

Charity Registration No. 15069

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

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2019**

# CLONDALKIN ADDICTION SUPPORT PROGRAMME COMPANY LIMITED BY GUARANTEE

## LEGAL AND ADMINISTRATIVE INFORMATION

<b>Directors</b>	Eddie D'arcy Maria Flynn Frank Schnittger Frank O'Reilly James Finn
<b>Secretary</b>	Maria Flynn
<b>Company number</b>	228716
<b>Charity number</b>	15069
<b>CRA Number</b>	20050986
<b>Principal address &amp; Registered office</b>	Ballyowen Meadows Fonthill Road Clondalkin Dublin 22 Ireland D22 K751
<b>Auditor</b>	UHY Farrelly Dawe White Limited Unit 4A Fingal Bay Business Park Balbriggan Co.Dublin
<b>Bankers</b>	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 2019**

The directors present their report and financial statements for the year ended 31 December 2019.

### **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.

### **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 2019, CASP had an income of €1,395,852 along with a capital grant released of €26,698 and spent €1,397,909 on services for its clients and supporting their needs and those of the sector. The major elements of expenditure in 2019 were on staffing costs related to our services.

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](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 two standing board subgroups:

- Finance and audit;
- Staffing sub group

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.

Critical 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 2019

#### 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 a Chairperson. A senior management team of four people reported to the Project Manager in 2019 (3 in Dublin and 1 Mid west), 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 CEO and through her to the staff team.

#### Activities and achievements

All services available in 2019 continued to operate in both our Clondalkin and Mid-West services.

A prescribing and 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, in Dublin and in a more limited capacity in the Mid-West.

Six different therapeutic focussed groups for Concerned Persons operated in CASP, Dublin during 2019, and one in the Mid West.

Education and psycho-social groups for those directly affected by addiction were provided in both Dublin and Mid West.

CASP staff participated in relevant local inter-agency forums dealing with a variety of specific issues from homelessness to education in 2019. 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 and 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.

Key working in both services was made available to all clients attending service with additional specialist services either provided within the teams or accessed externally in line with client needs.

CASP exited from direct provision of Community Employment as per government decision, however continued to host CE workers on behalf of Community agencies in 2019 with limited numbers.

# CLONDALKIN ADDICTION SUPPORT PROGRAMME COMPANY LIMITED BY GUARANTEE

## DIRECTOR'S REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2019

### 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 2019 was €1,422,550 against expenditure of €1,397,909 over the same period, thus leading to an operational surplus of €24,641 in 2019 as compared with an operational surplus of €26,243 for 2018.

### **Principal funding sources**

In 2019, 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	€ 542,308	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 & Law Reform for support services to prisoners in the Clondalkin area
Department of Housing, Planning and Local Government	€ 5,100	Income received from Limerick city and County Council

### Non-Statutory Income:

Source	Amount	Remarks
Other Income	€ 77,334	Other income from donations and various minor funding streams

# CLONDALKIN ADDICTION SUPPORT PROGRAMME COMPANY LIMITED BY GUARANTEE

## DIRECTOR'S REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2019

### 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.

In calculating the level of resources 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 2019, the reserves were at the level of €232,816. The directors are of the view that the reserve was at the lower end of the level of funds deemed necessary. The actual reserve figure reported in the 2019 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 2020 and are aware that the indications are that maintaining the service level for CASP for 2020 may result in a small reduction in the level of reserve by the end of 2020. 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 year end 2019 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 2020, CASP and CSMT will implement the revised 5-year strategic plan of the National Drugs Rehabilitation Implementation Committee and national policy objectives.

### Auditors

The auditors, UHY Farrelly Dawe White Limited, Registered Auditors, Accountants and Business Advisors, were appointed to fill a casual vacancy and 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 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

# CLONDALKIN ADDICTION SUPPORT PROGRAMME COMPANY LIMITED BY GUARANTEE

## DIRECTOR'S REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2019**

### 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: 23 July 2020



**James Finn**  
Director  
Dated: 23 July 2020



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

## **STATEMENT OF DIRECTOR'S RESPONSIBILITIES**

***FOR THE YEAR ENDED 31 DECEMBER 2019***

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:

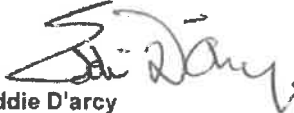
- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those 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: 23 July 2020

  
**James Finn**  
Director

Dated: 23 July 2020

# 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 2019 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 2019 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.

