

Charity Registration No. 15069

**CLONDALKIN ADDICTION SUPPORT PROGRAMME COMPANY
LIMITED BY GUARANTEE**

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

CLONDALKIN ADDICTION SUPPORT PROGRAMME COMPANY LIMITED BY GUARANTEE

LEGAL AND ADMINISTRATIVE INFORMATION

Directors	Eddie D'arcy Maria Flynn Frank Schnittger Frank O'Reilly James Finn
Secretary	Maria Flynn
Company number	228716
Charity number	15069
CRA Number	20050986
Principal address & Registered office	Ballyowen Meadows Fonthill Road Clondalkin Dublin 22 Ireland D22 K751
Auditor	UHY Farrelly Dawe White Limited Unit 4A Fingal Bay Business Park Balbriggan Co.Dublin
Bankers	Bank of Ireland 312 Ballyfermot Road Ballyfermot Dublin 10 Bank of Ireland 125 O'Connell Street Limerick Co. Limerick

CLONDALKIN ADDICTION SUPPORT PROGRAMME COMPANY LIMITED BY GUARANTEE

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CLONDALKIN ADDICTION SUPPORT PROGRAMME COMPANY LIMITED BY GUARANTEE

DIRECTOR'S REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

The directors present their report and financial statements for the year ended 31 December 2020.

Principal activity

The principal activity of Clondalkin Addiction Support Programme Company Limited By Guarantee ("CASP") is the provision of addiction and related services within community settings. We work within many inter-agency frameworks, and the current structure of local and regional task forces. We provide direct front line services including counselling, family support, harm reduction and recovery focussed services.

The Company is limited by guarantee not having a share capital.

Principal risks and uncertainties

In common with many organisations set up on a non-profit/charitable basis, the company has uncertain income streams coupled with the increasing wages/supplies costs that face all companies in Ireland. The directors are satisfied that the risks facing the organisation have been identified and managed.

Results

In 2020, CASP had an income of €1,364,108 and spent €1,331,567 on the continued delivery of services where possible and the associated unplanned provision of services within Public Health Requirements, necessitating unplanned but necessary expenditure on IT, phones and public health measures such as screens. Additional Covid grants were also accessed to assist us in this regard.

The full results for the year are set out on page 10 .

Income recognition

Income is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Further information is disclosed in the company's accounting policies on page 13.

Directors and secretary

The information page lists all directors of CASP in the period under review.

Structure, governance and management of CASP

CASP is constituted as a company limited by guarantee without a share capital as set out under parts 1-15 of the Companies Act 2014. Its purpose and objects, and how it conducts its business, are set out in its Constitution. This document is publicly available from the Companies Registration Office website www.cro.ie and also the Charities Regulatory Authority website (www.charitiesregulatoryauthority.ie).

CASP is governed by a board of directors with a minimum of three people and a maximum of eight, until determined otherwise in a General Meeting. Every board member's term of office is three years. Every year at the AGM one third of the board members retire from the Board. Retiring directors may put themselves forward for nomination and election having served their term of office.

Board subgroups

CASP has two standing board subgroups:

- Finance and audit;
- Staffing sub group.

All board subgroups are advisory in nature with recommendations being approved by Board of Management. Each subgroup comprises of at least one Board member, CEO, plus, CASP staff, and external persons who bring required additional skills.

Clinical matters are governed by HSE and DOH guidelines which CASP integrates, in line with best practice and availability of resources allocated.

CLONDALKIN ADDICTION SUPPORT PROGRAMME COMPANY LIMITED BY GUARANTEE

DIRECTOR'S REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

Policies and procedures for the induction and training of board members

All new Board members receive a Board Induction Pack when they become a board member. This contains: the letter of appointment, details on role and responsibilities of Directors as set out in Part 5 Companies Act 2014, a copy of the Constitution, a copy of the latest published financial statements, and a copy of CASP's Mission Statement.

