

ADDICTION RECOVERY AGENCY LIMITED

**REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH
2024**

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Registered charity number – 1002224

Company number - 02540814

ADDICTION RECOVERY AGENCY LIMITED

**REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH
2024**

REFERENCE AND ADMINISTRATIVE INFORMATION

WORKING NAME

Ara

SOLICITORS

Buckles Solicitors LLP
Queen Square House
18-21 Queen Square
BRISTOL
BS1 4NH

AUDITOR

Burton Sweet Limited
The Clock Tower
5 Farleigh Court
Old Weston Road
Flax Bourton
Bristol
BS48 1UR

BANKERS

HSBC
62 George White Street
Cabot Circus
BRISTOL
BS1 3BA

PRINCIPAL ADDRESS

King's Court
King Street
BRISTOL
BS1 4EF

KEY PERSONNEL

Chief Executive
Director of Finance & Company Secretary
Director of Recovery & Resettlement
Director of Gambling & Cymru

Graham England
Andrew Ridley
Robbie Thornhill
Helen Kovacs

ADDICTION RECOVERY AGENCY LIMITED

REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

BOARD REPORT

The Board present their report for the year ended 31 March 2024. Due to the Board Members' status as directors under the Companies Act 2006, this report constitutes a director's report as required by the Companies Act 2006, and has been prepared taking advantage of the exemptions conferred by Part 15 of this act.

The Board Members during the year and to date of approval of the accounts were:

A Collins (Chair, deceased April 2024)
H Bellfield (resigned April 2023)
D Thomas (Chair from April 2024)
C Shepherd
L Copsie
S Malpass (resigned December 2023)
J Hitchen (appointed September 2023)
M Banissy (appointed May 2024)
D Eva (appointed September 2024)

GOVERNING DOCUMENT

The Charity was established in 1987 by incorporation as a company limited by guarantee. Consequently, the governing instrument of the Charity is its Memorandum and Articles of Association. The Charity is registered with the Charity Commission under number 1002224. The Company registration number is 02540814.

CHARITABLE OBJECTS

The Charity's objects are:

The relief of those in need whose health is at risk or who are otherwise disadvantaged due to difficulties associated with mental health or detrimental use of or dependency on substances (including but not limited to alcohol and drugs of any kind) or detrimental behaviours (including but not limited to gambling) and the education of the public on such matters by such means as the trustees in their discretion think fit.

PUBLIC BENEFIT

Ara is one of the largest voluntary organisations providing addiction and mental health services in the South West and Wales. In 2023/24 Ara offered a wide range of treatment and support to benefit people with drugs, alcohol, gambling and mental health problems in Bristol, North Somerset, South Gloucestershire, Gloucestershire, Somerset, Cornwall and Wales including:

- **Housing support service** - the largest single contracted service of its kind in Bristol providing accommodation and support to over 250 people with drug and alcohol problems at any one time. A key element of the Bristol Homelessness Pathways service;

ADDICTION RECOVERY AGENCY LIMITED

REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

PUBLIC BENEFIT (continued)

- **Prison Resettlement Services** – services that help people to resettle into appropriate accommodation on release from local prisons;
- **Specialist Housing Support** - Ara's team promotes tenancy sustainment and prevents homelessness for people with drug and alcohol problems;
- **Somerset Step Together** - a front line service providing floating support services delivered in partnership with Second Step;
- **Gambling Counselling & Community Engagement** - Ara is commissioned by GambleAware to provide counselling for people experiencing problems with gambling;
- **Gambling Youth Education** – Ara works with young people and other professionals to improve understanding of the risks relating to gambling;
- **Six to Ten Project** – providing support for people affected by the gambling addiction of a family member (ended in September 2023);
- **Gloucestershire Drug & Alcohol Service** - working in partnership with Change, Grow, Live (CGL) Ara staff work in local hospitals and provide housing advice (ended in April 2023).

During the year, Ara charged for rent and household service charges. These charges were paid for by Local Authorities and service users respectively. Ara provides no private benefit. Board Members have considered public benefit guidance issued by the Charity Commission.

ACHIEVEMENTS AND PERFORMANCE 2023/24

Ara continues to have a major impact on the lives of those suffering from addiction and mental health problems. Key statistics are set out below:

HOUSING SERVICE

248 people housed in our substance misuse accommodation.

89% occupancy across our housing accommodation (business plan target 90%).

97% of service users were satisfied with the service.

91% of service users would recommend the service to others.

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REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

ACHIEVEMENTS AND PERFORMANCE 2023/24 (continued)

SPECIALIST HOUSING SUPPORT

178 clients supported across the service of which 30 received psychosocial drug, alcohol and mental health treatment.

GAMBLING TREATMENT & COMMUNITY ENGAGEMENT SERVICE

1758 clients seen an increase of 437 from the previous year.

98% clients were satisfied with the service they received.

100% of clients would recommend the service to somebody else.

Average well-being score improved by 16 points because of Ara.

11004 people were offered information, advice and guidance about gambling harms.

2989 professionals benefited from Ara's 'Bet You Can Help Training'.

2 new offices were established on Wales.

GAMBLING YOUTH EDUCATION

1340 professionals were educated in our gambling awareness programme.

