

Company Number: 228716

**Clondalkin Addiction Support Programme Company Limited by Guarantee**  
(A company limited by guarantee, without a share capital)

**Directors' Report and Financial Statements**

**for the year ended 31 December 2018**

**BCK Audit, Accounting & Tax Limited**  
Certified Public Accountants and Statutory Audit Firm  
Suite 4&5  
Bridgewater Business Centre  
Conyngham Road  
Islandbridge  
Dublin 8  
D08 T9NH  
Ireland

**Clondalkin Addiction Support Programme Company Limited by Guarantee**  
(A company limited by guarantee, without a share capital)

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**Clondalkin Addiction Support Programme Company Limited by Guarantee**  
(A company limited by guarantee, without a share capital)  
**DIRECTORS AND OTHER INFORMATION**

<b>Directors</b>	Eddie Darcy Maria Flynn Frank Schnittger Frank O'Reilly James Finn Enda Barron
<b>Company Secretary</b>	Maria Flynn
<b>Company Number</b>	228716
<b>Charity Number</b>	15069
<b>CRA Number</b>	20050986
<b>Registered Office and Business Address</b>	Ballyowen Meadows Fonthill Road Clondalkin Dublin 22 Ireland
<b>Auditors</b>	BCK Audit, Accounting & Tax Limited Certified Public Accountants and Statutory Audit Firm Suite 4&5 Bridgewater Business Centre Conyngham Road Islandbridge Dublin 8 D08 T9NH Ireland
<b>Bankers</b>	Bank of Ireland Ballyfermot Dublin 10  Bank of Ireland 128 O'Connell Street Limerick

# **Clondalkin Addiction Support Programme Company Limited by Guarantee**

(A company limited by guarantee, without a share capital)

## **DIRECTORS' REPORT**

for the year ended 31 December 2018

The directors present their report and the audited financial statements for the year ended 31 December 2018.

### **Principal Activity**

The principal activity of Clondalkin Addiction Support Programme Company Limited By Guarantee ("CASP") is to initiate and provide community based programmes for the support, treatment and rehabilitation of all persons affected by alcohol, drug use and associated related issues, and to promote and develop preventative pro-social measures directed towards persons exposed to the direct or associated challenges arising from substance use, whether by way of counselling, communication of information, provision of facilities or otherwise.

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

### **Principle 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 2018, CASP had an income of €1,446,140 and spent €1,419,897 on services for its clients and supporting their needs and those of the sector. The major elements of expenditure in 2018 were on staffing costs related to our services.

The full results for the year are set out on page 12.

### **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 15.

### **Directors and Secretary**

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

# Clondalkin Addiction Support Programme Company Limited by Guarantee

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## DIRECTORS' REPORT

for the year ended 31 December 2018

### 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 & 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](http://www.cro.ie) and also the Charities Regulatory Authority website ([www.charitiesregulatoryauthority.ie](http://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 three standing board subgroups:

- Finance & Audit;
- Staff; and
- Clinical Governance

All board subgroups are advisory in nature. Each subgroup is comprised of at least one Board member, plus relevant members of CASP's staff, and outside persons if suitably qualified.

### 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, headed by a Project Manager who reports directly to the Board through the Chairperson. A deputy management team of three people reported to the Project Manager in 2018, and all other staff report to members of the management team or directly to the Project Manager.

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 Project Manager and through her to the staff team.

### Activities & Achievements

All services available in 2018 continued to operate in both our Clondalkin and Mid-West services.

A prescribing & dispensing service continued to be provided in Clondalkin 7-days-a-week in partnership with the HSE and it continues to be a core aspect of our Dublin service. It is supported by a nurse and the project working team who also provide a primary-care and case management facility.

CASP also delivered one-to-one counselling sessions and holistic sessions to both those directly affected by substance use and "Concerned Persons" who attend our family support service.

Six different therapeutic focussed groups for Concerned Persons operated in CASP during 2018, alongside our education and psycho-social groups for those directly affected by addiction.