Organisational structure and how decisions are made

CASP has a staff team based in Clondalkin and the Mid West, (Limerick), headed by a CEO who reports directly to the Board through the Chairperson. A senior management team of five people reported to the Project Manager in 2020 (4 in Dublin and 1 in Mid-West), and all other staff report to members of the management team or directly to the CEO.

A 'schedule of matters reserved for the board' was adopted by the Board in October 2016 which lays out the specific areas that the Board are responsible for. Although the board of directors is ultimately responsible for CASP and for the above list, certain duties and responsibilities are delegated from the Board of Directors to the CEO and through her to the staff team.

Activities and achievements

The majority of services available in 2020 continued to operate in both Clondalkin and Mid-West, however, Covid and related public health guidance required changes to work pattern, via phone or remote meeting facilities, which was integrated within work practice where possible.

A continued provision of prescribing, dispensing and medical care was delivered in Clondalkin 7-days-a-week, in partnership with the HSE and continues to be a core aspect of our Dublin service.

This blended approach ensured that contact was maintained with all clients and new referrals continued to be signposted to appropriate services in house.

CASP and CASP,CSMT staff continued to participate in relevant local, regional and national frameworks and inter-agency forums dealing with a variety of specific issues including supporting young people in high risk circumstances/settings, homelessness, harm reduction, education focussed interventions in 2020.

Within the Mid-West, the CASP Community Substance Misuse (CSMT) service focused on continued delivery of remote supports to young people and parents/Concerned Persons where substance misuse might be of value.

The implementation of evidenced based programmes such as the strengthening families programme (SFP), the 5-step parents' support programme, and ACRA (Adolescent Community Re-enforcement approach) has been a core aspect of service development to date, however where not possible to run within restrictions, although shorter holding programmes operating remotely were facilitated for some families.

Key working in both services was made available to all clients attending services remotely from March 2020 with limited access face to face when Public health guidelines allowed for.

CASP exited from direct provision of Community Employment as per government decision in 2019 and all workers that we hosted completed their placement in first quarter 2020.

Transparency and public accountability

The Board believes that CASP should be fully accountable to the general public, providing detailed information on where its funds come from and on what they are spent. We have provided substantial information in the Directors' report and, from 2016, report our accounts in accordance with SORP, the international Statement of Recommended Practice for charities.

CLONDALKIN ADDICTION SUPPORT PROGRAMME COMPANY LIMITED BY GUARANTEE

DIRECTOR'S REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

Financial performance

The core income from all sources into CASP's Statement of Financial Activities over 2020 was €1,364,108 against expenditure of €1,331,567 over the same period, thus leading to an operational surplus of €32,541 in 2020 as compared with an operational surplus of €24,641 for 2019.

Principal funding sources

In 2020, the principle funding sources for CASP's core operations were as described in the following tables. Note that a detailed breakdown of major funding lines is provided in the supplementary information supplied at the end of this document, broken down as per SORP headlines. The table following provides a narrative description and explanation as to the primary/large amounts/sources.

Statutory Income:

Source	Amount	Remarks
Health Service Executive	€ 554,809	Income received from HSE for Dublin
	€ 417,100	Income received from HSE for Limerick
	€ 299,722	Income received from HSE for Dublin - Global Actions
Department of Justice and Equality	€ 54,288	Income received from Department of Justice, Equality and Law Reform for support services to prisoners in the Clondalkin area
Department of Housing, Planning and Local Government	€ 4,500	Income received from Limerick City and County Council
<u>Non-Statutory Income:</u>		
Source	Amount	Remarks
Other Income	€ 58,189	Other income from donations and various minor funding streams

Reserves policy and level

The Directors are mindful of their statutory obligations not to trade recklessly and have identified a need to maintain a cash reserve in order to ensure that:

- the organisation's core activities could continue to function during a period of unforeseen difficulty;
- funding is available in the event of an unplanned event giving rise to an unexpected expenditure e.g. repair of premises or essential equipment, staff cover due to illness, legal costs to protect or defend the organisation's interest;
- any delay in receipt of funding from Funders will not give rise to cash flow difficulties rendering the organisation insolvent;
- sufficient funding is available to meet legal and contractual obligations should the organisation have to scale back on its operations.