8430 young people took part in our programme to raise awareness of gambling harms.

CRIMINAL JUSTICE SERVICES

199 people engaged with Ara's Prison Resettlement Service of which 116 were directly housed on release from prison.

85% of clients felt more positive about their future after engaging with the service

SOMERSET STEP TOGETHER

108 people were supported by the service.

88% of clients had a positive move on from the service.

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REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

ACHIEVEMENTS AND PERFORMANCE 2023/24(continued)

RISK MANAGEMENT

The Board actively reviews the major risks that the Charity faces on a regular basis and believes that maintaining our free reserves at the levels stated on page 7 will provide sufficient resources in the advent of adverse business conditions. The Board has approved a Risk Policy and Risk Register that identifies the main risks facing Ara, the potential impact of these risks, controls already in place to mitigate the risk and what action needs to be taken.

Loss of a major contract is a potentially significant risk. To deal with this Ara has procedures to monitor contract performance and to ensure that strong working relationships are maintained with commissioners. The loss of key staff and Board Members is another potential risk facing the organisation. The documentation of all policies, procedures, and succession planning help to minimise the impact of this risk. Failure to provide the required level of support to clients and patients is also a potential significant risk. Client risk assessments and detailed policies and procedures are in place to mitigate this risk.

LOOKING AHEAD

The coming year also brings several exciting opportunities with new and expanded services. Ara has been successful in conjunction with Bristol City Council in being awarded a grant of just over £2 million from the Department of Levelling Up Housing Communities as part Single Homelessness Accommodation Programme (SHAP). In June 2024, Ara agreed a loan facility of £1.4 million with Social and Sustainable Capital to fund part of this project. The Charity's main objective in the coming year include:

- Purchasing 15 flats in Bristol under SHAP to house people at severe risk of homelessness;
- delivering expanded gambling treatment services, with the aim of counselling 2500 people;
- growing Ara's criminal justice services;
- achieving 92% occupancy in our houses;
- rolling out the Actions for Living project to develop new ways of supporting people with substance misuse problems;
- completing work with the University of Bristol to carry out a research project into trauma and gambling.

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REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

BOARD REPORT (continued)

STRUCTURE, GOVERNANCE AND MANAGEMENT

A Board of Trustees governs Ara. Regular briefings are held for Board Members to provide them with detailed information about the way in which services are designed and delivered as a means of understanding the regular performance information provided for monitoring purposes. ARA's Senior Management Team is Graham England (Chief Executive), Andrew Ridley (Director of Finance, Deputy Chief Executive and Company Secretary), Robbie Thornhill (Director of Recovery & Resettlement) and Helen Kovacs (Director of Gambling & Cymru). The pay and terms and conditions of the Senior Management Team are reviewed annually by the Board. During 2023/24 Ara had an average of 62 full time equivalent staff.

RECRUITMENT AND APPOINTMENT OF TRUSTEES

A skills audit is regularly conducted of Board Members to identify gaps in expertise on the Board and to assist with recruitment. Recruitment of new Members with appropriate skills and experience is undertaken through individual contact, networking and advertising.

TRUSTEE INDUCTION AND TRAINING

New Trustees are given the Board Member's handbook on joining, which includes the duties and responsibilities of Trustees and the structure, organisation and management of the charity. Induction training is also provided.

FINANCIAL POSITION OF THE CHARITY

The Board can confirm that the Charity's assets are available and adequate to fulfil the obligations of the charity on a fund-by-fund basis. The Charity had net assets of £1,654,164 at 31 March 2024 of which £1,164,596 is held in general unrestricted funds. Whilst Ara does receive small value donations it does not actively engage in fundraising.

ADDICTION RECOVERY AGENCY LIMITED

REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

BOARD REPORT (continued)

INVESTMENT POLICY

The Board approved an Investment Policy in August 2024. The policy outlines the Charity's attitude to risk and the ethical issues that need to be considered when decisions on investments are taken.

RESERVES POLICY

At 31 March 2024, the Charity had total reserves of £1,654,164 of which £530,091 can only be realised from the disposal of tangible fixed assets. The balance on restricted reserves was £396,164. Movements in restricted funds are shown in note 14 to the financial statements. Designated reserves totalled £93,404. This reserve will be used to fund the Charity's 'Actions for Living project and to meet the costs of property refurbishment.

The Charity's Reserves Policy is to hold two to three months operating expenses on unrestricted activities in liquid unrestricted funds. This currently equates to around £376,000 - £565,000. At 31 March 2024 the liquid unrestricted reserves were £608,717 (2023, £443,997). The Board reviewed its reserves target in February 2024 and consider this to be adequate given the duration of the Charity's main contracts, potential liabilities should those contracts come to an end and the planned expansion of the organisation.

TRUSTEES STATEMENT OF RESPONSIBILITIES

The Trustees (who are also directors of Addiction Recovery Agency for the purposes of company law) are responsible for preparing the Trustees' Report (incorporating the directors' report) and the financial statements in accordance with 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 Accepted Accounting Practice).

ADDICTION RECOVERY AGENCY LIMITED

REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

BOARD REPORT (continued)

TRUSTEES STATEMENT OF RESPONSIBILITIES

Company law requires the Trustees to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the charitable company and of 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 judgments and 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping adequate accounting records that 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.