CASP staff participated in over 80 meetings for local inter-agency forums dealing with a variety of specific issues from homelessness to education in 2018. This resulted in,

- the development of an agreed process for inter-agency service delivery for those from the Traveller community,
- the development of local Drug & Alcohol Task Force policy, and
- plans for inter-agency work and continued advocacy on behalf of specific client cohorts, such as Substance Users, Concerned Persons, those who are homeless, and those who may be experiencing mental health challenges and delivery of SAFE programme in collaboration with multi-agency approach.

Within the Mid-West, the CASP Community Substance Misuse Team (CSMT) service focuses on parents/Concerned Persons and young people. 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.

# Clondalkin Addiction Support Programme Company Limited by Guarantee

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## DIRECTORS' REPORT

for the year ended 31 December 2018

As well as the above, CSMT carried out individual sessions with young people and further sessions with parents/Concerned Persons. CSMT also provided an equine therapy programme for young people, with a review of same on-going in terms of effectiveness and outcome for those young people.

### 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.

### **Financial Performance**

The core income from all sources into CASP's Statement of Financial Activities over 2018 was €1,419,897 against expenditure of €1,446,140 over the same period, thus leading to an operational surplus of €26,243 in 2018 as compared with an operational deficit of (€23,138) for 2017.

### **Principal Funding Sources**

In 2018, 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 Services Executive	€600,636	Income received from HSE for Dublin
	€435,275	Income received from HSE for Limerick and deferred income 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 & Law Reform for support services to prisoners in the Clondalkin area
Department of Housing, Planning and Local Government	€3,258	Income received from Limerick City and County Council

#### Non-Statutory Income:

Source	Amount	Remarks
Other Income	€19,601	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

(A company limited by guarantee, without a share capital)

## DIRECTORS' REPORT

for the year ended 31 December 2018

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 2018, the reserves were at the level of €208,175. The directors are of the view that the reserve was at the lower end of the level of funds they deem necessary. The actual reserve figure reported in the 2018 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 2019 and are aware that the indications are that maintaining the service level in CASP for 2019 may result in a small reduction in the level of reserve by the end of 2019. 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

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

### Plans for Future Periods

In 2019, CASP and CSMT will implement a revised 5-year strategic plan taking due regard of the National Drugs Rehabilitation Implementation Committee and national policy objectives.

### Auditors

The auditors, BCK Audit, Accounting & Tax Limited, (Certified Public Accountants) have indicated their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

### 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 on 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 2014 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 Project Manager and reporting to the Directors, and supported by the services of two part time accounts personnel.

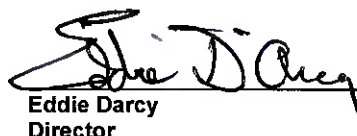
The accounting records of the company are kept at the registered office and principle place of business at Ballyowen Meadows, Fonthill Road, Clondalkin, Dublin 22.

### Signed on behalf of the board



James Finn  
Director

Date: 10/6/2019



Eddie Darcy  
Director

Date: 10/6/2019

# Clondalkin Addiction Support Programme Company Limited by Guarantee

(A company limited by guarantee, without a share capital)

## DIRECTORS' RESPONSIBILITIES STATEMENT

for the year ended 31 December 2018

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 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:

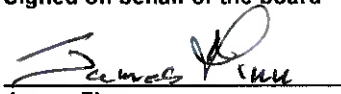
- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify 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 readily and properly 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:

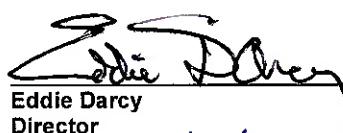
- there is no relevant audit information (information needed by the company's auditor in connection with preparing the auditor's report) of which the company's auditor is unaware, and
- the directors have taken all the steps that they ought to have taken to make themselves aware of any relevant audit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