This takes into account:

- Risks associated with income and expenditure being different from that budgeted;
- Planned activity level and potential opportunities;
- The organisation's contractual commitments;
- The cost associated with potentially having to make staff redundant in an emergency situation.

CLONDALKIN ADDICTION SUPPORT PROGRAMME COMPANY LIMITED BY GUARANTEE

DIRECTOR'S REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

In calculating the level of reserves required, the Directors are of the opinion that reserves of 10-12 weeks cash flow is desirable. The Directors have given due consideration to potential costs arising from unplanned events, such as repair of premises or essential equipment, staff cover due to illness, legal costs to protect or defend the organisations interest and would wish to have immediate access to an adequate cash reserve to deal with such events, should they arise, so as to prevent any disruption in services.

At the end of 2020, the reserves were at the level of €265,357. The directors are of the view that the reserve was at the lower end of the level of funds deem necessary. The actual reserve figure reported in the 2020 accounts includes an amount for the Limerick project. The challenge for CASP is to maintain the reserve level in circumstances where the annual funding falls short of the projected cost for the year. The directors have considered the budget for 2021 and are aware that the indications are that maintaining the service level for CASP for 2021 may result in a small reduction in the level of reserve by the end of 2021. The situation will be monitored during the year and management have been instructed to look for savings that will not have a detrimental impact on the services offered.

Important events since the year-end

Covid 19 has had a significant impact since March 2020 and required that both working practice and deliverables as expected by funders be modified in line with public health guidance.

Plans for future periods

In 2021, CASP and CSMT will continue to implement actions in line with National Drug Strategy, Reducing Harm, supporting recovery and local Task Force strategies in both Clondalkin Drug Task Force and Mid- west Regional Drug Task Force and associated national policy objectives.

Payment of creditors

the directors acknowledge their responsibility for ensuring compliance with the provisions of the European Communities (Late Payment in Commercial Transactions) regulations 2012. It is the company's policy to agree payment terms with all suppliers and to adhere to those payment terms.

Statement of relevant audit information

So far as the directors are aware, there is no relevant audit information of which the statutory auditors are unaware. The directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and they have established that the statutory auditors are aware of that information.

Accounting records


The directors acknowledge their responsibilities, under Section 281 to Section 285 of the Companies Act 2017 to keep adequate accounting records for the company.

In order to secure compliance with the requirements of the Act, the finance function has been adequately resourced by means of a Finance Manager working under the CEO and reporting to the Directors, and supported by the services of two part time accounts personnel.

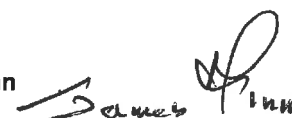
The accounting records of the company are kept at the registered office and principle place of business at Ballyowen Meadows, Fonthill Road, Clondalkin, Dublin 22.

The director's report was approved by the Board of Directors.

Eddie D'arcy
Director
Dated: 9 June 2021



James Finn
Director
Dated: 9 June 2021



CLONDALKIN ADDICTION SUPPORT PROGRAMME COMPANY LIMITED BY GUARANTEE

STATEMENT OF DIRECTOR'S RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2020

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and SORP FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the surplus or deficit of the company for the financial year and otherwise comply with the Companies Act 2014.

