**Charity Registration No. 15069**

**Company Registration No. 228716 (Ireland)**

# CLONDALKIN ADDICTION SUPPORT PROGRAMME COMPANY LIMITED BY GUARANTEE

# ANNUAL REPORT AND FINANCIAL STATEMENTS

# FOR THE YEAR ENDED 31 DECEMBER 2021

# CLONDALKIN ADDICTION SUPPORT PROGRAMME COMPANY LIMITED BY GUARANTEE

## LEGAL AND ADMINISTRATIVE INFORMATION

| | |
|---|---|
| **Directors** | Eddie D'arcy<br>Maria Flynn<br>Frank Schnittger<br>Frank O'Reilly<br>James Finn |
| **Secretary** | Maria Flynn |
| **Charity number** | 15069 |
| **Company number** | 228716 |
| **Principal address** | Ballyowen Meadows<br>Fonthill Road<br>Clondalkin<br>Dublin 22<br>Ireland<br>D22 P959 |
| **Registered office** | Ballyowen Meadows<br>Fonthill Road<br>Clondalkin<br>Dublin 22<br>Ireland<br>D22 P959 |
| **Auditor** | UHY Farrelly Dawe White Limited<br>Unit 4A<br>Fingal Bay Business Park<br>Balbriggan<br>Co. Dublin |
| **Bankers** | Bank of Ireland<br>125 O'Connell Street<br>Limerick<br>Co. Limerick<br><br>Bank of Ireland<br>177 Drimnagh Road<br>Walkinstown<br>Dublin 12 |

# CLONDALKIN ADDICTION SUPPORT PROGRAMME COMPANY LIMITED BY GUARANTEE

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# CLONDALKIN ADDICTION SUPPORT PROGRAMME COMPANY LIMITED BY GUARANTEE

## DIRECTORS' REPORT

### *FOR THE YEAR ENDED 31 DECEMBER 2021*

The directors present their report and financial statements for the year ended 31 December 2021.

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

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

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

**Results**
In 2021, CASP had an income of €1,409,204 and spent €1,333,793 on the continued delivery of services where possible and the associated unplanned provision of services within Public Health Requirements, necessitating unplanned but necessary expenditure on IT, phones and public health measures such as screens.

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

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

**Directors and secretary**
The information page lists all directors of CASP in the period under review.

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

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

**Board subgroups**
CASP has two standing board subgroups:
- Finance and audit;
- Staffing subgroup.

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

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

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

*Organisational structure and how decisions are made*
CASP has a staff team based in Clondalkin and the Mid West, (Limerick), headed by a CEO who reports directly to the Board through the Chairperson. A senior management team of five people reported to the CEO in 2021 (4 in Dublin and 1 in Mid-West), and all other staff report to members of the management team or directly to the CEO.

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

*Activities and achievements*
The majority of services available in 2021 continued to operate in both Clondalkin and Mid-West, however, Covid and related public health guidance required changes to work pattern, via phone or remote meeting facilities, which was integrated within work practice where possible.

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

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

CASP and CASP,CSMT staff continued to participate in relevant local, regional and national frameworks and inter-agency forums dealing with a variety of specific issues including supporting young people in high risk circumstances/settings, homelessness, harm reduction, education focussed interventions in 2021.

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

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

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

*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 Statement of Recommended Practice for charities.

# CLONDALKIN ADDICTION SUPPORT PROGRAMME COMPANY LIMITED BY GUARANTEE

## DIRECTORS' REPORT

### *FOR THE YEAR ENDED 31 DECEMBER 2021*

**Financial performance**
The core income from all sources into CASP's Statement of Financial Activities over 2021 was €1,409,204 against expenditure of €1,333,793 over the same period, thus leading to an operational surplus of €75,411 in 2021 as compared with an operational surplus of €32,541 for 2020.