Signed on behalf of the board



James Finn  
Director

Date: 10/6/2019



Eddie Darcy  
Director

Date: 10/06/2019



# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of Clondalkin Addiction Support Programme Company Limited**

### **by Guarantee**

(A company limited by guarantee, without a share capital)

#### **Report on the audit of the financial statements**

##### **Opinion**

We have audited the financial statements of Clondalkin Addiction Support Programme Company Limited By Guarantee ('the company') for the year ended 31 December 2018 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and the related notes to the financial statements, including a summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish Law and FRS 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 assets, liabilities and financial position of the company as at 31 December 2018 and of its surplus for the year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"; and
- have been properly 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 company in accordance with ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the Provisions Available for Audits of Small Entities, in the circumstances set out in note 4 to the financial statements, 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 ISAs (Ireland) require us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company'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.

However, because not all future events or conditions can be predicted, this statement is not a guarantee as to the company's ability to continue as a going concern.

##### **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, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

##### **Opinions on other matters prescribed by the Companies Act 2014**

Based solely on the work undertaken in the course of the audit, we report that:

- in our opinion, the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- in our opinion, the Directors' Report has been prepared in accordance with the Companies Act 2014.

We have obtained all the information and explanations which we consider necessary for the purposes of our audit.

In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited. The financial statements are in agreement with the accounting records.

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of Clondalkin Addiction Support Programme Company Limited**

### **by Guarantee**

(A company limited by guarantee, without a share capital)

#### **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. The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not made. We have nothing to report in this regard.

#### **Respective responsibilities**

##### **Responsibilities of directors for the financial statements**

As explained more fully in the Directors' Responsibilities Statement, the directors 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 directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to the going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operation, or has 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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

##### **Further information regarding the scope of our responsibilities as auditor**

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

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

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

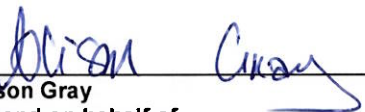
## **INDEPENDENT AUDITOR'S REPORT**

### **to the Members of Clondalkin Addiction Support Programme Company Limited by Guarantee**

(A company limited by guarantee, without a share capital)

#### **The purpose of our audit work and to whom we owe our responsibilities**

Our report is made solely to the 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 company's members those matters we are required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume any responsibility to anyone other than the company and the company's members, as a body, for our audit work, for this report, or for the opinions we have formed.



**Alison Gray**

**for and on behalf of**

**BCK AUDIT, ACCOUNTING & TAX LIMITED**

Certified Public Accountants and Statutory Audit Firm

Suite 4&5

Bridgewater Business Centre

Conyngham Road

Islandbridge

Dublin 8

D08 T9NH

Ireland

Date: 10.06.19

## Clondalkin Addiction Support Programme Company Limited by Guarantee

(A company limited by guarantee, without a share capital)

### STATEMENT OF FINANCIAL ACTIVITIES

for the year ended 31 December 2018

	Notes	Restricted Funds 2018 €	Unrestricted Funds 2018 €	Total 2018 €	Total 2017 €
<b>Income and Endowments from</b>					
Donations, gifts and legacies		-	-	-	-
Charitable activities		1,368,927	-	1,368,927	1,477,114
Other activities		43,853	33,360	77,213	68,160
Investment income		-	-	-	-
<b>Total Income</b>	<b>7</b>	<b>1,412,780</b>	<b>33,360</b>	<b>1,446,140</b>	<b>1,545,274</b>
<b>Expenditure On</b>					
Raising Funds		-	-	-	-
Charitable Activities		1,419,897	-	1,419,897	1,568,412
<b>Total</b>	<b>8</b>	<b>1,419,897</b>	<b>-</b>	<b>1,419,897</b>	<b>1,568,412</b>
<b>Net Expenditure)/Income</b>		<b>(7,117)</b>	<b>33,360</b>	<b>26,243</b>	<b>(23,138)</b>
<b>Transfers between funds</b>		<b>7,117</b>	<b>(7,117)</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>-</b>	<b>26,243</b>	<b>26,243</b>	<b>(23,138)</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		-	181,932	181,932	205,070
<b>Total funds carried forward</b>		<b>-</b>	<b>208,175</b>	<b>208,175</b>	<b>181,932</b>

The statement of financial activities has been prepared on the basis that all operations are continuing operations.