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

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and surplus or deficit of the company to be determined with reasonable accuracy and enable them to ensure that the financial statements and Directors' Report comply with the Companies Act 2014 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

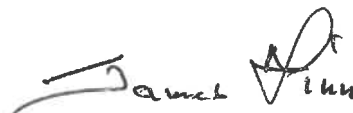
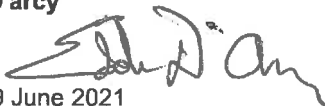
In so far as the directors are aware:

- there is no relevant audit information (information needed by the company's auditor in connection with preparing the auditor's report) of which the company's auditor is unaware, and
- the directors have taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

Signed on behalf of the board

Eddie D'arcy
Director

Dated: 9 June 2021



James Finn
Director

Dated: 9 June 2021

CLONDALKIN ADDICTION SUPPORT PROGRAMME COMPANY LIMITED BY GUARANTEE

INDEPENDENT AUDITOR'S REPORT

TO THE OF CLONDALKIN ADDICTION SUPPORT PROGRAMME COMPANY LIMITED BY GUARANTEE

Opinion

We have audited the financial statements of Clondalkin Addiction Support Programme Company Limited By Guarantee (the 'charity') for the year ended 31 December 2020 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is the Companies Act 2014, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*.

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2020 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with FRS102 The Financial Reporting Standard applicable in the UK and Republic of Ireland ; and
- have been prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) 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 in accordance with the ethical requirements that are relevant to our audit of the financial statements in the Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), 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 (Ireland) require us to report to you where:

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

Other information

The directors 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 we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.

CLONDALKIN ADDICTION SUPPORT PROGRAMME COMPANY LIMITED BY GUARANTEE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE OF CLONDALKIN ADDICTION SUPPORT PROGRAMME COMPANY LIMITED BY GUARANTEE

Opinions on other matters prescribed by the Companies Act 2014

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

- the information given in the director's Report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the director's report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the directors' report.

We have nothing to report in respect of our obligation under the Companies Act 2014 to report to you if, in our opinion, the disclosures of directors' remuneration and transactions specified by sections 305 to 312 of the Act are not made.

Responsibilities of directors

As explained more fully in the statement of director's responsibilities, the are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the 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 are responsible for assessing the '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 either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) 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.

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: [http://www.iaasa.ie/Publications/Auditing-standards/International-Standards-on-Auditing-for-use-in-Ire/International-Standards-on-Auditing-\(Ireland\)/ISA-700-\(Ireland\)](http://www.iaasa.ie/Publications/Auditing-standards/International-Standards-on-Auditing-for-use-in-Ire/International-Standards-on-Auditing-(Ireland)/ISA-700-(Ireland)). This description forms part of our auditor's report.

CLONDALKIN ADDICTION SUPPORT PROGRAMME COMPANY LIMITED BY GUARANTEE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE OF CLONDALKIN ADDICTION SUPPORT PROGRAMME COMPANY LIMITED BY GUARANTEE

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with section 391 of the Companies Act 2014. 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 the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Alison Gray (Statutory Auditor)
for and on behalf of UHY Farrelly Dawe White Limited

Chartered Certified Accountants

Statutory Auditor

Unit 4A

Fingal Bay Business Park

Balbriggan

Co. Dublin

9 June 2021

CLONDALKIN ADDICTION SUPPORT PROGRAMME COMPANY LIMITED BY GUARANTEE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	Unrestricted funds 2020 €	Restricted funds 2020 €	Total 2020 €	Total 2019 €
Income from:					
Charitable activities	4	-	1,305,919	1,305,919	1,318,518
Other activities	5	33,360	24,829	58,189	77,334
Total income		33,360	1,330,748	1,364,108	1,395,852
Expenditure on:					
Charitable activities	6	-	1,331,567	1,331,567	1,397,909
Capital Grant		-	-	-	(26,698)
Total resources expended		-	1,331,567	1,331,567	1,371,211
Net incoming/(outgoing) resources before transfers		33,360	(819)	32,541	24,641
Gross transfers between funds		(819)	819	-	-
Net income for the year/ Net movement in funds		32,541	-	32,541	24,641
Fund balances at 1 January 2020		232,816	-	232,816	208,175
Fund balances at 31 December 2020		265,357	-	265,357	232,816

