

SUBSTANCE MISUSE MANAGEMENT IN GENERAL PRACTICE
(A CHAIRTY LIMITED BY GUARANTEE)
DIRECTORS' AND TRUSTEES' ANNUAL REPORT
AND FINANCIAL STATEMENTS
PERIOD ENDED 31ST JANUARY 2020

Company No: 7869819

(England and Wales)

Charity No: 1144964

SUBSTANCE MISUSE MANAGEMENT IN GENERAL PRACTICE

CONTENTS

Company Information	1
Directors' and Trustees' report	2 - 5
Independent Examiner's report	6
Statement of financial actives	7
Balance Sheet	8
Notes to the accounts	9 - 14

SUBSTANCE MISUSE MANAGEMENT IN GENERAL PRACTICE

COMPANY INFORMATION

COMPANY NUMBER: 7869819 (England and Wales)

CHARITY NUMBER: 1144964

REGISTERED OFFICE: Suite 227 8 Shoplatch
Shrewsbury
Shropshire
SU1 1HF

DIRECTORS: A Geel (Chair)
J Barnard
A Wareham
H Emden
H Luck

ACCOUNTANTS: Bodnant Associates Ltd
12 Bodnant Gardens
Raynes Park
London
SW20 0UB

INDEPENDENT EXAMINER: Harmer Slater Ltd
Salatin House
19 Cedar Road
Sutton
Surrey
SM2 5DA

BANKERS: National Westminster Bank plc
290 Walworth Road
London
SE17 3RQ

SUBSTANCE MISUSE MANAGEMENT IN GENERAL PRACTICE
COMPANY NO: 7869819 (ENDLAND AND WALES)
DIRECTORS' AND TRUSTEES' REPORT

The members of the Board, who are trustees for the purpose of charity law and directors of the company for the purpose of company law, present their report and financial statements for the period ended 31 January 2020.

Substance Misuse Management in General Practice (SMMGP) is constituted as a company limited by guarantee and is governed by its Memorandum and Articles of Association. It was incorporated on 2 December 2011 and was registered as a charity with the Charity Commission on 7 December 2011. The guarantee of individual members is limited to £10 each. The company information set out on page 1 forms part of this report.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (FRS102) and The Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Ireland (FRS102) (effective 1 January 2015) (the SORP) including Bulletin 1.

OBJECTS OF THE CHARITY

The principal objects of SMMGP are to:

- To promote best practice in primary care treatment for people who use drugs and/or alcohol problematically.
- To support the health, wellbeing and recovery of people in treatment for problematic drug and/or alcohol use in primary care.
- To support commissioning of good quality primary care based substance misuse services.
- To provide a forum for primary care drug and alcohol practitioners to share good practice.

DIRECTORS AND TRUSTEES

The directors and trustees who served as trustees of the Council during the period and up to the date of this report are as follows:

A Geel
J Barnard
A Wareham
H Luck
H Emden

ELECTION OF TRUSTEES

Trustees are elected at the Annual General Meeting and hold office for three years. The board has the power by resolution to appoint any person to be a member of the board and to determine the rotation by which any additional directors/trustees are to retire.

ORGANISATIONAL STRUCTURE & DECISION MAKING

The Trustees meet three times per year and communicate via telephone conferences and via email to oversee the management of the charity at other times. The Senior Management Team comprises the Clinical Lead, Programme Lead and the Project Manager. Day to day operations are delegated to the Project Manager, who works closely with the Senior Management Team to report to the trustees at Board meetings and liaises and communicates on a regular basis with the Chair of Trustees and individual Trustees as necessary.

SUBSTANCE MISUSE MANAGEMENT IN GENERAL PRACTICE
DIRECTORS' AND TRUSTEES' REPORT (Continued)

RISK MANAGEMENT

The Trustees continually assess the major risks to which the charity is exposed to, in particular those related to the operations and finances of the charity, and believe that adequate procedures are in place to minimise exposure to these major risks.

REVIEW OF ACTIVITIES AND FUTURE DEVELOPMENTS

SMMGP supports general practitioners and other allied professionals by providing educational activities. During the period in question, we again successfully co-produced the national Primary Care Development Conference with the Royal College of General Practitioners, which was held in London during January 2020 and was a two-day conference. We have an arrangement with a leading international addiction conference (iCAAD) to offer discounts to our members.

We continue to work with pharmaceutical companies to support education of medications for the treatment of addiction.