There are no recognised surpluses and deficits other than those passing through the statement of financial activities.

A detailed breakdown of the above items is included in the notes to the financial statements.

# Clondalkin Addiction Support Programme Company Limited by Guarantee

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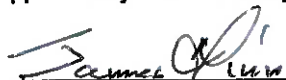
## STATEMENT OF FINANCIAL POSITION

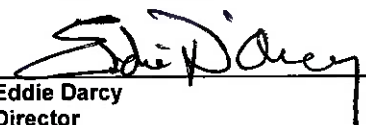
as at 31 December 2018

	Notes	2018 €	2017 €
<b>Non-Current Assets</b>			
Property, plant and equipment	11	<u>10,889</u>	<u>1,966</u>
<b>Current Assets</b>			
Receivables	12	-	18,522
Cash and cash equivalents		<u>288,812</u>	<u>239,736</u>
		<b>288,812</b>	<b>258,258</b>
<b>Payables: Amounts falling due within one year</b>	13	<u>(91,526)</u>	<u>(78,292)</u>
<b>Net Current Assets</b>		<b>197,286</b>	<b>179,966</b>
<b>Total Assets less Current Liabilities</b>		<b><u>208,175</u></b>	<b><u>181,932</u></b>
<b>Funds</b>			
Unrestricted Reserves		<u>208,175</u>	<u>181,932</u>
Restricted Reserves		-	-
<b>Members Funds</b>		<b><u>208,175</u></b>	<b><u>181,932</u></b>

The financial statements have been prepared in accordance with the small companies' regime.

Approved by the board on 10<sup>th</sup> June 2019 and signed on its behalf by:

  
James Finn  
Director

  
Eddie Darcy  
Director

**Clondalkin Addiction Support Programme Company Limited by Guarantee**  
 (A company limited by guarantee, without a share capital)

**STATEMENT OF CASH FLOWS**

for the year ended 31 December 2018

	Notes	2018 €	2017 €
<b>Cash flows from operating activities</b>			
Surplus/(deficit) for the year		26,243	(23,138)
Adjustments for:			
Depreciation		4,790	219
		<u>31,033</u>	<u>(22,919)</u>
Movements in working capital:			
Movement in receivables		18,522	67,578
Movement in payables		23,799	21,729
		<u>73,354</u>	<u>66,388</u>
Cash generated from operations		<u>73,354</u>	<u>66,388</u>
<b>Cash flows from investing activities</b>			
Payments to acquire property, plant and equipment		(13,713)	(2,185)
		<u>59,641</u>	<u>64,203</u>
<b>Net increase in cash and cash equivalents</b>		<u>59,641</u>	<u>64,203</u>
<b>Cash and cash equivalents at beginning of financial year</b>		<u>229,171</u>	<u>164,968</u>
<b>Cash and cash equivalents at end of financial year</b>	17	<u><u>288,812</u></u>	<u><u>229,171</u></u>

# Clondalkin Addiction Support Programme Company Limited by Guarantee

(A company limited by guarantee, without a share capital)

## NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2018

### 1. GENERAL INFORMATION

Clondalkin Addiction Support Programme Company Limited by Guarantee is a company limited by guarantee incorporated in the Republic of Ireland. Ballyowen Meadows, Fonthill Road, Clondalkin, Dublin 22, Ireland is the registered office, which 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. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

### 2. ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

#### Statement of compliance

The financial statements of the company for the year ended 31 December 2018 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102).

#### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost 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.