**Principal funding sources**
In 2021, 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 | € 566,750 | Income received from HSE for Dublin |
| | € 417,100 | Income received from HSE for Limerick - MWRDAF Global Actions. |
| | €299,722 | Income received from HSE for Dublin - Global Actions. |
| | | |
| Department of Justice and Equality | € 54,288 | Income received from Department of Justice and Equality |
| | | and Law Reform for support services to prisoners in the Clondalkin area |
| | | |
| | | |
| | | |
| | | |
| | | |
| *Non-Statutory Income:* | | |
| | | |
| **Source** | **Amount** | **Remarks** |
| | | |
| Other Income | € 71,344 | Other income from donations and various minor funding streams |
| | | |

**Reserves policy and level**
The Directors are mindful of their statutory obligations to manage charity's resources responsibly 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 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 2021, the reserves were at the level of €340,766. Directors noted that the reserve is now nearing the higher end of that required and have identified that earned income for 2022 will be allocated towards programme and facilities as required in 2022. The directors note that increasing base line costs such as utilities and repairs and rent for premises in CSMT are rising and will impact on budgets 2022.

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

**Plans for future periods**
In 2022, CASP and CSMT will continue to implement actions in line with National Drug Strategy, Reducing Harm, supporting recovery and local Task Force strategies in both Clondalkin Drug Task Force and Mid- west Regional Drug Task Force and associated national policy objectives.

**Auditors**
The auditors, UHY Farrelly Dawe White Limited, Registered Auditors & Accountants & Business Advisors, 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.

**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.

**Supplier payment policy**
The directors acknowledge their responsibility for ensuring compliance, in all material respects, with the provisions of the European Communities (Late Payment in Commercial Transactions) Regulations 2012. Procedures have been implemented to identify the dates upon which invoices fall due for payment and to ensure that payments are made by such dates. Such procedures provide reasonable assurance against material non-compliance with the Regulations. The payment policy during the year under review was to comply with the requirements of the Regulations.

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

| | |
|---|---|
| Eddie D'arcy | James Finn |
| **Director** | **Director** |

Date: 22/7/2022

# CLONDALKIN ADDICTION SUPPORT PROGRAMME COMPANY LIMITED BY GUARANTEE

## STATEMENT OF DIRECTOR'S RESPONSIBILITIES

### *FOR THE YEAR ENDED 31 DECEMBER 2021*

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.

By order of the Board of Directors

| | |
|---|---|
| Eddie D'arcy | James Finn |
| **Director** | **Director** |

Date: 22/7/2022

# CLONDALKIN ADDICTION SUPPORT PROGRAMME COMPANY LIMITED BY GUARANTEE

## INDEPENDENT AUDITOR'S REPORT

## TO THE DIRECTORS OF CLONDALKIN ADDICTION SUPPORT PROGRAMME COMPANY LIMITED BY GUARANTEE

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**Opinion**
We have audited the financial statements of Clondalkin Addiction Support Programme Company Limited By Guarantee (the 'charity') for the year ended 31 December 2021 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 assets, liabilities and financial position of the company as at 31 December 2021 and of its profit 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, as modified by the Charities SORP (FRS 102); 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 charity in accordance with the ethical requirements that are relevant to our audit of financial statements in 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 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.

**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.

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

## TO THE DIRECTORS 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 the audit, we report that:
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
the directors' report has been prepared in accordance with the Companies Act 2014 and the Charities SORP
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, and financial statements are in agreement with the accounting records.

**Matters on which we are required to report by exception**
In the light of our knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified 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.

**Responsibilities of directors for the financial statements**
As explained more fully in the statement of director's responsibilities, 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 the directors 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 charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**Auditor's responsibilities for the audit of the financial statements**
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: https://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.