In so far as the Trustees are aware, there is no relevant audit information of which the charitable company's auditor is unaware; and the Trustees have taken all steps that they ought to make themselves aware of that information.

BY ORDER OF THE BOARD

DAVID THOMAS
CHAIR

DATE 27 September 2024

ADDICTION RECOVERY AGENCY LIMITED

REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ADDICTION RECOVERY AGENCY LIMITED

OPINION

We have audited the financial statements of Addiction Recovery Agency Limited (the "Charity") for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and 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).

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

In our opinion, the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 March 2024 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- 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 in Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

ADDICTION RECOVERY AGENCY LIMITED
REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH
2024

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE ADDICTION RECOVERY AGENCY LIMITED continued

Conclusions relating to going concern

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

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

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. 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 the fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report (incorporating the directors' report) have been prepared in accordance with applicable law requirements.

ADDICTION RECOVERY AGENCY LIMITED
REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH
2024

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ADDICTION
RECOVERY AGENCY LIMITED continued**

Matters on which we are required to report by exception

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

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

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they 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 Charity 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.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify and recognise non-compliance with applicable laws and regulations;

ADDICTION RECOVERY AGENCY LIMITED
REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH
2024

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ADDICTION
RECOVERY AGENCY LIMITED continued**

- we identified the laws and regulations applicable to the charity through discussions with directors and other management, and from our knowledge and experience of the sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements of the operations of the company, including the Company's Act 2006, taxation legislation and data protection, anti-bribery, employment, environment and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence and;
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance through the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including an understanding of fraud might occur by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations; and
- understanding the design of the charity's remuneration policies.

To address the risk of fraud through management bias and override controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in the accounting policies were indicative of potential bias; and
- investigate the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation claims;
- and reviewing correspondence with HMRC, relevant regulators and the charity's legal advisors.

ADDICTION RECOVERY AGENCY LIMITED
REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH
2024

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ADDICTION
RECOVERY AGENCY LIMITED continued**

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/apb/scope/private.cfm. This description forms part of our auditor's report.

Joshua Kingston FCA (Senior Statutory Auditor)

For and on behalf of Burton Sweet Limited

The Clock Tower
5 Farleigh Court
Old Weston Road
Flax Bourton
Bristol BS48 1UR

Date: 27/9/2024

ADDICTION RECOVERY AGENCY LIMITED

STATEMENT OF FINANCIAL ACTIVITIES (incorporating income and expenditure account) FOR THE YEAR ENDED 31 MARCH 2024

	note	Unrestricted Funds £	Restricted Funds £	Total funds 2024 £	Total funds 2023 £
INCOME AND EXPENDITURE					
INCOME FROM:					
Donations	3	47,524	73,447	120,971	656,005
Other Trading Activities:					
Rental income and related services		10,020	-	10,020	36,666
Investments:					
Interest receivable		24,657	-	24,657	4,396
Charitable Activities					
Grants, contracts and fees:	4				
Gambling Service		50,000	1,540,216	1,590,216	793,945
Housing Support & Resettlement		2,224,086	-	2,224,086	1,501,795
Somerset Services		80,813	-	80,813	69,767
Gloucestershire Services		-	9,569	9,569	114,820
sub total		<u>2,354,899</u>	<u>1,549,785</u>	<u>3,904,684</u>	<u>2,480,327</u>
TOTAL INCOME		<u>2,437,100</u>	<u>1,623,232</u>	<u>4,060,332</u>	<u>3,177,394</u>
EXPENDITURE ON:					
Charitable activities:					
Gambling Service		17,368	1,627,200	1,644,568	1,303,561
Housing Support & Resettlement		2,160,267	3,047	2,163,314	1,580,531
Somerset Services		77,825	-	77,825	65,582
Gloucestershire Services		-	9,569	9,569	114,820
TOTAL EXPENDITURE	5	<u>2,255,460</u>	<u>1,639,816</u>	<u>3,895,276</u>	<u>3,064,494</u>
Net income for the year		181,640	-16,584	165,056	112,900
Transfers	12,14	-	-	-	-
Net movement in funds		181,640	-16,584	165,056	112,900
Balance brought forward at 1 April 2023		1,076,360	412,748	1,489,108	1,376,208
BALANCE CARRIED FORWARD AT 31 MARCH 2024		1,258,000	396,164	1,654,164	1,489,108

The notes on pages 17 to 32 form part of these accounts.

All of the results relate to continuing operations.

Prior year comparatives are included in note 19.