#### Income

Income is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Income includes donations, gifts, bequests, income from donation of assets and membership income. Membership income is accounted for and deferred on a time basis. Income also includes any grant income received to carry on the charitable purpose of the organisation. This income may be classed as restricted or unrestricted dependant 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 Company has complied with all attached conditions.

#### 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.

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.

# Clondalkin Addiction Support Programme Company Limited by Guarantee

(A company limited by guarantee, without a share capital)

## NOTES TO THE FINANCIAL STATEMENTS

continued

for the year ended 31 December 2018

### Fund Accounting

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.

### Property, plant and equipment and depreciation

Property, plant and equipment are stated at cost or at valuation, less accumulated depreciation. Cost includes prime cost, overheads and interest incurred in financing the construction of property, plant & equipment. The charge to depreciation is calculated to write off the original cost or valuation of property, plant and equipment, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	-	20% Straight line
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The carrying values of property, plant and equipment are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

### Receivables

Receivables are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

### 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. In the Statement of Financial Position bank overdrafts are shown within Payables.

### Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

### Payables

Payables are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

### Employee benefits

The company provides a range of benefits to employees, including annual bonus 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 operates a defined contribution plan. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate fund.

### Taxation

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

### Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Statement of Financial Position date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Income Statement.



# Clondalkin Addiction Support Programme Company Limited by Guarantee

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## NOTES TO THE FINANCIAL STATEMENTS

continued

for the year ended 31 December 2018

### 3. 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.

### 4. PROVISIONS AVAILABLE FOR AUDITS OF SMALL ENTITIES

In common with many other businesses of our size and nature, we use our auditors to prepare and submit tax returns to the Revenue and to assist with the preparation of the financial statements.

### 5. CRITICAL ACCOUNTING JUDGEMENT AND ESTIMATES

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses.

Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The company makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

#### (a) Establishing useful economic lives for depreciation purposes of property, plant and equipment

Long-lived assets, consisting primarily of property, plant and equipment, comprise a significant portion of the total assets. The annual depreciation charge depends primarily on the estimated useful economic lives of each type of asset and estimates of residual values. The directors regularly review these asset useful economic lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset useful lives can have a significant impact on depreciation and amortisation charges for the period. Detail of the useful economic lives is included in the accounting policies.

6. OPERATING SURPLUS/(DEFICIT)	2018	2017
	€	€
Operating surplus/(deficit) is stated after charging:		
Depreciation of property, plant and equipment	4,790	219

### 7. INCOME RESOURCES

The income for the year has derived from:-

	Restricted 2018 €	Unrestricted 2018 €	2017 €
<b>Charitable Activities</b>			
HSE Grant Income	1,035,911	-	982,459
Global Actions	275,470	-	275,470
CE Scheme Grant	-	-	158,302
Limerick City and County Council	3,258	-	6,595
Prison Links Grant	54,288	-	54,288
	<u>1,368,927</u>	<u>-</u>	<u>1,477,114</u>
<b>Other Activities</b>			
One-Off Grants	500	-	2,790
Other Income	19,101	-	7,758
Management Charge	24,252	33,360	57,612
	<u>43,853</u>	<u>33,360</u>	<u>68,160</u>
<b>Total Income</b>	<u>1,412,780</u>	<u>33,360</u>	<u>1,545,274</u>

The whole of the company's income is attributable to its market in the Republic of Ireland and is derived from the principal activity of the provision of community-based programmes for the support, treatment and rehabilitation of persons affected by the consequences of addiction.

