643)</u> |
| Cash and cash equivalents at beginning of period                |           | 691,213        | 708,856         |
| <b><i>Cash and cash equivalents at end of period</i></b>        |           | <u>844,789</u> | <u>691,213</u>  |

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

**Action on Substances Through Community Education and Related Training (ASCERT)**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements**  
for the period ended 31 March 2019

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## **1 ACCOUNTING POLICIES**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

**a) Basis of preparation**

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

**b) Preparation of the accounts on a going concern basis**

The trustees are of the view that there are no material uncertainties about the charities ability to continue as a going concern.

**c) Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes

General funds may be transferred to designated funds where Trustees wish to use these funds for a specific purpose. Such funds may be transferred back to general funds once the criteria for the designation have been met or are no longer applicable.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of restricted funds is set out in the notes to the financial statements. Restricted funds may only be transferred to general or designated funds once the criteria for restriction have been discharged or no longer apply.

**d) Income recognition policies**

Items of income are recognised and included in the accounts when all of the following criteria are met:

- the charity has entitlement to the funds;
- any performance conditions attached to the item of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably

**e) Donated services and facilities**

In accordance with the Charities SORP (FRS 102), the general volunteer time of supporters is not recognised.

**f) Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably.

**Action on Substances Through Community Education and Related Training (ASCERT)  
Company Limited by Guarantee  
Notes to the Financial Statements  
for the period ended 31 March 2019**

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**1 ACCOUNTING POLICIES (continued)**

**h) Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity and their associated support costs

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**i) Allocation of support costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include overhead costs incurred across four ASCERT office locations as well as costs such as IT and communication supports. These costs are attributed based on the number of staff in each service across ASCERT.

**j) Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening the deposit or similar account.

**k) Tangible fixed assets**

Individual fixed assets are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

**Asset category:**

|  |                           |
|--|---------------------------|
| Plant and machinery including motor vehicles | - 25% straight line basis |
| Fixtures, fittings and equipment             | - 25% straight line basis |

The carrying values of tangible fixed assets are reviewed for impairment when events or circumstances indicate the carrying value may not be recoverable

**l) Debtors**

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

**m) Creditors and provisions**

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

**Action on Substances Through Community Education and Related Training (ASCERT)  
Company Limited by Guarantee  
Notes to the Financial Statements  
for the period ended 31 March 2019**

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**1 ACCOUNTING POLICIES (continued)**

**n) Financial instruments**

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments. Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument. Financial assets and liabilities are offset, the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**Basic financial assets**

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

**Basic financial liabilities**

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

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

**Derecognition of financial liabilities**

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

**o) Pensions**

The company operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

**p) Taxation**

The company is a registered charity and the charitable tax exemptions are therefore being claimed to the extent that income and/or gains are applicable and applied to charitable purposes only. These exemptions will remain in place as long as income and expenditure is applied to charitable purposes only.

**q) Critical accounting estimates and judgements**

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**Action on Substances Through Community Education and Related Training (ASCERT)**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements**  
for the period ended 31 March 2019

**2 Income from donations and legacies**

|                       | Unrestricted | Restricted | Total Funds<br>2019 | Total Funds<br>2018 |
|-----------------------|--------------|------------|---------------------|---------------------|
|                       | £            | £          | £                   |                     |
| Appeals and Donations | 5,352        | -          | 5,352               | 3,274               |
|                       | 5,352        | -          | 5,352               | 3,274               |

The 2018 total of £3,274 was all unrestricted.

**3 Income from charitable activities**

|  | Unrestricted | Restricted | Total Funds<br>2019 |
|--|--------------|------------|---------------------|
|  | £            | £          | £                   |
| Big Lottery Fund                         | -            | 298,079    | 298,079             |
| Public Health Agency                     | 1,336,397    | 89,489     | 1,425,886           |
| Lisburn and Castlereagh PCSP             | -            | 4,400      | 4,400               |
| Lisburn and Castlereagh City Council     | -            | 3,730      | 3,730               |
| South Eastern Health & Social Care Trust | -            | 51,762     | 51,762              |
| PHA (CLEAR Project - Equine Therapy)     | -            | 9,979      | 9,979               |
| Belfast PCSP                             | -            | 3,955      | 3,955               |
| The Arts Council of Northern Ireland     | -            | 832        | 832                 |
| Safeguarding Board for NI                | 878          | -          | 878                 |
| Mid & East Antrim Borough Council PCSP   | -            | 2,998      | 2,998               |
|  | 1,337,275    | 465,224    | 1,802,499           |