ADDICTION RECOVERY AGENCY LIMITED

(Company number 02540814, registered charity number 1002224)

BALANCE SHEET**AT 31 MARCH 2024**

	note	2024 £	2023 £
FIXED ASSETS			
Tangible assets	8	<u>709,648</u>	<u>704,003</u>
CURRENT ASSETS			
Debtors	9	659,445	222,483
Cash at bank and in hand		1,076,767	1,006,800
		<u>1,736,212</u>	<u>1,229,283</u>
CREDITORS: Amounts falling due within one year	10	-644,605	-269,611
NET CURRENT ASSETS		<u>1,091,607</u>	<u>959,672</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		1,801,255	1,663,675
CREDITORS: Amounts falling due after one year	11	-147,091	-174,567
NET ASSETS		<u>1,654,164</u>	<u>1,489,108</u>
FUNDS:			
Restricted	15	396,164	412,748
Unrestricted			
Designated	15	93,404	109,605
General	15	1,164,596	966,755
	15	<u>1,654,164</u>	<u>1,489,108</u>

The accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Board on 27 September 2024 and signed on its behalf by

DAVID THOMAS (CHAIR)

The notes on pages 17 to 32 form part of these accounts

ADDICTION RECOVERY AGENCY LIMITED

CASH FLOW STATEMENT FOR THE THE YEAR ENDING 31 MARCH 2024

	Notes	2024 £	2023 £
OPERATIONAL CASH FLOWS			
Income from operations:			
Charitable activities (gross)	18a.1	3,474,137	2,421,720
Other activities: trading (gross)	18a.2	10,020	36,666
		3,484,157	2,458,386
Charitable expenditure	18b.1	-3,436,695	-2,922,486
		<u>47,462</u>	<u>-464,100</u>
Net inflow / (outflow) from operating activities			
Income for operating activities:			
Voluntary sources other than endowments (gross)	18a.3	120,971	656,005
Endowed funds converted into income		-	-
		120,971	656,005
Net inflow of operating activities		168,433	191,905
NON-OPERATIONAL CASH FLOWS			
Investing activities:			
Payments for tangible fixed assets		-95,647	-35,113
Dividends and interest (gross)		24,657	4,396
		-70,990	-30,717
Financing:			
Loan repayments		-27,476	-30,562
		<u>-27,476</u>	<u>-30,562</u>
Net cash outflow for the year	18c	<u>69,967</u>	<u>130,626</u>

ADDICTION RECOVERY AGENCY LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1. ACCOUNTING POLICIES

a) Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice : Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102), the Charities Act 2011 and the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2019.

b) Tangible assets and depreciation

Tangible assets are held at cost less depreciation. Depreciation is provided on tangible assets with a value of more than £100 at rates calculated to write off the cost, less estimated residual value of each asset, over its expected useful life as follows:

Long leasehold property	2% straight line;
Improvements to long leasehold property	10% straight line;
Improvements to short leasehold property	10% - 33% straight line;
Office fixtures, fittings and equipment	10% - 33% straight line;
House fixtures, fittings and equipment	10% - 33% straight line

c) Income

Income is recognised in the period to which the charity is entitled to receipt and the amount can be measured with reasonable certainty. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

When donors specify that donations or grants are for a particular restricted purpose, which do not amount to pre-conditions regarding entitlement, this income is included in income of the appropriate restricted fund when it is receivable.

d) Costs of raising funds, charitable activities and governance costs

Expenditure is on an accruals basis inclusive of any VAT that cannot be recovered. The majority of costs are directly attributable to specific charitable activities.

The support costs have been apportioned to the activities of the Charity on the basis of the percentage of income of the activity compared to total income. This basis was used as a reasonable representation of the level of support required by each activity.

Governance costs are those associated with the constitutional and statutory requirements of the charity covering the external audit fee and Board expenses. Governance costs are included with charitable activities.

ADDICTION RECOVERY AGENCY LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024 (continued)

- e) Pensions costs
The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and is shown in Note 6 to these financial statements.
- f) Operating leases
Operating lease payments are charged to the Statement of Financial Activities as incurred over the term of the lease.
- g) Fund accounting
Funds held by the Charity are either:
- Unrestricted general funds – these are funds which can be used in accordance with charitable objects at the discretion of trustees;
 - Designated funds – these are funds set aside by the trustees out of unrestricted general funds for specific or future projects;
 - Restricted funds – these are funds that can only be used for particular purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.
- Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.
- h) Going concern
The Board has carefully considered the going concern basis used in the preparation of the financial statements and is satisfied that this is correct based on forecast income and expenditure. There are no material uncertainties about the ability of the charity to continue as a going concern.
- i) Public Benefit
Addiction Recovery Agency Limited is a public benefit entity.
- j) Trade debtors
Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables.

ADDICTION RECOVERY AGENCY LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024 (continued)

k) Trade creditors

Trade creditors are obligations to pay for goods and services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities. Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest rate method.

l) Cash and cash equivalents

Cash and cash equivalents comprise cash in hand and call deposits and other short term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

2. TAXATION

Addiction Recovery Agency Limited is a registered charity and, subject to funds being used for charitable purposes only, is exempt from Corporation Tax on its income and gains.

ADDICTION RECOVERY AGENCY LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024 (continued)

3. GRANTS AND DONATIONS	Unrestricted Funds £	Restricted Funds £	Total funds 2024 £	Total funds 2023 £
Shaftesbury Casinos	-	-	-	43,332
Clockfair Casinos	-	-	-	43,332
Les Croupiers	-	-	-	67,500
Double Diamond Gaming	-	41,167	41,167	123,500
Greentube Alderney	-	-	-	259,981
Bet Victor	-	-	-	115,000
BetFred	44,500	-	44,500	-
Quartet Foundation	-	32,280	32,280	-
Other grants and donations	3,024	-	3,024	3,360
	<u>47,524</u>	<u>73,447</u>	<u>120,971</u>	<u>656,005</u>

Donations received from Shaftesbury Casinos, Clockfair Casinos, Les Croupiers, Double Diamond Gaming, Greentube Alderney and Bet Victor are in lieu of a regulatory settlement to the Gambling Commission.