#### **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

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

**INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

**TO THE OF CLONDALKIN ADDICTION SUPPORT PROGRAMME COMPANY LIMITED  
BY GUARANTEE**



**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  
23 July 2020**

# CLONDALKIN ADDICTION SUPPORT PROGRAMME COMPANY LIMITED BY GUARANTEE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2019

	Notes	Unrestricted funds 2019 €	Restricted funds 2019 €	Total 2019 €	Total 2018 €
<b>Income from:</b>					
Charitable activities	4	-	1,318,518	1,318,518	1,368,927
Other activities	5	33,360	43,974	77,334	77,213
<b>Total income</b>		<b>33,360</b>	<b>1,362,492</b>	<b>1,395,852</b>	<b>1,446,140</b>
<b>Expenditure on:</b>					
Charitable activities	6	-	1,397,909	1,397,909	1,419,897
Capital Grant	10	-	(26,698)	(26,698)	-
<b>Total resources expended</b>		<b>-</b>	<b>1,371,211</b>	<b>1,371,211</b>	<b>1,419,897</b>
<b>Net incoming/(outgoing) resources before transfers</b>		<b>33,360</b>	<b>(8,719)</b>	<b>24,641</b>	<b>26,243</b>
Gross transfers between funds		(8,719)	8,719	-	-
<b>Net income for the year/ Net movement in funds</b>		<b>24,641</b>	<b>-</b>	<b>24,641</b>	<b>26,243</b>
Fund balances at 1 January 2019		208,175	-	208,175	181,932
<b>Fund balances at 31 December 2019</b>		<b>232,816</b>	<b>-</b>	<b>232,816</b>	<b>208,175</b>

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

All income and expenditure derive from continuing activities.

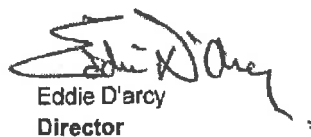
**CLONDALKIN ADDICTION SUPPORT PROGRAMME COMPANY LIMITED  
BY GUARANTEE**

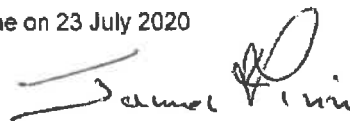
**BALANCE SHEET**

**AS AT 31 DECEMBER 2019**

	Notes	2019		2018	
		€	€	€	€
<b>Fixed assets</b>					
Tangible assets	11		24,596		10,889
<b>Current assets</b>					
Debtors	12	3,140		-	
Cash at bank and in hand		267,951		289,212	
		<u>271,091</u>		<u>289,212</u>	
<b>Creditors: amounts falling due within one year</b>	14	<u>(62,871)</u>		<u>(91,926)</u>	
<b>Net current assets</b>			<u>208,220</u>		<u>197,286</u>
<b>Total assets less current liabilities</b>			<u>232,816</u>		<u>208,175</u>
<b>Income funds</b>					
Restricted funds			-		-
Unrestricted funds			232,816		208,175
			<u>232,816</u>		<u>208,175</u>

The financial statements were approved by the on 23 July 2020

  
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 2019**

	Notes	2019		2018	
		€	€	€	€
<b>Cash flows from operating activities</b>					
Cash generated from operations	19		5,740		73,354
<b>Investing activities</b>					
Purchase of tangible fixed assets		(26,601)		(13,713)	
<b>Net cash used in investing activities</b>			(26,601)		(13,713)
<b>Net cash used in financing activities</b>			-		-
<b>Net (decrease)/increase in cash and cash equivalents</b>			(20,861)		59,641
Cash and cash equivalents at beginning of year			288,812		229,171
<b>Cash and cash equivalents at end of year</b>			267,951		288,812
<b>Relating to:</b>					
Cash at bank and in hand			267,951		289,212
Bank overdrafts included in creditors payable within one year			-		(400)

# CLONDALKIN ADDICTION SUPPORT PROGRAMME COMPANY LIMITED BY GUARANTEE

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2019

### 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 2019

### 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
-----------------------	----------------------------

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 2019

### 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 2019

### 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

	<b>Restricted 2019 €</b>	<b>Restricted 2018 €</b>
HSE Grant Income	959,408	1,035,911
Global Actions	299,722	275,470
Limerick City and County Council	5,100	3,258
Prison Links	54,288	54,288
	<u>1,318,518</u>	<u>1,368,927</u>

### 5 Other activities

	<b>Unrestricted funds 2019 €</b>	<b>Restricted funds 2019 €</b>	<b>Total 2019 €</b>	<b>Total 2018 €</b>
One-Off Grants	-	8,244	8,244	500
Other Income	-	35,730	35,730	19,101
Management Charge	33,360	-	33,360	57,612
Other activities	33,360	43,974	77,334	77,213