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

CLONDALKIN ADDICTION SUPPORT PROGRAMME COMPANY LIMITED BY GUARANTEE

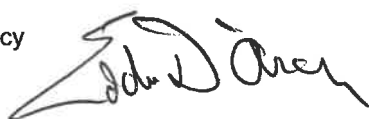
BALANCE SHEET

AS AT 31 DECEMBER 2020

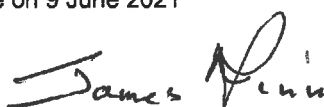
	Notes	2020		2019	
		€	€	€	€
Fixed assets					
Tangible assets	10		23,204		24,596
Current assets					
Debtors	11	19,169		3,140	
Cash at bank and in hand		329,137		267,951	
		<u>348,306</u>		<u>271,091</u>	
Creditors: amounts falling due within one year	12	(106,153)		(62,871)	
Net current assets			242,153		208,220
Total assets less current liabilities			<u>265,357</u>		<u>232,816</u>
Income funds					
Restricted funds			-		-
Unrestricted funds			265,357		232,816
			<u>265,357</u>		<u>232,816</u>

The financial statements were approved by the on 9 June 2021

Eddie D'arcy
Director



James Finn
Director



**CLONDALKIN ADDICTION SUPPORT PROGRAMME COMPANY LIMITED
BY GUARANTEE**

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	2020 €	€	2019 €	€
Cash flows from operating activities					
Cash generated from operations	17		77,322		5,740
Investing activities					
Purchase of tangible fixed assets		(16,136)		(26,601)	
Net cash used in investing activities			(16,136)		(26,601)
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			61,186		(20,861)
Cash and cash equivalents at beginning of year			267,951		288,812
Cash and cash equivalents at end of year			<u>329,137</u>		<u>267,951</u>

CLONDALKIN ADDICTION SUPPORT PROGRAMME COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

Charity information

Clondalkin Addiction Support Programme Company Limited By Guarantee is a company limited by guarantee incorporated in the Republic of Ireland. The registered office of the company is Ballyowen Meadows, Fonthill Road, Clondalkin, Dublin 22, Ireland and this is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report.

1.1 Accounting convention

The financial statements have been prepared on the going concern basis and in accordance with the historical costs convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council.

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

1.2 Charitable funds

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

Restricted funds are those received for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose and the restriction means that the funds can only be used for specific projects or activities.

1.3 Incoming resources

Income is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Income includes donations, gifts, bequests and income from donation of assets. Income also includes any grant income received to carry on the charitable purpose of the organisation. The income may be restricted or unrestricted dependent on the conditions included in each agreement.

Grants from governments and institutional donors, are recognised as income when the activities which they are intended to fund have been undertaken, the related expenditure incurred, and there is reasonable certainty of receipt.

Investment income is recognised on a receivable basis. Investment income includes income received on deposits held by the charity and income from any other investments.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided). Income from charitable activities would include income received for events and meetings held during the year.

Government grants are recognised at their fair value in the Statement of Financial Activities where there is a reasonable assurance that the grant will be received, and the Charity has complied with all attached conditions.

CLONDALKIN ADDICTION SUPPORT PROGRAMME COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

(Continued)

1.4 Resources expended

Expenditure is recognised when a liability is incurred. Funding provided through contractual agreements and performance related grants are recognised as goods or services supplied. Other grant payments are recognised when a constructive obligation arises that results in the payment being an unavoidable commitment.

Costs of generating funds are those costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Fund Accounting

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

Restricted funds are those received for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose and the restriction means that the funds can only be used for specific projects or activities.

Support costs include those incurred in the governance by the Board of the charity's assets and are primarily associated with constitutional and statutory requirements of managing the organisation.

1.5 Tangible fixed assets

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

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

Fixtures and fittings	20% & 33.33% straight line
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

The carrying values of tangible assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

1.6 Cash and cash equivalents

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

1.7 Financial instruments

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

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

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

CLONDALKIN ADDICTION SUPPORT PROGRAMME COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

(Continued)

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.8 Taxation

The company has a charity exemption from the Revenue Commissioners in respect of Corporation Tax.