4. GRANTS, CONTRACTS & FEES	Unrestricted Funds £	Restricted Funds £	Total funds 2024 £	Total funds 2023 £
<u>Housing Support & Resettlement</u>				
Bristol City Council	1,572,906	-	1,572,906	888,948
Rent receivable (housing benefit)	585,453	-	585,453	527,818
Client service charges	65,727	-	65,727	56,858
Ministry of Justice	-	-	-	28,171
	<u>2,224,086</u>	<u>-</u>	<u>2,224,086</u>	<u>1,501,795</u>
<u>Gambling Service</u>				
GamCare	-	202,060	202,060	520,286
Beacon Counselling Trust	50,000	-	50,000	22,500
GambleAware	-	1,338,156	1,338,156	251,159
	<u>50,000</u>	<u>1,540,216</u>	<u>1,590,216</u>	<u>793,945</u>
<u>Somerset Services</u>				
Second Step	80,813	-	80,813	69,797
<u>Gloucestershire Services</u>				
CGL	-	9,569	9,569	114,820

Prior year comparatives are included in note 20.

ADDICTION RECOVERY AGENCY LIMITED

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024 (continued)

5. TOTAL EXPENDITURE

	Direct Staff Costs £	Other Direct Costs £	Support Costs £	Total 2024 £	Total 2023 £
Gambling Service	1,098,541	305,609	240,418	1,644,568	1,303,561
Housing Support & Resettlement	943,952	870,865	348,497	2,163,314	1,580,531
Somerset Services	66,179	-	11,646	77,825	65,582
Gloucestershire Services	8,863	-	706	9,569	114,820
	<u>2,117,535</u>	<u>1,176,474</u>	<u>601,267</u>	<u>3,895,276</u>	<u>3,064,494</u>

Prior year comparatives are included in note 21.

ADDICTION RECOVERY AGENCY LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024 (continued)

5. TOTAL EXPENDITURE (continued)

Other Direct Costs	Total 2024 £	Total 2023 £
House running costs	534,974	467,089
Client expenditure	56,785	15,042
Depreciation	19,143	27,752
Payments to partners	484,593	560,073
Premises	80,979	68,110
	<u>1,176,474</u>	<u>1,138,066</u>
Support Costs	Total 2024 £	Total 2023 £
Staff costs	234,619	201,818
Premises	21,674	17,294
Office costs	205,524	192,390
Depreciation	63,114	51,122
Loss on disposal of assets	7,745	-
Legal and professional	48,987	27,463
Loan interest	19,604	9,066
	<u>601,267</u>	<u>499,153</u>

Included within support costs are governance costs of £10,196 (2023, £8,949) which relate to the external audit and Board expenses.

ADDICTION RECOVERY AGENCY LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024 (continued)

6. STAFF COSTS, TRUSTEES' REMUNERATION AND RELATED PARTY TRANSACTIONS

Staff costs were as follows:	Total 2024 £	Total 2023 £
Wages and salaries	1,983,210	1,392,540
Social security costs	185,151	126,354
Pension costs	44,018	34,372
	<u>2,212,379</u>	<u>1,553,266</u>

One employee earned between £60,000 and £70,000 (2023, no employees earned between £60,000 and £70,000)

One employee earned between £80,000 and £90,000 (2023, one employee earned between £80,000 and £90,000)

Employment benefits, inclusive of employer national insurance and pension paid to key management personnel (Chief Executive, Directors of Finance, Recovery & Resettlement, Gambling/Cymru) in 2023/24 totalled £296,911 (2022/23, £253,298)

No remuneration was paid to Board Members. Travel costs of £492.40 (2022/23, £81.90) were re-imbursed to one Board Member.

These payments are permitted under clause four of the memorandum of association.

The average number of employees analysed by function:
equivalents analysed by function was:

	2024		2023	
	Head count	FTE	Head count	FTE
Support services	44	41	36	33
Treatment services	17	11	15	8
Management and administration of the charity	12	10	11	9
	<u>73</u>	<u>62</u>	<u>62</u>	<u>50</u>

7. NET INCOMING RESOURCES FOR THE YEAR

	2024 £	2023 £
This is stated after charging:		
Depreciation of owned assets	82,257	78,874
Auditors' remuneration - audit fee	9,520	8,000
Auditors' remuneration - other work	-	2,304
Operating lease rentals	75,674	59,327
	<u>167,451</u>	<u>148,505</u>

ADDICTION RECOVERY AGENCY LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024 (continued)**