# Clondalkin Addiction Support Programme Company Limited by Guarantee

(A company limited by guarantee, without a share capital)

## NOTES TO THE FINANCIAL STATEMENTS

continued

for the year ended 31 December 2018

### 8. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	Restricted 2018 €	Unrestricted 2018 €	2017 €
Wages and Salaries	1,007,573	-	1,153,100
Employers' PRSI	105,315	-	106,101
Rent Payable	55,629	-	39,870
Water Charges	1,032	-	602
Insurance	26,120	-	32,591
Light and Heat	18,872	-	14,325
Repairs and maintenance	22,750	-	12,594
Printing, Postage and Stationery	5,847	-	5,608
Telephone	14,669	-	10,676
Computer Costs	16,060	-	15,482
Travel and Subsistence	31,433	-	25,056
Legal and Professional	-	-	1,941
Audit	5,185	-	5,229
Bank Charges	647	-	716
Staff Costs	18,184	-	10,889
General Administration	5,246	-	60,113
Facility Supplies	5,149	-	5,476
Client Costs and Development	38,981	-	30,666
Management Charge	33,360	-	33,360
Security	2,985	-	3,018
Subscriptions	70	-	780
Depreciation of fixtures, fittings and equipment	4,790	-	219
	<u>1,419,897</u>	<u>-</u>	<u>1,568,412</u>

### 9. EMPLOYEES

During the year the average number of employees was

	2018 Number	2017 Number
Employees	<u>29</u>	<u>39</u>

The number of higher paid employees are as follows:

	2018	2017
€60,000 - €70,000	2	2
€70,001 - €80,000	-	-
€80,001 - €90,000	-	-
€90,001- €100,000	-	-
	<u>2</u>	<u>2</u>

# Clondalkin Addiction Support Programme Company Limited by Guarantee

(A company limited by guarantee, without a share capital)

## NOTES TO THE FINANCIAL STATEMENTS

continued

for the year ended 31 December 2018

### 10. KEY MANAGEMENT COMPENSATION

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

	2018 €	2017 €
Salaries and other short-term benefits	<u>214,935</u>	<u>221,572</u>

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

No employees were remunerated over €70,000.

### 11. PROPERTY, PLANT AND EQUIPMENT

	Fixtures, fittings and equipment €	Total €
<b>Cost</b>		
At 1 January 2018	75,957	75,957
Additions	13,713	13,713
At 31 December 2018	<u>89,670</u>	<u>89,670</u>
<b>Depreciation</b>		
At 1 January 2018	73,991	73,991
Charge for the year	4,790	4,790
At 31 December 2018	<u>78,781</u>	<u>78,781</u>
<b>Carrying amount</b>		
At 31 December 2018	<u>10,889</u>	<u>10,889</u>
At 31 December 2017	<u>1,966</u>	<u>1,966</u>

### 12. RECEIVABLES

	2018 €	2017 €
Receivables	-	7,106
Prepayments	-	11,416
	<u>-</u>	<u>18,522</u>

**Clondalkin Addiction Support Programme Company Limited by Guarantee**  
(A company limited by guarantee, without a share capital)

**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the year ended 31 December 2018

<b>13. PAYABLES</b>	<b>2018</b>	<b>2017</b>
<b>Amounts falling due within one year</b>	<b>€</b>	<b>€</b>
Bank Overdraft	-	10,565
Payables	<b>11,524</b>	-
Taxation	<b>25,922</b>	32,320
Pension accrual	<b>(300)</b>	(300)
Accruals	<b>13,988</b>	22,258
Deferred Income	<b>40,392</b>	13,449
	<b>91,526</b>	<b>78,292</b>

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".

**14. CAPITAL COMMITMENTS**

The company had no material capital commitments at the year-ended 31 December 2018.

**15. CONTINGENT LIABILITIES**

The company had no material contingent liabilities at the year-ended 31 December 2018.

**16. EVENTS AFTER END OF REPORTING PERIOD**

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

# Clondalkin Addiction Support Programme Company Limited by Guarantee

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## NOTES TO THE FINANCIAL STATEMENTS

continued

for the year ended 31 December 2018

17. CASH AND CASH EQUIVALENTS	2018 €	2017 €
Cash and bank balances	288,812	239,736
Bank overdrafts	-	(10,565)
	<u>288,812</u>	<u>229,171</u>

### 18. GRANTS AND OTHER INCOME

The following is information in relation to the government grants information per Department of Public Expenditure and Reform Circular 13/2014.