1.9 Employee benefits

The company provides a range of benefits to employees, including annual arrangements, paid holiday arrangements and defined contribution pension plans.

(i) Short term benefits

Short term benefits, including holiday pay and other similar non-monetary benefits, are recognised as an expense in the period in which the service is received.

(ii) Defined contribution pension plans

The Company facilitates a defined contribution plan on behalf of staff. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate fund.

1.10 Foreign exchange

Transactions in currencies other than euros are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation are included in the profit and loss account for the period.

2 Departure from Companies Act 2014 Presentation

The directors have elected to present a Statement of Financial Activities instead of a Profit and Loss Account in these financial statements as this company is a not-for-profit entity.

CLONDALKIN ADDICTION SUPPORT PROGRAMME COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

3 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the charity 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.

4 Charitable activities

	Restricted 2020 €	Restricted 2019 €
HSE Grant Income	951,909	959,408
Global Actions	299,722	299,722
Limerick City and County Council	-	5,100
Prison Links	54,288	54,288
	<u>1,305,919</u>	<u>1,318,518</u>

5 Other activities

	Unrestricted funds 2020 €	Restricted funds 2020 €	Total 2020 €	Total 2019 €
One-Off Grants	-	5,610	5,610	8,244
Other Income	-	19,219	19,219	35,730
Management Charge	33,360	-	33,360	33,360
Other activities	<u>33,360</u>	<u>24,829</u>	<u>58,189</u>	<u>77,334</u>

CLONDALKIN ADDICTION SUPPORT PROGRAMME COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

6 Charitable activities

	Restricted 2020 €	Restricted 2019 €
Wages and salaries	1,053,939	1,057,893
Depreciation and impairment	17,528	12,894
Rent payable	58,968	59,428
Water charges	611	1,444
Insurance	22,435	25,384
Light and heat	14,481	14,219
Repairs and maintenance	16,905	19,094
Printing, postage and stationery	12,752	6,101
Telephone	12,605	12,120
Computer costs	15,189	20,385
Travel and subsistence	13,714	33,694
Legal and professional fees	10	379
Audit	5,064	5,228
Bank charges	625	632
Staff costs	15,285	25,807
Other charitable expenditure	71,456	103,207
	<u>1,331,567</u>	<u>1,397,909</u>

7 Net movement in funds

	2020 €	2019 €
Net movement in funds is stated after charging/(crediting)		
Depreciation of owned tangible fixed assets	<u>17,528</u>	<u>12,894</u>

8 Directors

None of the directors (or any persons connected with them) received any remuneration or benefits from the organisation during the year.

CLONDALKIN ADDICTION SUPPORT PROGRAMME COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

9 Employees

Number of employees

The average monthly number of employees during the year was:

	2020	2019
	Number	Number
Employees	29	30

Employment costs

	2020	2019
	€	€
Wages and salaries	956,582	960,258
Social security costs	97,357	97,635
	<u>1,053,939</u>	<u>1,057,893</u>

The number of employees whose annual remuneration was €60,000 or more were:

	2020	2019
	Number	Number
€60,000 - €70,000	2	3
€70,001 - €80,000	-	-
€80,001 - €90,000	-	-
€90,001 - €100,000	-	-
€100,001 and above	-	-

CLONDALKIN ADDICTION SUPPORT PROGRAMME COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

10 Tangible fixed assets

	Fixtures and fittings €
Cost	
At 1 January 2020	116,271
Additions	16,136
At 31 December 2020	<u>132,407</u>
Depreciation and impairment	
At 1 January 2020	91,675
Depreciation charged in the year	17,528
At 31 December 2020	<u>109,203</u>
Carrying amount	
At 31 December 2020	<u>23,204</u>
At 31 December 2019	<u><u>24,596</u></u>

11 Debtors

	2020 €	2019 €
Amounts falling due within one year:		
Prepayments and accrued income	19,169	3,140
	<u>19,169</u>	<u>3,140</u>

12 Creditors: amounts falling due within one year

	Notes	2020 €	2019 €
Other taxation and social security		26,514	24,145
Deferred income	13	58,914	16,449
Trade creditors		6,821	260
Accruals		13,904	22,017
		<u>106,153</u>	<u>62,871</u>

The Board confirms that the organisation held an active tax clearance certificate.