|  | Unrestricted | Restricted | Total Funds<br>2018 |
|--|--------------|------------|---------------------|
|  | £            | £          | £                   |
| Big Lottery Fund                         | -            | 285,631    | 285,631             |
| Belfast Health & Social Care Trust       | -            | 50,528     | 50,528              |
| Public Health Agency                     | 1,302,804    | 90,277     | 1,393,081           |
| Lisburn and Castlereagh City Council     | -            | 8,612      | 8,612               |
| South Eastern Health & Social Care Trust | -            | 266,652    | 266,652             |
| Belfast City Council                     | -            | 3,835      | 3,835               |
| Derry and Strabane PCSP                  | -            | 2,500      | 2,500               |
| Ards & North Down Borough Council        | -            | 29,741     | 29,741              |
| The Arts Council of Northern Ireland     | -            | 12,231     | 12,231              |
| North Belfast DPCSP                      | -            | 2,940      | 2,940               |
|  | 1,302,804    | 752,947    | 2,055,751           |

**Action on Substances Through Community Education and Related Training (ASCERT)**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements**  
for the period ended 31 March 2019

**4 Investment income**

|                          | <b>Unrestricted</b> | <b>Restricted</b> | <b>Total Funds</b> | <b>Total Funds</b> |
|--------------------------|---------------------|-------------------|--------------------|--------------------|
|                          | <b>£</b>            | <b>£</b>          | <b>2019</b>        | <b>2018</b>        |
|                          |                     |                   | <b>£</b>           | <b>£</b>           |
| Bank interest receivable | 3,668               | -                 | 3,668              | 448                |
|                          | <u>3,668</u>        | <u>-</u>          | <u>3,668</u>       | <u>448</u>         |

The 2018 total of £448 was all unrestricted.

**5 Other income**

|                   | <b>Unrestricted</b> | <b>Total Funds</b> | <b>Unrestricted</b> | <b>Total Funds</b> |
|-------------------|---------------------|--------------------|---------------------|--------------------|
|                   | <b>Funds</b>        | <b>2019</b>        | <b>Funds</b>        | <b>2018</b>        |
|                   | <b>£</b>            | <b>£</b>           | <b>£</b>            | <b>£</b>           |
| Other income      | 2,000               | 2,000              | 1,400               | 1,400              |
| Invoiced services | 123,939             | 123,939            | 48,664              | 48,664             |
|                   | <u>125,939</u>      | <u>125,939</u>     | <u>50,064</u>       | <u>50,064</u>      |

The 2018 total of £50,064 was all unrestricted.

**6 Expenditure on charitable activities by fund type**

|                       | <b>Unrestricted</b> | <b>Restricted</b> | <b>Total Funds</b> |
|-----------------------|---------------------|-------------------|--------------------|
|                       | <b>£</b>            | <b>£</b>          | <b>2019</b>        |
|                       |                     |                   | <b>£</b>           |
| Prevention Services   | 647,953             | 30,316            | 678,269            |
| Intervention Services | 716,397             | 476,104           | 1,192,501          |
| Support Costs         | 102,548             | 53,055            | 155,603            |
|                       | <u>1,466,898</u>    | <u>559,475</u>    | <u>2,026,373</u>   |

|                       | <b>Unrestricted</b> | <b>Restricted</b> | <b>Total Funds</b> |
|-----------------------|---------------------|-------------------|--------------------|
|                       | <b>£</b>            | <b>£</b>          | <b>2018</b>        |
|                       |                     |                   | <b>£</b>           |
| Prevention Services   | 596,901             | 72,220            | 669,121            |
| Intervention Services | 682,881             | 552,445           | 1,235,326          |
| Support Costs         | 75,144              | 55,520            | 130,664            |
|                       | <u>1,354,926</u>    | <u>680,185</u>    | <u>2,035,111</u>   |

**7 Expenditure on charitable activities by activity type**

|                       | <b>Activities</b> | <b>Support</b> | <b>Total funds</b> | <b>Total Funds</b> |
|-----------------------|-------------------|----------------|--------------------|--------------------|
|                       | <b>undertaken</b> | <b>Costs</b>   | <b>2019</b>        | <b>2018</b>        |
|                       | <b>directly</b>   | <b>£</b>       | <b>£</b>           | <b>£</b>           |
| Prevention Services   | 678,269           | 62,230         | 740,499            | 720,294            |
| Intervention Services | 1,192,501         | 87,073         | 1,279,574          | 1,311,317          |
| Governance costs      | -                 | 6,300          | 6,300              | 3,500              |
|                       | <u>1,870,770</u>  | <u>155,603</u> | <u>2,026,373</u>   | <u>2,035,111</u>   |