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2019**

**6 Charitable activities**

	<b>Restricted 2019 €</b>	<b>Restricted 2018 €</b>
Wages and salaries	1,057,893	1,112,888
Depreciation and impairment	12,894	4,790
Rent payable	59,428	55,629
Water charges	1,444	1,032
Insurance	25,384	26,120
Light and heat	14,219	18,872
Repairs and maintenance	19,094	22,750
Printing, postage and stationery	6,101	5,847
Telephone	12,120	14,669
Computer costs	20,385	16,060
Travel and subsistence	33,694	31,433
Legal and professional fees	379	-
Audit	5,228	5,185
Bank charges	632	647
Staff costs	25,807	18,184
Other charitable expenditure	103,207	85,791
	<u>1,397,909</u>	<u>1,419,897</u>

**7 Net movement in funds**

	<b>2019 €</b>	<b>2018 €</b>
Net movement in funds is stated after charging/(crediting)		
Depreciation of owned tangible fixed assets	12,894	4,790

**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 2019

### 9 Employees

#### Number of employees

The average monthly number of employees during the year was:

	2019 Number	2018 Number
Employees	30	29

#### Employment costs

	2019 €	2018 €
Wages and salaries	960,258	1,007,573
Social security costs	97,635	105,315
	<u>1,057,893</u>	<u>1,112,888</u>

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

	2019 Number	2018 Number
€60,000 - €70,000	3	2
€70,001 - €80,000	-	-
€80,001 - €90,000	-	-
€90,001 - €100,000	-	-
€100,001 and above	-	-

### 10 Capital Grant

	Restricted funds	Total
	2019	2018
	€	€
Capital Grant released	26,698	-
	<u>26,698</u>	<u>-</u>

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2019**

**11 Tangible fixed assets**

	Fixtures and fittings
	€
<b>Cost</b>	
At 1 January 2019	89,670
Additions	26,601
	<hr/>
At 31 December 2019	116,271
	<hr/>
<b>Depreciation and impairment</b>	
At 1 January 2019	78,781
Depreciation charged in the year	12,894
	<hr/>
At 31 December 2019	91,675
	<hr/>
<b>Carrying amount</b>	
At 31 December 2019	24,596
	<hr/>
At 31 December 2018	10,889
	<hr/>

**12 Debtors**

	2019	2018
	€	€
<b>Amounts falling due within one year:</b>		
Prepayments and accrued income	3,140	-
	<hr/>	<hr/>

**13 Loans and overdrafts**

	2019	2018
	€	€
Bank overdrafts	-	400
	<hr/>	<hr/>
Payable within one year	-	400
	<hr/>	<hr/>

# CLONDALKIN ADDICTION SUPPORT PROGRAMME COMPANY LIMITED BY GUARANTEE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2019

### 14 Creditors: amounts falling due within one year

	Notes	2019 €	2018 €
Bank overdrafts	13	-	400
Other taxation and social security		24,145	25,922
Deferred income	15	16,449	40,392
Trade creditors		260	11,524
Accruals and deferred income		22,017	13,688
		<u>62,871</u>	<u>91,926</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".

### 15 Deferred income

	2019 €	2018 €
Other deferred income	<u>16,449</u>	<u>40,392</u>

### 16 Capital commitments

The company had no material capital commitments at the year-end 31 December 2019.

### 17 Contingent liabilities

The company had no material contingent liabilities at the year-end 31 December 2019.

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2019**

**18 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

	<b>2019</b>	<b>2018</b>
	<b>€</b>	<b>€</b>
Aggregate compensation	<u>163,644</u>	<u>214,935</u>

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

No employees were remunerated over €70,000.

**19 Cash generated from operations**

	<b>2019</b>	<b>2018</b>
	<b>€</b>	<b>€</b>
Surplus for the year	24,641	26,243
Adjustments for:		
Depreciation and impairment of tangible fixed assets	12,894	4,790
Movements in working capital:		
(Increase)/decrease in debtors	(3,140)	18,522
(Decrease) in creditors	(4,712)	(3,144)
(Decrease)/increase in deferred income	<u>(23,943)</u>	<u>26,943</u>
<b>Cash generated from operations</b>	<u><u>5,740</u></u>	<u><u>73,354</u></u>

**20 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 2019

### 21 Funding from Governmental Sources

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 2019 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 2019 financial statements. The use of the grant is restricted to the provision of the addiction support services.	299,722

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2019**

<b>21 Funding from Governmental Sources</b>			<b>(Continued)</b>
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 2019 financial statements. The use of the grant is restricted to the provision of the addiction support services.	54,288
Department of Housing, Planning and Local Government	Provision for strengthening families programme	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 2019 financial statements. The use of the grant is restricted to the provision of the addiction support services.	5,100
Department of Health	Funds used for additional staff	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 2019 financial statements. The use of the grant is restricted to the provision of the addiction support services.	8,244
Department of Health	Education Bursary 2019	Name of Grantor: HSE Mid-West Name of Grant Programme: MWRDAF Education Bursary 2,019 Term of Grant: 1 year The use of the grant is restricted to the provision of the addiction support services.	9,000