Clondalkin Addiction Support Programme Company Limited by Guarantee is compliant with relevant Circulars, including Circular 44/2006 "Tax Clearance Procedures Grants, Subsidies and Similar type Payments".

CLONDALKIN ADDICTION SUPPORT PROGRAMME COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

13 Deferred income

	2020 €	2019 €
Other deferred income	58,914	16,449

14 Capital commitments

The company had no material capital commitments at the year-end 31 December 2020.

15 Contingent liabilities

The company had no material contingent liabilities at the year-end 31 December 2020.

16 Related party transactions

Remuneration of key management personnel

Key management includes the Board of Directors (executive and non-executive) and all members of the Company Management. The compensation paid or payable to key management for employee services is shown below

	2020 €	2019 €
Aggregate compensation	175,398	163,644

The above related to several employees, whose work is primarily client facing.

17 Cash generated from operations

	2020 €	2019 €
Surplus for the year	32,541	24,641
Adjustments for:		
Depreciation and impairment of tangible fixed assets	17,528	12,894
Movements in working capital:		
(Increase) in debtors	(16,029)	(3,140)
Increase/(decrease) in creditors	817	(4,712)
Increase/(decrease) in deferred income	42,465	(23,943)
Cash generated from operations	77,322	5,740

18 Analysis of changes in net funds

The charity had no debt during the year.

CLONDALKIN ADDICTION SUPPORT PROGRAMME COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

19 Funding from Governmental Sources

Funder	Type/Scheme	Funding Period	Grants Deferred from Prior FYs	Cash Received FY 2020	Grants Recognised as Income in FY2020	Grants Deferred to FY 2021
Department of Health	Name of Grantor: HSE Name of Grant Programme: Social Inclusion Funds used to provide addiction support services in the North Clondalkin Area	Jan- Dec 2020	€0	€554,809	€544,809	€10,000
Department of Health	Name of Grantor: HSE Mid-West Name of Grant Programme: Social Inclusion Mid-West Provision of addiction support services for under 18s and families in the Mid-West Region	Jan – Dec 2020	€0	€417,100	€407,100	€10,000
Department of Health	Name of Grantor: HSE Name of Grant Programme: Social Inclusion Funds used to provide addiction support services in the North Clondalkin Area	Jan – Dec 2020	€0	€299,722	€299,722	€0
The Department of Justice and Equality	Name of Grantor: Clondalkin Drugs and Alcohol Task Force Name of Programme: Prison Links	Jan – Dec 2020	€0	€54,288	€54,288	€0
The Department of Housing, Planning and Local Government	Name of Grantor: Limerick City and County Council Name of Grant Programme: Research and Assertive Outreach Funding	Sept – Dec 2020	€0	€4,500	€0	€4,500

CLONDALKIN ADDICTION SUPPORT PROGRAMME COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

19 Funding from Governmental Sources

(Continued)

The Department of Health	Name of Grantor: HSE Name of Grant programme: Once-off Funding to support work with complex presentations in the context of Covid-19	Mar - Dec 2020	€0	€15,000	€5,610	€9,390
The Department of Health	Name of Grantor: HSE Mid-West Name of Grant programme: MWRDAF Education Bursary 2020	Jan- Dec 2020	€0	€8,000	€3,244	€4,756
The Department of Health	Name of Grantor: HSE Mid-West Name of Grant programme: MWRDAF Treatment and Rehabilitation Funding Pool 2020	Jan- Dec 2020	€0	€4,000	€500	€3,500
The Department of Health	Name of Grantor: Clondalkin Drugs and Alcohol Task Force Name of Programme: Strand 1 Funding Family Support	Sept 2019- Dec 2020	€10,000	€0	€10,000	€0
The Department of Health	Name of Grantor: Clondalkin Drugs and Alcohol Task Force Name of Programme: Part 2 Strand 1 Funding Family Support	Jan- Dec 2020	€0	€10,000	€0	€10,000