**Action on Substances Through Community Education and Related Training (ASCERT)**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements**  
for the period ended 31 March 2019

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**8 Results for the year**

The results for the year has been arrived at after charging the following:

|                       | 2019          | 2018          |
|-----------------------|---------------|---------------|
|                       | £             | £             |
| Depreciation          | 8,868         | 10,188        |
| Audit and Accountancy | 6,300         | 3,500         |
|                       | <u>15,168</u> | <u>13,688</u> |

**9 Analysis of staff costs:**

The total staff costs and employee benefits for the reporting period are analysed as follows:

|                       | 2019             | 2018             |
|-----------------------|------------------|------------------|
|                       | £                | £                |
| Salaries and Wages    | 1,061,302        | 1,021,433        |
| Social security costs | 92,515           | 86,872           |
| Other Pension Costs   | 52,329           | 50,176           |
|                       | <u>1,206,146</u> | <u>1,158,481</u> |

No employees had emoluments in excess of £60,000.

The key management personnel of the charity comprise the Trustees, the Chair, the Chief Executive Officer, the Director of Finance and Corporate Services and the Director of Operations. The total employee benefits of the key management personnel of the charity were £165,939 (2018: £162,685).

**10 Staff numbers**

The average monthly number of employees during the year was:

|                 | 2019      | 2018      |
|-----------------|-----------|-----------|
|                 | Number    | Number    |
| Number of Staff | <u>46</u> | <u>46</u> |

**11 Trustees remuneration and expenses**

The charity Trustees were not paid or received any other benefits from employment with the charity in the year (2018: £nil) and they were reimbursed expenses totalling £127.00 during the year (2018: £104.80) No Charity Trustees received payment for professional or oth



**Action on Substances Through Community Education and Related Training (ASCERT)**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements**  
for the period ended 31 March 2019

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**12 Related party transactions**

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

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

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

**13 Tangible fixed assets**

|                            | <b>Fixtures,<br/>fittings &amp;<br/>equipment<br/>£</b> | <b>Plant &amp;<br/>Machinery<br/>including<br/>motor<br/>vehicles<br/>£</b> | <b>Total<br/>£</b> |
|----------------------------|---|---|--------------------|
| Cost:                      |   |   |                    |
| As at 1 April 2018         | 89,205  | 7,440   | 96,645             |
| Additions                  | 5,661   | -   | 5,661              |
| Disposals                  | (2,867)   | -   | (2,867)            |
| As at 31 March 2019        | <b>91,999</b>   | <b>7,440</b>  | <b>99,439</b>      |
| Depreciation:              |   |   |                    |
| As at 1 April 2018         | 75,080  | 7,440   | 82,520             |
| Charge for the year        | 8,868   | -   | 8,868              |
| Depn on disposal           | (2,867)   | -   | (2,867)            |
| As at 31 March 2019        | <b>81,081</b>   | <b>7,440</b>  | <b>88,521</b>      |
| Net Book Value             |   |   |                    |
| As at 31 March 2018        | 14,125  | -   | 14,125             |
| <b>As at 31 March 2019</b> | <b>10,918</b>   | <b>-</b>  | <b>10,918</b>      |

**14 Debtors**

|                                | <b>2019<br/>£</b> | <b>2018<br/>£</b> |
|--------------------------------|-------------------|-------------------|
| Prepayments and accrued income | 6,670             | 6,988             |
| Other debtors                  | 34,352            | 291,840           |
|                                | <b>41,022</b>     | <b>298,828</b>    |

**Action on Substances Through Community Education and Related Training (ASCERT)**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements**  
for the period ended 31 March 2019

**15 Creditors; amounts falling due within one year**

|                                 | 2019<br>£      | 2018<br>£      |
|---------------------------------|----------------|----------------|
| Trade Creditors                 | 114,378        | 99,533         |
| Accruals and deferred income    | 45,191         | 94,832         |
| Social security and other taxes | 18,750         | 3,328          |
| Other creditors                 | 852            | -              |
|                                 | <b>179,171</b> | <b>197,693</b> |

Movement in deferred income

|                                      | £            |
|--------------------------------------|--------------|
| As at 1 April 2018                   | 54,468       |
| Resources deferred during the year   | 1,700        |
| Amounts released from previous years | (54,468)     |
| As at 31 March 2019                  | <b>1,700</b> |