8. TANGIBLE ASSETS

	Long Leasehold Property £	Long Leasehold Impropts £	Short Leasehold Impropts £	Managed Property Refurbishments & Equipment £	Fixtures, Fittings and Equipment £	Total £
COST						
At 1 April 2023	768,461	134,677	62,303	207,978	169,092	1,342,511
Additions	-	-	-	10,300	85,347	95,647
Disposals	-	-	-	-4,962	-37,880	-42,842
At 31 March 2024	<u>768,461</u>	<u>134,677</u>	<u>62,303</u>	<u>213,316</u>	<u>216,559</u>	<u>1,395,316</u>
DEPRECIATION						
At 1 April 2023	256,440	97,354	25,589	179,604	79,521	638,508
Charge for the year	15,369	2,441	8,828	19,143	36,476	82,257
Disposals	-	-	-	-4,962	-30,135	-35,097
At 31 March 2024	<u>271,809</u>	<u>99,795</u>	<u>34,417</u>	<u>193,785</u>	<u>85,862</u>	<u>685,668</u>
NET BOOK VALUE						
At 31 March 2024	496,652	34,882	27,886	19,531	130,697	709,648
At 31 March 2023	512,021	37,323	36,714	28,374	89,571	704,003

ADDICTION RECOVERY AGENCY LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024(continued)

9. DEBTORS	2024	2023
	£	£
Rents and fees	636,166	180,448
Prepayments	60,982	54,567
less Provision for doubtful debts	<u>-37,703</u>	<u>-12,532</u>
	<u>659,445</u>	<u>222,483</u>

10. CREDITORS	2024	2023
	£	£
Amounts falling due within one year		
Bank loan	32,466	31,956
Trade creditors	60,264	57,941
Taxation and social security	60,381	41,113
Amounts due to residents	1,556	1,761
Other creditors and accruals	112,862	66,545
Fees and grants received in advance	<u>377,076</u>	<u>70,295</u>
	<u>644,605</u>	<u>269,611</u>

	2024	2023
	£	£
Deferred income reconciliation		
Deferred income brought forward	70,295	25,052
Income credited in year	-70,295	-25,052
Fees and grants received in advance	<u>377,076</u>	<u>70,295</u>
Deferred income carried forward	<u>377,076</u>	<u>70,295</u>

11. CREDITORS	2024	2023
	£	£
Amounts falling due after more than one year		
Bank loan	<u>147,091</u>	<u>174,567</u>

The bank loan is secured by a 25 year mortgage over the charity's leasehold property known as Units 6, 7 and 8 King's Court, King Street, Bristol.

Maturity of bank loan repayable by instalments.

Due in less than one year	32,466	31,956
Due between two and five years	129,864	127,824
Due after more than five years	<u>17,227</u>	<u>46,743</u>
	<u>179,557</u>	<u>206,523</u>

The bank loan is to be repaid by monthly instalments over 25 years and is on a variable rate of 3% per annum over the Bank's base rate (currently 5%).

ADDICTION RECOVERY AGENCY LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024 (continued)**

12. UNRESTRICTED FUNDS

CURRENT YEAR	Balance 1-Apr-2023 £	Movement in Funding Income £	Expenditure £	Transfers £	Balance 31-Mar-2024 £
GENERAL FUNDS	<u>966,755</u>	<u>2,437,100</u>	<u>-2,239,259</u>	<u>-</u>	<u>1,164,596</u>
DESIGNATED FUNDS					
Leasehold property refurbishment fund	29,419	-	-5,680	-	23,739
Actions for Living Fund	80,186	-	-10,521	-	69,665
	<u>109,605</u>	<u>-</u>	<u>-16,201</u>	<u>-</u>	<u>93,404</u>
TOTAL UNRESTRICTED FUNDS	<u>1,076,360</u>	<u>2,437,100</u>	<u>-2,255,460</u>	<u>-</u>	<u>1,258,000</u>
PRIOR YEAR	Balance 01/04/2022 £	Movement in Funding Income £	Expenditure £	Transfers £	Balance 31/03/2023 £
GENERAL FUNDS	<u>936,513</u>	<u>1,971,060</u>	<u>-1,940,818</u>	<u>-</u>	<u>966,755</u>
DESIGNATED FUNDS					
Leasehold property refurbishment fund	49,856	-	-5,685	-14,482	29,419
Actions for Living Fund	-	-	-10,246	90,432	80,186
	<u>49,856</u>	<u>-</u>	<u>-15,931</u>	<u>75,950</u>	<u>109,605</u>
TOTAL UNRESTRICTED FUNDS	<u>986,369</u>	<u>1,971,060</u>	<u>-1,956,749</u>	<u>75,950</u>	<u>1,076,360</u>

The leasehold property refurbishment fund is used to meet the depreciation arising from the refurbishment of properties leased from Bristol City Council.

The Actions For Living Fund is used to fund projects to aid the recovery of people with drug and alcohol addiction.