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

## TO THE DIRECTORS OF CLONDALKIN ADDICTION SUPPORT PROGRAMME COMPANY LIMITED BY GUARANTEE

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

**Thomas McDonagh**
**for and on behalf of UHY Farrelly Dawe White Limited**

**Chartered Certified Accountants**
**Statutory Auditor**
Unit 4A
Fingal Bay Business Park
Balbriggan
Co. Dublin

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**22/07/2022**

# CLONDALKIN ADDICTION SUPPORT PROGRAMME COMPANY LIMITED BY GUARANTEE

## STATEMENT OF FINANCIAL ACTIVITIES
## INCLUDING INCOME AND EXPENDITURE ACCOUNT

### *FOR THE YEAR ENDED 31 DECEMBER 2021*

| | Notes | Unrestricted funds 2021 € | Restricted funds 2021 € | Total 2021 € | Unrestricted funds 2020 € | Restricted funds 2020 € | Total 2020 € |
|---|---|---|---|---|---|---|---|
| **Income from:** | | | | | | | |
| Charitable activities | 3 | - | 1,337,860 | 1,337,860 | - | 1,305,919 | 1,305,919 |
| Other activities | 4 | 34,510 | 36,834 | 71,344 | 33,360 | 24,829 | 58,189 |
| **Total income** | | 34,510 | 1,374,694 | 1,409,204 | 33,360 | 1,330,748 | 1,364,108 |
| **Expenditure on:** | | | | | | | |
| Charitable activities | 5 | - | 1,333,793 | 1,333,793 | - | 1,331,567 | 1,331,567 |
| Gross transfers between funds | | - | - | - | (819) | 819 | - |
| **Net income for the year/ Net movement in funds** | | 34,510 | 40,901 | 75,411 | 32,541 | - | 32,541 |
| Fund balances at 1 January 2021 | | 265,357 | - | 265,357 | 232,816 | - | 232,816 |
| **Fund balances at 31 December 2021** | | 299,867 | 40,901 | 340,768 | 265,357 | - | 265,357 |

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 2021*

| | | 2021 | | 2020 | |
|---|---|---|---|---|---|
| | **Notes** | **€** | **€** | **€** | **€** |
| **Fixed assets** | | | | | |
| Tangible assets | **9** | | 44,966 | | 23,204 |
| **Current assets** | | | | | |
| Debtors | **10** | 5,871 | | 19,169 | |
| Cash at bank and in hand | | 447,875 | | 329,137 | |
| | | 453,746 | | 348,306 | |
| **Creditors: amounts falling due within one year** | **11** | (157,944) | | (106,153) | |
| Net current assets | | | 295,802 | | 242,153 |
| **Total assets less current liabilities** | | | 340,768 | | 265,357 |
| **Income funds** | | | | | |
| Restricted funds | | | 40,901 | | - |
| Unrestricted funds | | | 299,867 | | 265,357 |
| | | | 340,768 | | 265,357 |

We, as directors of Clondalkin Addiction Support Programme Company Limited By Guarantee, state that:
(a) the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
(b) the company is availing itself of the exemption on the grounds that section 358 is complied with;
(c) no notice under subsection (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company; and
(d) the directors acknowledge the obligations of the company, under the Companies Act 2014, to:
(i) keep adequate accounting records and prepare financial statements which give a true and fair view of the assets, liabilities and financial position of the company at the end of its financial year and of its profit or loss for such a year; and
(ii) to otherwise comply with the provisions of this Act relating to financial statements so far as they are applicable to the company.

The financial statements were approved by the Directors on 22/7/2022

Eddie D'arcy
**Director**

James Finn
**Director**

**Company Registration No. 228716**

# CLONDALKIN ADDICTION SUPPORT PROGRAMME COMPANY LIMITED BY GUARANTEE

## STATEMENT OF CASH FLOWS

### *FOR THE YEAR ENDED 31 DECEMBER 2021*

| | Notes | 2021 € | 2021 € | 2020 € | 2020 € |
|---|---|---|---|---|---|
| **Cash flows from operating activities** | | | | | |
| Cash generated from operations | **16** | | 167,979 | | 77,322 |
| **Investing activities** | | | | | |
| Purchase of tangible fixed assets | | (49,241) | | (16,136) | |
| **Net cash used in investing activities** | | | (49,241) | | (16,136) |
| **Net cash used in financing activities** | | | - | | - |
| **Net increase in cash and cash equivalents** | | | 118,738 | | 61,186 |
| Cash and cash equivalents at beginning of year | | | 329,137 | | 267,951 |
| **Cash and cash equivalents at end of year** | | | 447,875 | | 329,137 |

### 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 Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

### 1.3 Charitable funds

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.

### 1.4 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 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 find 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.

**1 Accounting policies** **(Continued)**

**1.5 Expenditure**

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.

**1.6 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 the statement of financial activities.

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.