SMMGP's Premium Membership scheme continues to grow and we have delivered on the promise to our Premium Members of providing 15 hours of Continuing Professional Development annually. The CPD includes webinars and clinical updates (research summaries) and e-learning. We have also offered courses relating to the treatment of addiction in secure environments (prison).

General membership: We continue to offer a range of free learning opportunities and general information to everyone registered with SMMGP.

FDAP: We have improved the services to FDAP members and we have strengthened the FDAP Assessment Board and work closely with several universities that offer courses in addiction. FDAP Membership is growing strongly.

Behavioural addiction: We have widened our remit to include behavioural addictions such as gambling, pornography and gaming.

New website: We were in receipt of funding to update our website and successfully launched a much-improved website in January 2019. The improved facilities of the new website has resulted in a surge in interest and membership applications.

FINANCIAL REVIEW

Trustees regard the careful and responsible management of the charity's resources as a primary responsibility. A summary of the charity's performance will be found in the Statement of Financial Activities on succeeding pages. As at the year end, the charity held no reserves under restricted funds.

INVESTMENT POLICY

Under the Memorandum and Articles of Association the charity has the power to make investments as the trustees see fit. No investments were made during the period and the charity holds no investments.

SUBSTANCE MISUSE MANAGEMENT IN GENERAL PRACTICE
DIRECTORS' AND TRUSTEES' REPORT (Continued)

RESERVES

The policy of the Trustees is to maintain a minimum balance of approximately 3 months' operating costs. This policy has been achieved for the year ended 31st January 2020.

PUBLIC BENEFIT

The charity's work by definition is of considerable benefit to the public.

GOING CONCERN

Given the above and having considered a period of at least 12 months from the date the financial statements were signed, the Trustees are confident that the Charity will continue as a going concern and the accounts have therefore been prepared on this basis.

TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The charity trustees (who are also the directors of Substance Misuse Management in General Practice for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing the 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence 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.

AUDIT

The trustees consider that the charity is entitled to exemption from the requirement to have an audit under the provisions of Section 477 Companies Act 2006 and confirm that no notice has been received under section 476 from members requiring an audit. The trustees also consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

SUBSTANCE MISUSE MANAGEMENT IN GENERAL PRACTICE
DIRECTORS' AND TRUSTEES' REPORT (Continued)

SMALL COMPANY PROVISIONS

In preparing this report the trustees have taken advantage of the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006 including the small companies' exemptions provided by section 414B and 415A of the Companies Act 2006 from the requirement to prepare a strategic report and in preparing the trustees' report on the grounds that the charitable company is entitled to prepare its accounts for the year in accordance with the small companies' regime.

This report was approved by the Council of trustees and board of directors on and signed on its behalf by:

..... E Browne

Director and trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SUBSTANCE MISUSE
MANAGEMENT IN GENERAL PRACTICE**

I report to the Trustees (who are also the directors of the company for the purposes of company law) on my examination of the accounts of Substance Misuse Management in General Practice for the year ended 31 January 2020, which are set out on pages 7 to 14.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The Trustees are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect, the requirements:

- to keep accounting records in accordance with Section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities;

have not been met.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....
Ransford Agyei-Boamah
Salatin House
19 Cedar Road
Sutton Surrey
SM2 5DA

Date:

SUBSTANCE MISUSE MANAGEMENT IN GENERAL PRACTICE
STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 JANUARY 2020

		Unrestricted	Year to	Year to
		Funds	Jan	Jan
		£	2020	2019
	<u>Notes</u>		£	£
Income and endowments from				
Donations & Legacies	5	21,200	21,200	-
Charitable activities	6	46,919	46,919	67,914
Investments		25	25	12
Total Income		<u>68,144</u>	<u>68,144</u>	<u>67,926</u>
Expenditure on:				
Charitable activities	7	<u>67,196</u>	<u>67,196</u>	<u>71,649</u>
Total Expenditure		<u>67,196</u>	<u>67,196</u>	<u>71,649</u>
Net Income		948	948	(3,723)
Transfers between funds		<u>-</u>	<u>-</u>	<u>-</u>
Net outgoing resources before other recognised gains and losses		<u>948</u>	<u>948</u>	<u>(3,723)</u>
Net movement in funds		948	948	(3,723)
Reconciliation of Funds:				
Total funds brought forward		49,516	49,516	53,239
Total Funds carried forward		<u>50,464</u>	<u>50,464</u>	<u>49,516</u>

All of the results derive from continuing activities.

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 9 to 14 form part of these financial statements.