13. LEASE COMMITMENTS

At 31 March 2024 the charity had annual commitments under operating leases as set out below:

	Land, buildings & equipment 2024 £	Land, buildings & equipment 2023 £
Leases which expire in less than 1 year	35,528	27,211
Leases which expire between two and five years	32,053	59,239
	<u>67,581</u>	<u>86,450</u>

ADDITION RECOVERY AGENCY LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024 (continued)**

14. RESTRICTED FUNDS

	North Somerset Service Fund £	North Somerset Refurb. Fund £	GambleAware Projects Fund £	Gloucestershire Fund £	GamCare Youth Outreach & Education Fund £	Gambling Commission Fund £	Quartet Community Foundation £	Other Funds £	Total 2024 £
BALANCE BROUGHT FORWARD	52,284	6,678	44,379	-	48,387	260,847	-	173	412,748
INCOME	-	-	1,338,156	9,569	202,060	411,167	32,280	-	1,623,232
Grants and donations	-	-	1,338,156	9,569	202,060	411,167	32,280	-	1,623,232
EXPENDITURE	1,679	-	921,445	8,863	125,628	29,924	11,381	-	1,098,920
Staff costs	-	-	193,511	706	29,118	5,932	4,652	-	233,919
Allocated support costs	-	-	108,650	-	-	196,959	-	-	306,977
Depreciation	1,368	-	-	-	-	-	-	-	-
Other direct costs	-	-	-	-	-	-	-	-	-
Transfers	3,047	-	1,223,606	9,569	154,746	232,815	16,033	-	1,639,816
BALANCE CARRIED FORWARD	49,237	6,678	158,929	-	95,701	69,199	16,247	173	396,164
BALANCE BROUGHT FORWARD	128,234	6,678	36,450	-	8,621	209,953	173	-	390,109
INCOME	-	-	251,159	114,820	187,710	652,645	-	-	1,206,334
Grants and donations	-	-	251,159	114,820	187,710	652,645	-	-	1,206,334
EXPENDITURE	-	-	188,946	105,185	119,537	152,249	-	-	565,917
Staff costs	-	-	38,010	9,635	28,407	98,770	-	-	174,822
Allocated support costs	-	-	16,274	-	-	1,755	-	-	365,251
Depreciation	-	-	-	-	-	348,977	-	-	75,950
Other direct costs	75,950	-	-	-	-	-	-	-	75,950
Transfers	75,950	-	243,230	114,820	147,944	601,751	-	-	1,183,695
BALANCE CARRIED FORWARD	52,284	6,678	44,379	-	48,387	260,847	173	-	412,748
North Somerset Service & Refurbishment Funds - this fund was established to provide treatment and support services to people in North Somerset. GambleAware Projects Fund - this fund has been set up for the provision of services for gambling addiction funded by GambleAware. Gloucestershire Fund - this fund is set up to fund the provision of services in Gloucestershires as part of a sub-contract with CGL. Gambling Youth Outreach & Education Fund - was set up to fund a service to raise awareness amongst young people of the dangers of gambling addiction. Gambling Commission Fund - was set up to fund projects funded by the Gambling Commission Quartet Community Fund - was established to fund work on reducing gambling harms in HMP Bristol. Other Funds - this is smaller value funds given to Ara for specific purposes.									

ADDICTION RECOVERY AGENCY LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024 (continued)

15 . ANALYSIS OF NET ASSETS BETWEEN FUNDS

CURRENT YEAR	Fixed Assets £'s	Net Current Assets £'s	Creditors due after one year £'s	Total 2024 £'s
Restricted Funds				
North Somerset Refurb Fund	6,678	-	-	6,678
North Somerset Service Fund	-	49,237	-	49,237
GambleAware Projects Fund	-	158,929	-	158,929
Gambling Youth Outreach & Education Fund	-	95,701	-	95,701
Gambling Commission Projects Fund	-	69,199	-	69,199
Quartet Community Foundation Fund	-	16,247	-	16,247
Other Funds	-	173	-	173
				<u>396,164</u>
Unrestricted Funds				
General Reserves	702,970	608,717	-147,091	1,164,596
Designated Reserves	-	93,404	-	93,404
	<u>709,648</u>	<u>1,091,607</u>	<u>-147,091</u>	<u>1,654,164</u>
PRIOR YEAR	Fixed Assets £'s	Net Current Assets £'s	Creditors due after one year £'s	Total 2023 £'s
Restricted Funds				
North Somerset Refurb Fund	6,678	-	-	6,678
North Somerset Service Fund	-	52,284	-	52,284
GambleAware Projects Fund	-	44,379	-	44,379
Gambling Youth Outreach & Education Fund	-	48,387	-	48,387
Gambling Commission Projects Fund	-	260,847	-	260,847
Other Funds	-	173	-	173
				<u>412,748</u>
Unrestricted Funds				
General Reserves	697,325	443,997	-174,567	966,755
Designated Reserves	-	109,605	-	109,605
	<u>704,003</u>	<u>959,672</u>	<u>-174,567</u>	<u>1,489,108</u>

16. COMPANY LIMITED BY GUARANTEE

The company is limited by guarantee and as such there is no share capital. In the event of the company being wound up the liability of the members is limited to £1 each.

17. CAPITAL COMMITMENTS

At 31 March 2024 capital commitments were nil (2023, nil).