# CLONDALKIN ADDICTION SUPPORT PROGRAMME COMPANY LIMITED BY GUARANTEE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2019

### 21 Funding from Governmental Sources (Continued)

Department of Health	Treatment & Rehabilitation Funding Pool 2019	Name of Grantor: HSE Mid-West Name of Grant Programme: MWRDAF Treatment & Rehabilitation Funding Pool 2,019 Term of Grant: 1 year The use of the grant is restricted to the provision of the addiction support services.	5,000
Department of Children and Youth Affairs	Quality and Capacity Building Initiative (QCBI) Network Support Fund	Name of Grantor: Tusla Name of Grant Programme: Quality and Capacity Building Initiative (QCBI) Network Support Fund Term of Grant: 1 year The use of the grant is restricted to the provision of the addiction support services.	9,000
Department of Health	Reducing Harm Supporting Recovery	Name of Grantor: HSE Mid-West Name of Grant Programme: Reducing Harm Supporting Recovery Term of Grant: 1 year The use of the grant is restricted to the provision of the addiction support services.	1,500
Department of Health	Box Clever Programme	Name of Grantor: HSE Mid-West Name of Grant Programme: Box Clever Programme Term of Grant: 1 year The use of the grant is restricted to the provision of the addiction support services.	9,000

### 22 Approval of Financial Statements

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

23 July 2020.

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

**MANAGEMENT INFORMATION**

**FOR THE YEAR ENDED 31 DECEMBER 2019**

# 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 2019

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	2019 €
<b>Income</b>	
HSE Grants	959,408
Global Actions	299,722
Limerick City and County Council	5,100
Prison Links	54,288
1-Off Grants	8,244
Other Income	35,730
Management Charge Income	33,360
	<hr/>
	<b>1,395,852</b>
 <b>Administration Expenses</b>	
Wages and salaries	960,258
Social welfare costs	97,635
Rent payable	59,428
Water Charges	1,444
Insurance	25,384
Light and heat	14,219
Repairs and maintenance	19,094
Printing, postage and stationery	6,101
Telephone	12,120
Computer Costs	20,385
Travel and subsistence	33,694
Legal and professional	379
Bank charges	632
Staff Costs	25,807
General Administration	4,995
Facility Supplies	6,108
Client Costs and Development	51,403
Management Charge Expense	33,360
Security	6,062
Subscriptions	1,279
Auditor's remuneration	5,228
Depreciation of property, plant and equipment	12,894
	<hr/>
	<b>1,397,909</b>
 Capital Grant Released	 <b>26,698</b>
	<hr/>
<b>Net surplus</b>	<b>24,641</b>

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# 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 2019

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	2019 €
<b>Income</b>	
HSE Grants	542,308
Global Actions	299,722
Prison Links	54,288
1-Off Grants	8,244
Other Income	1,683
	<hr/>
	<b>906,245</b>
<b>Administration Expenses</b>	
Wages and salaries	708,111
Social welfare costs	70,454
Rent payable	22,800
Water Charges	1,444
Insurance	19,816
Light and heat	12,911
Repairs and maintenance	13,013
Printing, postage and stationery	3,607
Telephone	6,418
Computer Costs	11,480
Travel and subsistence	6,435
Legal and professional	10
Bank charges	542
Staff Costs	11,597
General Administration	3,403
Facility Supplies	4,823
Client Costs and Development	18,733
Security	6,062
Subscriptions	1,279
Auditor's remuneration	4,133
Depreciation of property, plant and equipment	12,894
	<hr/>
	<b>939,965</b>
Capital Grant Released	26,698
	<hr/>
<b>Net operating deficit before management charge income</b>	<b>(7,022)</b>
Management charge income	33,360
	<hr/>
<b>Net surplus</b>	<b>26,338</b>
	<hr/> <hr/>

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# 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 2019

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	2019 €
<b>Income</b>	
HSE Grants	417,100
Limerick City and County Council	5,100
Other Income	34,047
	<hr/>
	<b>456,247</b>
<b>Administration Expenses</b>	
Wages and salaries	252,147
Social welfare costs	27,181
Rent payable	36,628
Insurance	5,568
Light and heat	1,308
Repairs and maintenance	6,081
Printing, postage and stationery	2,494
Telephone	5,702
Computer Costs	8,905
Travel and subsistence	27,259
Legal and professional	369
Bank charges	90
Staff Costs	14,210
General Administration	1,592
Facility Supplies	1,285
Client Costs and Development	32,670
Management Charge Expense	33,360
Auditor's remuneration	1,095
	<hr/>
	<b>457,944</b>
<b>Net deficit</b>	<b>(1,697)</b>

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