21 Approval of Financial Statements

The financial statements were approved and authorised for issue by the board of directors on

9th June 2021

**CLONDALKIN ADDICTION SUPPORT PROGRAMME COMPANY
LIMITED BY GUARANTEE**

MANAGEMENT INFORMATION

FOR THE YEAR ENDED 31 DECEMBER 2020

CLONDALKIN ADDICTION SUPPORT PROGRAMME COMPANY LIMITED BY GUARANTEE

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS DETAILED INCOME AND EXPENDITURE FOR THE YEAR ENDED 31 DECEMBER 2020

	2020 €
Income	
HSE Grants	951,909
Global Actions	299,722
Limerick City and County Council	-
Prison Links	54,288
1-Off Grants	5,610
Other Income	19,219
Management Charge Income	33,360
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	1,364,108
 Administration Expenses	
Wages and salaries	956,582
Social welfare costs	97,357
Rent payable	58,968
Water Charges	611
Insurance	22,435
Light and heat	14,481
Repairs and maintenance	16,905
Printing, postage and stationery	12,752
Telephone	12,605
Computer Costs	15,189
Travel and subsistence	13,714
Legal and professional	10
Bank charges	625
Staff Costs	15,285
General Administration	5,041
Facility Supplies	8,949
Client Costs and Development	16,522
Management Charge Expense	33,360
Security	4,896
Subscriptions	2,688
Auditor's remuneration	5,064
Depreciation of property, plant and equipment	17,528
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	1,331,567
 Net surplus	
	<hr/> <hr/> 32,541

CLONDALKIN ADDICTION SUPPORT PROGRAMME COMPANY LIMITED BY GUARANTEE

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS CLONDALKIN INCOME AND EXPENDITURE FOR THE YEAR ENDED 31 DECEMBER 2020

	2020 €
Income	
HSE Grants	544,809
Global Actions	299,722
Prison Links	54,288
Other Income	12,725
	<hr/>
	911,544
 Administration Expenses	
Wages and salaries	715,051
Social welfare costs	71,487
Rent payable	22,800
Water Charges	611
Insurance	16,958
Light and heat	13,530
Repairs and maintenance	11,212
Printing, postage and stationery	5,085
Telephone	6,830
Computer Costs	12,475
Travel and subsistence	2,565
Legal and professional	10
Bank charges	528
Staff Costs	7,787
General Administration	2,312
Facility Supplies	5,462
Client Costs and Development	11,426
Security	4,896
Subscriptions	2,240
Auditor's remuneration	3,961
Depreciation of property, plant and equipment	16,812
	<hr/>
	934,038
 Net operating deficit before management charge income	 (22,494)
 Management charge income	 33,360
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Net surplus	10,866

CLONDALKIN ADDICTION SUPPORT PROGRAMME COMPANY LIMITED BY GUARANTEE

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS MID-WEST INCOME AND EXPENDITURE FOR THE YEAR ENDED 31 DECEMBER 2020

	2020 €
Income	
HSE Grants	407,100
One-off Grant	5,610
Other Income	6,494
	<hr/>
	419,204
Administration Expenses	
Wages and salaries	241,531
Social welfare costs	25,870
Rent payable	36,168
Insurance	5,477
Light and heat	951
Repairs and maintenance	5,693
Printing, postage and stationery	7,667
Telephone	5,775
Computer Costs	2,714
Travel and subsistence	11,149
Legal and professional	-
Bank charges	97
Staff Costs	7,498
General Administration	2,729
Facility Supplies	3,487
Client Costs and Development	5,096
Management Charge Expense	33,360
Subscriptions	448
Auditor's remuneration	1,103
Depreciation of property, plant and equipment	716
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	397,529
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Net surplus	21,675
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