ADDITION RECOVERY AGENCY LIMITED

CASH FLOW STATEMENT FOR THE YEAR ENDING 31 MARCH 2024

18. NOTES TO THE CASHFLOW STATEMENT

	2024		2023	
Reconciliation to the Statement of Financial Activities	SoFA £	Debtors /prepaid /accrued /£	Debtors /prepaid /accrued /£	Cashflow /£
18a.1 Income from charitable activities increase in sundry debtors	3,904,683	-430,547	2,480,327	2,421,720
18a.2 Other trading activities	10,020		36,666	36,666
18a.3 Incoming voluntary resources grants and donations	120,971		656,005	656,005
18b.1 Charitable expenditure depreciation charged loss on disposal of fixed assets depreciation eliminated on disposal decrease in amounts prepaid increase in current liabilities	-3,895,276 82,257 7,745 -35,097	-6,415	-3,064,494 78,874 - -22,676	88,198 -2,922,486

Balance sheet movements

	<u>-436,962</u>	<u>374,994</u>	<u>-60,995</u>	<u>88,198</u>
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18c **Analysis of changes in cash during year**

	2024 £	2023 £	Change £
Cash at bank and in hand	1,076,767	1,006,800	69,967
	<u>1,076,767</u>	<u>1,006,800</u>	<u>69,967</u>

18d **Analysis of changes in net debt**

	2024 £	2023 £	Change £
Cash	1,006,800	69,967	1,076,767
Loans due within one year	-31,956	-510	-32,466
Loans due after one year	-174,567	27,476	-147,091
	<u>800,277</u>	<u>96,933</u>	<u>897,210</u>

	2023 £	2022 £	Change £
Brought forward	1,006,800	876,174	130,626
	<u>1,006,800</u>	<u>876,174</u>	<u>130,626</u>

Charity law prohibits the use of net cash inflows on any endowed or other restricted fund to offset net cash inflows on any fund outside its own objects, except on special authority. In practice, this restriction has not had any effect on cash flows for the year.

ADDICTION RECOVERY AGENCY LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024 (continued)

19. PRIOR YEAR FUND COMPARATIVES

	Unrestricted Funds £	Restricted Funds £	Total funds 2023 £
INCOME AND EXPENDITURE			
INCOME FROM:			
Donations	3,360	652,645	656,005
Other Trading Activities:			
Rental income and related services	36,666	-	36,666
Investments:			
Interest receivable	4,396	-	4,396
Charitable Activities			
Grants, contracts and fees:			
Gambling Service	355,076	438,869	793,945
Housing Support & Resettlement	1,501,795	-	1,501,795
Somerset Services	69,767	-	69,767
Gloucestershire Services	-	114,820	114,820
sub total	<u>1,926,638</u>	<u>553,689</u>	<u>2,480,327</u>
TOTAL INCOME	<u>1,971,060</u>	<u>1,206,334</u>	<u>3,177,394</u>
EXPENDITURE ON:			
Charitable activities:			
Gambling Service	310,636	992,925	1,303,561
Housing Support & Resettlement	1,580,531	-	1,580,531
Somerset Services	65,582	-	65,582
Gloucestershire Services	-	114,820	114,820
sub total	<u>1,956,749</u>	<u>1,107,745</u>	<u>3,064,494</u>
TOTAL EXPENDITURE	<u>1,956,749</u>	<u>1,107,745</u>	<u>3,064,494</u>

ADDICTION RECOVERY AGENCY LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024 (continued)**

20. PRIOR YEAR GRANTS, DONATIONS, CONTRACTS FEES COMPARATIVES

GRANTS AND DONATIONS	Unrestricted Funds £	Restricted Funds £	Total funds 2023 £
Shaftesbury Casinos	-	43,332	43,332
Clockfair Casinos	-	43,332	43,332
Les Croupiers	-	67,500	67,500
Double Diamond Gaming	-	123,500	123,500
Greentube Alderney	-	259,981	259,981
Bet Victor	-	115,000	115,000
Other grants and donations	3,360	-	3,360
	<u>3,360</u>	<u>652,645</u>	<u>656,005</u>
GRANTS, CONTRACTS & FEES	Unrestricted Funds £	Restricted Funds £	Total funds 2023 £
Housing Support & Resettlement			
Bristol City Council	888,948	-	888,948
Rent receivable (housing benefit)	527,818	-	527,818
Client service charges	56,858	-	56,858
Ministry of Justice	28,171	-	28,171
	<u>1,501,795</u>	<u>-</u>	<u>1,501,795</u>
Gambling Service			
GamCare	332,576	187,710	520,286
Beacon Counselling Trust	22,500	-	22,500
GambleAware	-	251,159	251,159
	<u>355,076</u>	<u>438,869</u>	<u>793,945</u>
Somerset Services			
Second Step	69,767	-	69,767
	<u>69,767</u>	<u>-</u>	<u>69,767</u>
Gloucestershire Services			
CGL	-	114,820	114,820
	<u>-</u>	<u>114,820</u>	<u>114,820</u>

ADDICTION RECOVERY AGENCY LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024 (continued)**

21. PRIOR YEAR TOTAL EXPENDITURE COMPARATIVES

	Direct Staff Costs £	Other Direct Costs £	Support Costs £	Total 2023 £
Gambling Service	696,179	388,459	218,923	1,303,561
Housing Support & Resettlement	570,887	749,607	260,037	1,580,531
Somerset Services	55,024	-	10,558	65,582
Gloucestershire Services	105,185	-	9,635	114,820
	<u>1,427,275</u>	<u>1,138,066</u>	<u>499,153</u>	<u>3,064,494</u>

22. RELATED PARTIES

There were no other related party transactions, except for those disclosed elsewhere in the accounts