**1.7 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.

**1.8 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.

**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.

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

**1.10 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.

**1.11 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 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.

**Establishing lives for depreciation purposes of equipment**
The annual depreciation charge depends primarily on the estimated lives of each type of asset and estimates of residual values. The directors regularly review these assets lives and change them as necessary to reflect current position on remaining lives and physical condition of the assets concerned.

**Accruals**
Accruals by their nature are liabilities with an uncertain timing or amount. These accruals require management's best estimate in relation to the future cash outflows likely to arise in connection with obligations existing at the reporting date.

### 3 Charitable activities

| | **Restricted 2021 €** | **Restricted 2020 €** |
|---|---|---|
| HSE Grant Income | 983,850 | 951,909 |
| Global Actions | 299,722 | 299,722 |
| Prison Links | 54,288 | 54,288 |
| | 1,337,860 | 1,305,919 |

### 4 Other activities

| | **Unrestricted funds 2021 €** | **Restricted funds 2021 €** | **Total 2021 €** | Unrestricted funds 2020 € | Restricted funds 2020 € | Total 2020 € |
|---|---|---|---|---|---|---|
| One-Off Grants | - | 19,167 | 19,167 | - | 5,610 | 5,610 |
| Other Income | 1,150 | 17,667 | 18,817 | - | 19,219 | 19,219 |
| Administration Fee | 33,360 | - | 33,360 | 33,360 | - | 33,360 |
| Other activities | 34,510 | 36,834 | 71,344 | 33,360 | 24,829 | 58,189 |

## 5 Charitable activities

| | Restricted 2021 € | Restricted 2020 € |
|---|---|---|
| Wages and salaries | 1,033,891 | 1,053,939 |
| Depreciation and impairment | 27,479 | 17,528 |
| Rent payable | 58,797 | 58,968 |
| Water charges | 176 | 611 |
| Insurance | 23,593 | 22,435 |
| Light and heat | 12,965 | 14,481 |
| Repairs and maintenance | 20,105 | 16,905 |
| Printing, postage and stationery | 11,863 | 12,752 |
| Telephone | 15,117 | 12,605 |
| Computer costs | 16,425 | 15,189 |
| Travel and subsistence | 18,833 | 13,714 |
| Legal and professional fees | - | 10 |
| Audit | 4,829 | 5,064 |
| Bank charges | 644 | 625 |
| Staff costs | 22,760 | 15,285 |
| Other charitable expenditure | 66,316 | 71,456 |
| | 1,333,793 | 1,331,567 |

## 6 Directors

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

## 7 Employees

The average monthly number of employees during the year was:

| | 2021 Number | 2020 Number |
|---|---|---|
| Employees | 29 | 29 |

| **Employment costs** | 2021 € | 2020 € |
|---|---|---|
| Wages and salaries | 941,392 | 956,582 |
| Social security costs | 92,499 | 97,357 |
| | 1,033,891 | 1,053,939 |

### 7 Employees (Continued)

The number of employees whose annual remuneration was more than €60,000 is as follows:

| | 2021 Number | 2020 Number |
|---|---|---|
| €60,000 - €70,000 | 2 | 2 |

### 8 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. No directors are remunerated for their role as board members.

The compensation paid or payable to key management for employee services is shown below:

| | 2021 € | 2020 € |
|---|---|---|
| Aggregate compensation | 271,019 | 175,398 |

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

In 2020 3 individuals were considered key management personal. In 2021 5 individuals were considered key management personal. These 5 individuals were all employees during 2020. This represents a change in classification of employees, the overall wage cost has not increased (see note 7)

## 9 Tangible fixed assets

| | Fixtures and fittings |
|---|---|
| | € |
| **Cost** | |
| At 1 January 2021 | 132,407 |
| Additions | 49,241 |
| At 31 December 2021 | 181,648 |
| **Depreciation and impairment** | |
| At 1 January 2021 | 109,203 |
| Depreciation charged in the year | 27,479 |
| At 31 December 2021 | 136,682 |
| **Carrying amount** | |
| At 31 December 2021 | 44,966 |
| At 31 December 2020 | 23,204 |

## 10 Debtors

| | 2021 | 2020 |
|---|---|---|
| **Amounts falling due within one year:** | € | € |
| Other debtors | 2,400 | - |
| Prepayments and accrued income | 3,471 | 19,169 |
| | 5,871 | 19,169 |

## 11 Creditors: amounts falling due within one year

| | Notes | 2021 | 2020 |
|---|---|---|---|
| | | € | € |
| Other taxation and social security | | 29,177 | 26,514 |
| Deferred income | 12 | 109,574 | 58,914 |
| Trade creditors | | 2,428 | 6,821 |
| Accruals | | 16,765 | 13,904 |
| | | 157,944 | 106,153 |

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".