**16 Analysis of movements in unrestricted funds**

|                           | Opening<br>Balance | Income<br>£      | Expenditure<br>£    | Transfers    | As at 31<br>March 2019<br>£ |
|---------------------------|--------------------|------------------|---------------------|--------------|-----------------------------|
| <b>Unrestricted funds</b> |                    |                  |                     |              |                             |
| General Funds             | 308,167            | 1,472,234        | (1,366,156)         | (77,949)     | 336,296                     |
| Planned Service Delivery  | 280,710            | -                | (85,225)            | 38,467       | 233,952                     |
| Business Development      | 15,517             | -                | (15,517)            | 43,344       | 43,344                      |
| <b>Total</b>              | <b>604,394</b>     | <b>1,472,234</b> | <b>( 1,466,898)</b> | <b>3,862</b> | <b>613,592</b>              |

**17 Analysis of movements in restricted funds**

|  | Opening<br>Balance | Income<br>£    | Expenditure<br>£  | Transfers<br>£  | As at 31<br>March 2019<br>£ |
|--|--------------------|----------------|-------------------|-----------------|-----------------------------|
| Belfast HSCT - Personal Wellbeing Programme        | 10,658             |                | (10,658)          | -               | -                           |
| Big Lottery Fund - Steps to Cope                   | 92,930             | 200,000        | (204,651)         | -               | 88,279                      |
| Big Lottery Fund - Family Therapy Services         | 12,740             | 98,079         | (104,338)         | -               | 6,481                       |
| PHA - Strengthening Families                       | (832)              | 89,489         | (89,821)          | -               | (1,164)                     |
| SEHSCT Alcohol Intervention Drop in Service        | 56,857             | 29,818         | (76,375)          | -               | 10,300                      |
| SEHSCT Community Grant                             | 29,426             | 21,944         | (49,077)          | (2,223)         | 70                          |
| Lisburn & Castlereagh City Council PCSP            | -                  | 4,400          | (4,400)           | -               | -                           |
| Belfast City Council PCSP                          | -                  | 3,955          | (3,955)           | -               | -                           |
| Lisburn & Castlereagh City Council                 | -                  | 3,730          | (2,091)           | (1,639)         | -                           |
| The Arts Council of Northern Ireland               | -                  | 832            | (832)             | -               | -                           |
| PHA - CLEAR Project 1718                           | 300                | -              | (300)             | -               | -                           |
| PHA - CLEAR Project (Equine Therapy<br>WHSC area)  | -                  | 6,306          | (6,306)           | -               | -                           |
| PHA - CLEAR Project (Equine Therapy<br>BHSCT area) | -                  | 3,673          | (3,673)           | -               | -                           |
| Mid & East Antrim Borough Council PCSP             | -                  | 2,998          | (2,998)           | -               | -                           |
| <b>Total</b>                                       | <b>202,079</b>     | <b>465,224</b> | <b>( 559,475)</b> | <b>( 3,862)</b> | <b>103,966</b>              |

**Action on Substances Through Community Education and Related Training (ASCERT)**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements**  
for the period ended 31 March 2019

**18 Analysis of net assets between funds**

|  | <b>Tangible<br/>Fixed Assets</b> | <b>Net Current<br/>Assets<br/>£</b> | <b>Total<br/>£</b>    |
|--|----------------------------------|-------------------------------------|-----------------------|
| <b>Unrestricted income funds:</b>          |                                  |                                     |                       |
| General funds                              | 10,918                           | 325,378                             | 336,296               |
| Designated funds                           | -                                | 277,296                             | 277,296               |
| <b>Total unrestricted funds</b>            | <u>10,918</u>                    | <u>602,674</u>                      | <u>613,592</u>        |
| <b>Restricted income funds</b>             |                                  |                                     |                       |
| South Eastern Health and Social Care Trust | -                                | 10,370                              | 10,370                |
| Public Health Agency                       | -                                | (1,164)                             | (1,164)               |
| Big Lottery Fund                           | -                                | 94,760                              | 94,760                |
|  | <u>-</u>                         | <u>103,966</u>                      | <u>103,966</u>        |
| <b>Total</b>                               | <u><u>10,918</u></u>             | <u><u>706,640</u></u>               | <u><u>717,558</u></u> |

**19 Reconciliation of net cash movement in funds to net cash flow from operating activities**

|   | <b>2019<br/>£</b>     | <b>2018<br/>£</b>     |
|---|-----------------------|-----------------------|
| Net movement in funds                                   | (88,915)              | 74,426                |
| Depreciation charge                                     | 8,868                 | 10,188                |
| Decrease (increase) in debtors                          | 257,806               | (137,481)             |
| Increase (decrease) in creditors                        | <u>(18,522)</u>       | <u>44,370</u>         |
| <b>Net cash (used) received in operating activities</b> | <u><u>159,237</u></u> | <u><u>(8,497)</u></u> |