Name of State Agency	Type of Funding	Details of Funding	Amount €
Department of Health	Funds used to provide addiction support services in the North Clondalkin Area	Name of Grantor: HSE Name of Grant Programme: Social Inclusion Term of Grant: 1 year The amount of the grant income was included in the 2018 financial statements. The use of the grant is restricted to the provision of the addiction support services.	€542,308
Department of Health	Provision of addiction support services for under 18s and families in the Mid-West Region	Name of Grantor: HSE Mid-West Name of Grant Programme: Social Inclusion Mid-West Region Drugs and Alcohol Force Term of Grant: 1 year The use of the grant is restricted to the provision of the addiction support services.	€417,100
Department of Health	Funds used to provide addiction support services in the North Clondalkin Area	Name of Grantor: HSE Name of Grant Programme: Task Force Funding Term of Grant: 1 year The amount of the grant income was included in the 2017 financial statements. The use of the grant is restricted to the provision of the addiction support services.	€299,722
Department of Justice and Equality	Provision of addiction support services to prisoners from the Clondalkin area	Name of Grantor: Clondalkin Drugs and Alcohol Task Force Name of Grant Programme: Prison Links Term of Grant: 1 year The amount of the grant income was included in the 2018 financial statements. The use of the grant is restricted to the provision of the addiction support services.	€54,288

## Clondalkin Addiction Support Programme Company Limited by Guarantee

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### NOTES TO THE FINANCIAL STATEMENTS

continued

for the year ended 31 December 2018

Name of State Agency	Type of Funding		Details of Funding	Amount €
Department of Housing, Planning and Government	Provision for Local strengthening programme	to for families	Name of Grantor: Limerick City and County Council Name of Grant Programme: Strengthening Families Term of Grant: 1 year The amount of the grant income was included in the 2018 financial statements. The use of the grant is restricted to the provision of the addiction support services.	€3,258
Department of Health	Funds used to additional staff	to for	Name of Grantor: HSE Name of Grant Programme: Social Inclusion Term of Grant: 1 year The amount of the grant income was included in the 2018 financial statements. The use of the grant is restricted to the provision of the addiction support services.	€12,000
Department of Health	Funds used to additional staff	to for	Name of Grantor: HSE Name of Grant Programme: Social Inclusion Term of Grant: 1 year The amount of the grant income was included in the 2018 financial statements. The use of the grant is restricted to the provision of the addiction support services.	€26,328
Department of Health	IT Support		Name of Grantor: HSE Name of Grant Programme: Social Inclusion Term of Grant: 1 year The amount of the grant income was deferred in the 2018 financial statements as an upgrade to the IT systems is expected in 2019.	€20,000
Department of Health	Education Bursary 2018		Name of Grantor: HSE Mid-West Name of Grant Programme: MWRDAF Education Bursary 2018 Term of Grant: 1 year The use of the grant is restricted to the provision of the addiction support services.	€13,175
Department of Health	Treatment & Rehabilitation Pool 2018	& Funding	Name of Grantor: HSE Mid-West Name of Grant Programme: MWRDAF Treatment & Rehabilitation Funding Pool 2018 Term of Grant: 1 year The use of the grant is restricted to the provision of the addiction support services.	€5,000

## Clondalkin Addiction Support Programme Company Limited by Guarantee

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### NOTES TO THE FINANCIAL STATEMENTS

continued

for the year ended 31 December 2018

Name of State Agency	Type of Funding	Details of Funding	Amount €
Clondalkin Drug & Alcohol Task Force	Once off funding for stabilization group	Name of Grantor: Clondalkin Drug & Alcohol Task Force Name of Grant Programme: Once off funding Term of Grant: 1 year The use of the grant is restricted to the provision of the addiction support services.	€10,000

#### 19. APPROVAL OF FINANCIAL STATEMENTS

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

*e/d/b / 2019*