### 12 Deferred income

| | 2021 | 2020 |
|---|---|---|
| | € | € |
| Other deferred income | 109,574 | 58,914 |

### 13 Analysis of net assets between funds

| | Unrestricted funds | Restricted funds | Total | Unrestricted funds | Restricted funds | Total |
|---|---|---|---|---|---|---|
| | 2021 | 2021 | 2021 | 2020 | 2020 | 2020 |
| | € | € | € | € | € | € |
| Fund balances at 31 December 2021 are represented by: | | | | | | |
| Tangible assets | 44,966 | - | 44,966 | 23,204 | - | 23,204 |
| Current assets/ (liabilities) | 295,802 | - | 295,802 | 242,153 | - | 242,153 |
| | 340,768 | - | 340,768 | 265,357 | - | 265,357 |

### 14 Capital commitments

The company had no material capital commitments at the year end 31 December 2021.

### 15 Contingent liabilities

The company had no material contingent liabilities at the year end 31 December 2021.

### 16 Cash generated from operations

| | 2021 | 2020 |
|---|---|---|
| | € | € |
| Surplus for the year | 75,411 | 32,541 |
| Adjustments for: | | |
| Depreciation and impairment of tangible fixed assets | 27,479 | 17,528 |
| Movements in working capital: | | |
| Decrease/(increase) in debtors | 13,298 | (16,029) |
| Increase in creditors | 1,131 | 817 |
| Increase in deferred income | 50,660 | 42,465 |
| **Cash generated from operations** | 167,979 | 77,322 |

### 17 Analysis of changes in net funds

The charity had no debt during the year.

## 18 Funding from Governmental Sources

During the year the charity received state funding to support costs of the organisation.

**Department of Health**
**HSE Social Inclusion Funds**
Funds used to provide addiction support services in the North Clondalkin Area
**Term: January - December 2021**

| | € |
|---|---|
| Amount deferred from prior year: | 10,000 |
| Amount awarded in the year: | 566,750 |
| Total amount included in income for the period | 566,750 |
| Amount deferred to future periods | 10,000 |

**Department of Health**
**HSE Mid-West Drug Task Force**
**Social Inclusion Mid-West**
Provision of addiction support services for under 18s and families in the Mid-West Region
**Term: January - December 2021**

| | € |
|---|---|
| Amount deferred from prior year: | 10,000 |
| Amount awarded in the year: | 417,100 |
| Total amount included in income for the period | 417,100 |
| Amount deferred to future periods | 10,000 |

**Department of Health**
**HSE Mid-West Regional Drugs & Alcohol Forum**
**MWRDAF Education Bursary 2021**
**Term: June - December 2021**

| | € |
|---|---|
| Amount deferred from prior year: | Nil |
| Amount awarded in the year: | 7,000 |
| Total amount included in income for the period | Nil |
| Amount deferred to future periods | 7,000 |

### 18 Funding from Governmental Sources (Continued)

**Department of Health**
**HSE Mid-West Regional Drugs & Alcohol Forum**
**MWRDAF Education Bursary 2020**
Term: January - December 2020

| | € |
|---|---|
| Amount deferred from prior year: | 4,756 |
| Amount awarded in the year: | Nil |
| Total amount included in income for the period | Nil |
| Amount deferred to future periods | 4,756 |

**Department of Health**
**Clondalkin Drug Task Forse**
**HSE Social Inclusion - Global Actions**
Funds used to provide addiction support services in the North Clondalkin Area
**Term: January - December 2021**

| | € |
|---|---|
| Amount deferred from prior year: | Nil |
| Amount awarded in the year: | 299,722 |
| Total amount included in income for the period | 299,722 |
| Amount deferred to future periods | Nil |