SUBSTANCE MISUSE MANAGEMENT IN GENERAL PRACTICE
BALANCE SHEET AS AT 31 JANUARY 2020

	<u>Notes</u>	<u>31/01/2020</u> £	<u>31/01/2019</u> £
Current assets			
			-
Debtors	10	17,285	31,436
Cash at bank and in hand		<u>35,939</u>	<u>19,990</u>
		53,224	51,426
Creditors			
amount falling due within one year	11	<u>(2,760)</u>	<u>(1,910)</u>
Net Current Assets		<u>50,464</u>	<u>49,516</u>
Total assets less current liabilities		<u><u>50,464</u></u>	<u><u>49,516</u></u>
Funds			
Unrestricted funds	12	<u>50,464</u>	<u>49,516</u>
Total funds carried forward		<u><u>50,464</u></u>	<u><u>49,516</u></u>

Company No 7869819

For the financial year ending 31 January 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies and the members have not required an audit in accordance with section 476 of the same act.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006; and
- The directors' acknowledge their responsibilities for complying with the requirements of the Act with respect accounting records and the preparation of accounts which give a true and fair view of the state of affairs of the charitable company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 396 of the Companies Act 2006 and which otherwise comply with the requirements of this Act relating to accounts, so far as applicable to the charitable company.

These accounts have been prepared in accordance with the special provisions relating to small companies as set out in part 15 of the Companies Act 2006.

These financial statements were approved by the board on and signed on its behalf by

..... E Browne

Director and trustee

The notes on pages 9 to 14 form part of these financial statements.

SUBSTANCE MISUSE MANAGEMENT IN GENERAL PRACTICE
NOTES TO THE ACCOUNTS TO 31 JANUARY 2020

1. ACCOUNTING POLICIES

The principal accounting policies are set out below. The accounting policies have been adopted consistently throughout the year.

(a) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objects of the charity and which have not been designated for specific purposes. All assets and liabilities are attributed to the charity's general activities. There were no reserves under restricted funds.

(b) Statement of compliance

These financial statements were prepared in accordance with Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (FRS 102), The 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) (the SORP) including Update Bulletin 1 and in accordance with the Companies Act 2006, from which there were no material departures.

(c) Basis of accounting

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

The functional currency of the charity is considered to be pounds sterling (£) because that is the currency of the primary economic environment in which the charity operates. The financial statements are presented in pounds sterling (£).

(d) Judgements and key sources of estimation uncertainty

In the opinion of the Trustees there are no judgements or key sources of estimation uncertainty which could materially affect the financial statements.

(e) Income

All incoming resources are recognised when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. The principal policies on income are as follows:

- 1) Donations – Donations are credited in the year in which they are received.
- 2) Grant income – Applications are made for grants and are recognised in the period they are received.
- 3) Membership income – All membership is recognised on application and receipt, Membership gives access to our website, online training, accreditation, CPD, and for FDAP, registration.
- 4) Conference and training – Attendance fees are recognised in the period in which the conference is run.
- 5) External Supervision and Appraisal – Fees are recognised in the period the supervision and appraisals are run.

SUBSTANCE MISUSE MANAGEMENT IN GENERAL PRACTICE
NOTES TO THE ACCOUNTS TO 31 JANUARY 2020 (continued)

- 6) Investment income. – Interest from savings is accounted for in the period in which it was received.

(f) Expenditure

Charitable expenditure includes all expenses incurred by the charity in pursuing its charitable aims and include governance costs intrinsic to the charity's operation, they are recognised when the invoice is received.

The principal policies on expenditure are as follows:

- 1) Maintenance and advancement of the website and membership, - costs incurred running and maintaining the website and online payment system, accounted for in the period in which they relate.
- 2) Professional fees for external advisory and supervision work – costs for consultants to run the advisory and supervision work, accounted for in the period in which they relate.
- 3) Expenses for attending or hosing conference and training activities – cost incurred in running conferences and activities, accounted for in the period in which they relate.
- 4) Administration costs – those incurred in the administration of the charity activities and accounted for in the period to which they relate.
- 5) Accounting and professional fees - those incurred for the accounting of the charity activities and accounted for in the period to which they relate.
- 6) Independent Examiners Fees - those incurred examining the yearend financial report and accounted for in the period to which they relate.
- 7) Other miscellaneous costs – Costs outside normal activities and accounted for in the period to which they relate.

(g) Value Added Tax

Value added tax is not recoverable by the charity, and as such, is included in relevant costs in the Statement of Financial Activities.