**Department of Health**
**HSE**
One-off funding to support work with complex presentations in the context of Covid-19.
**Term: January - December 2021**

| | € |
|---|---|
| Amount deferred from prior year: | 9,390 |
| Amount awarded in the year: | 10,000 |
| Total amount included in income for the period | 4,031 |
| Amount deferred to future periods | 15,359 |

**18 Funding from Governmental Sources** **(Continued)**

**Department of Health**
**HSE**
Covid Facilitation Fund
**Term: January - December 2021**

| | € |
|---|---|
| Amount deferred from prior year: | Nil |
| Amount awarded in the year: | 2,500 |
| Total amount included in income for the period | Nil |
| Amount deferred to future periods | 2,500 |

**Department of Justice and Equality**
**Clondalkin Drugs and Alcohol Task Force**
**Term: January - December 2021**

| | € |
|---|---|
| Amount deferred from prior year: | Nil |
| Amount awarded in the year: | 54,288 |
| Total amount included in income for the period | 54,288 |
| Amount deferred to future periods | Nil |

**Department of Justice and Equality**
**Le Cheile Mentoring**
**Term: January - December 2021**

| | € |
|---|---|
| Amount deferred from prior year: | Nil |
| Amount awarded in the year: | 8,000 |
| Total amount included in income for the period | Nil |
| Amount deferred to future periods | 8,000 |

### 18 Funding from Governmental Sources (Continued)

**Limerick City and County Council**
**Research and Assertive Outreach Funding**
**Term: January - December 2021**

| | € |
|---|---|
| Amount deferred from prior year: | 4,500 |
| Amount awarded in the year: | Nil |
| Total amount included in income for the period | Nil |
| Amount deferred to future periods | 4,500 |

**Department of Health**
**HSE Mid-West**
**MWRDAF Treatment and Rehabilitation Funding Pool 2020**
**Term: January - December 2020**

| | € |
|---|---|
| Amount deferred from prior year: | 3,500 |
| Amount awarded in the year: | Nil |
| Total amount included in income for the period | Nil |
| Amount deferred to future periods | 3,500 |

**Clondalkin Drugs and Alcohol Task Force**
**Part 3 Strand 1 Funding Family Support**
**Term: January - December 2021**

| | € |
|---|---|
| Amount deferred from prior year: | Nil |
| Amount awarded in the year: | 10,000 |
| Total amount included in income for the period | 4,650 |
| Amount deferred to future periods | 5,350 |

**18 Funding from Governmental Sources** **(Continued)**

**Clondalkin Drugs and Alcohol Task Force**
**Part 2 Strand 1 Funding Family Support**
**Term: January - December 2021**

| | € |
|---|---|
| Amount deferred from prior year: | 10,000 |
| Amount awarded in the year: | Nil |
| Total amount included in income for the period | 10,000 |
| Amount deferred to future periods | Nil |

**Department of Health**
**HSE Mid-West**
**Sustaining Families Programme**
**Term: January - December 2021**

| | € |
|---|---|
| Amount deferred from prior year: | 4,693 |
| Amount awarded in the year: | Nil |
| Total amount included in income for the period | 2,167 |
| Amount deferred to future periods | 2,527 |

**Clondalkin Drugs and Alcohol Task Force**
**Covid -19 Grant**
**Term: January - December 2021**

| | € |
|---|---|
| Amount deferred from prior year: | Nil |
| Amount awarded in the year: | 8,136 |
| Total amount included in income for the period | 8,136 |
| Amount deferred to future periods | Nil |

## 18 Funding from Governmental Sources (Continued)

**Department of Health**
**HSE**
**Grant for Server**
**Term: January - December 2021**

| | € |
|---|---|
| Amount deferred from prior year: | Nil |
| Amount awarded in the year: | 6,000 |
| Total amount included in income for the period | 6,000 |
| Amount deferred to future periods | Nil |

**South Dublin County Council**
**SDCC Grant for Bus Shelters**
**Term: January - December 2021**

| | € |
|---|---|
| Amount deferred from prior year: | Nil |
| Amount awarded in the year: | 1,000 |
| Total amount included in income for the period | 1,000 |
| Amount deferred to future periods | Nil |

## 19 Approval of Financial Statements

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

22/7/2022