(h) Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

(i) Cash and cash equivalents

Cash comprises cash on hand and held at bank.

SUBSTANCE MISUSE MANAGEMENT IN GENERAL PRACTICE
NOTES TO THE ACCOUNTS TO 31 JANUARY 2020 (continued)

(j) Debtors

Debtors are amounts due from subscribers for services performed in the ordinary course of business as well as grants for which conditions for recognition as income have been met but where the grant has not yet been paid.

Debtors are recognised initially at the transaction price and 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 charity will not be able to collect all amounts due according to the original terms of the receivables.

(k) Creditors

Creditors are obligations to pay for goods acquired or services received acquired in the ordinary course of business. Creditors are classified as current liabilities if the charity 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.

Creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

2. FRS102

The charity complies with the FRS102 regulations.

3. LEGAL STATUS OF THE CHARITY

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of a winding up is limited to £1.

4. TAXATION

SMMGP has charitable status and is not liable to corporation tax.

SUBSTANCE MISUSE MANAGEMENT IN GENERAL PRACTICE
NOTES TO THE ACCOUNTS TO 31 JANUARY 2020 (continued)

5. <u>INCOME FROM DONATIONS AND LEGACIES</u>	<u>2020</u>	<u>2019</u>
Donations	-	-
Grants		
- Althea Company	4,000	-
- Camurus Ltd	10,200	-
- Ethypharm UK Ltd	7,000	-
	<u>21,200</u>	<u>-</u>

Income from donations and legacies was entirely unrestricted in the years ended 31 January 2020 and 31 January 2019.

6. <u>INCOME FROM CHARITABLE ACTIVITIES</u>	<u>2020</u>	<u>2019</u>
External supervision & appraisal	-	-
Membership	29,424	45,549
Conference & training	13,375	19,400
Other income	4,120	2,965
	<u>46,919</u>	<u>67,914</u>

Income from charitable activities was entirely unrestricted in the year's ended 31 January 2020 and 31 January 2019.

7. <u>EXPENDITURE ON CHARITABLE ACTIVITIES</u>	<u>2020</u>	<u>2019</u>
External advisory & supervision work	45,397	22,103
Website, newsletter & publicity	14,412	21,122
Conference and training activities	132	3,594
Travel & general administration costs	1,288	3,893
Accountancy & professional fees	4,027	19,651
Independent Examiners Fees	960	960
Other costs	980	326
	<u>67,196</u>	<u>71,649</u>

Expenditure on charitable activities was entirely unrestricted in the year's ended 31 January 2020 and 31 January 2019.

SUBSTANCE MISUSE MANAGEMENT IN GENERAL PRACTICE
NOTES TO THE ACCOUNTS TO 31 JANUARY 2020 (continued)

8. TRUSTEE REMUNERATION AND KEY MANAGEMENT PERSONNEL

The Trustees comprise the key management personnel.

During the year no amounts were paid to Trustees as remuneration or reimbursement of expenses (2019: Nil).

9. STAFF NUMBERS

The average number of persons employed by the charity (including directors) during the year was Nil (2019: Nil).

10. DEBTORS

2020

2019

Amounts falling due within one year:

25,436

6.000

31,436

11. CREDITORS

2020

2019

Amounts falling due within one year:

1.910

1,910

12. UNRESTRICTED FUNDS

**Balance at
01/02/2020**

£
50.464

50.464

13. UNRESTRICTED FUNDS

**Balance at
01/02/2019**

£
49,516

49 516

Description, nature and purposes of the fund

The 'fee reserves' after allowing for designated funds

SUBSTANCE MISUSE MANAGEMENT IN GENERAL PRACTICE
NOTES TO THE ACCOUNTS TO 31 JANUARY 2020 (continued)

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

<u>Year ended 31 January 2020</u>	<u>Unrestricted</u> <u>funds</u> <u>£</u>	<u>Total</u> <u>£</u>
Current Assets	53,224	53,224
Current Liabilities	<u>(2,760)</u>	<u>(2,760)</u>
	<u>50,464</u>	<u>50,464</u>
<u>Year ended 31 January 2019</u>	<u>funds</u> <u>£</u>	<u>Total</u> <u>£</u>
Current Assets	51,426	51,426
Current Liabilities	<u>(1,910)</u>	<u>(1,910)</u>
	<u>49,516</u>	<u>49,516</u>

15. EVENTS AFTER THE FINANCIAL PERIOD

There has been no significant events between the year end and date of approval of these financial statements which would require a change to, or disclosure in, the financial statements.