

Charity registration number 15069

Company registration number 228716 (Ireland)

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

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

CLONDALKIN ADDICTION SUPPORT PROGRAMME COMPANY LIMITED BY GUARANTEE

LEGAL AND ADMINISTRATIVE INFORMATION

Directors	Eddie D'arcy Maria Flynn James Finn
Secretary	Maria Flynn
Charity number	15069
Company number	228716
Principal address	Ballyowen Meadows Fonthill Road Clondalkin Dublin 22 Ireland D22 P959
Registered office	Ballyowen Meadows Fonthill Road Clondalkin Dublin 22 Ireland D22 P959
Auditor	UHY Farrelly Dawe White Limited FDW House Blackthorn Business Park Coes Road Dundalk Co. Louth Ireland
Bankers	Bank of Ireland 125 O'Connell Street Limerick Co. Limerick Bank of Ireland 177 Drimnagh Road Walkinstown 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 2023

The directors present their report and financial statements for the year ended 31 December 2023.

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 2023, CASP had an income of €1,522,085 (2022: €1,467,941) and spent €1,472,626 (2022: €1,457,356) on the continued delivery of 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.

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.

Two new board of management members joined in 2023. We now have a well-functioning board with specialists from a range of fields.

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.

CLONDALKIN ADDICTION SUPPORT PROGRAMME COMPANY LIMITED BY GUARANTEE

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

Policies and procedures for the induction and training of board members

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

Organisational structure and how decisions are made

CASP has a staff team based in Clondalkin and the Mid West, (Limerick), headed by a CEO who reports directly to the Board through the Chairperson. A senior management team of five people reported to the Project Manager in 2023 (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 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 was in addition to the range of CASP services provided in Clondalkin including counselling, key working, family support, group work, community prison links, holistic therapies, needle exchange, nursing care, drop ins for active substance users and community development.

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 2023.

Within the Mid-West, the CASP Community Substance Misuse Team (CSMT) service focused on continued delivery of supports to young people and parents/Concerned Persons where problem substance use is an issue.

The implementation of evidenced based programmes such as the 5-step parents' support programme, and ACRA (Adolescent Community Re-enforcement approach) is a core aspect of service development

Transparency and public accountability

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

CLONDALKIN ADDICTION SUPPORT PROGRAMME COMPANY LIMITED BY GUARANTEE

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

Financial performance

The core income from all sources into CASP's Statement of Financial Activities over 2023 was €1,522,085 against expenditure of €1,472,626 over the same period, thus leading to an operational surplus of €49,459 in 2023 as compared with an operational surplus of €10,585 for 2022.

Principal funding sources

In 2023, 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	€ 604,476	Income received from HSE for Dublin
	€ 420,287	Income received from HSE for Limerick - MWRDAF Global Actions.
	€ 299,721	Income received from HSE for Dublin – Global Actions.
Department of Justice and Equality	€ 56,188	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	€ 108,053	Other income from donations and various minor funding streams

Reserves policy and level

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

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

CLONDALKIN ADDICTION SUPPORT PROGRAMME COMPANY LIMITED BY GUARANTEE

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

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 2023, the reserves were at the level of €400,812. Directors noted that the reserve is now nearing the higher end of that required and have identified that earned income for 2024 will be allocated towards programme and facilities as required in 2024. The directors note that increasing base line costs such as utilities, repairs, travel expenses and rent for premises in CSMT are rising and will impact on budgets 2024.

Plans for Future Periods

In 2024, 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.

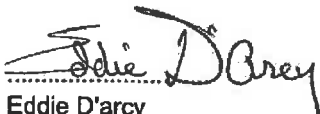
The accounting records of the company are kept at the registered office and principle place of business at Ballyowen Meadows, Fonthill Road, Clondalkin, Dublin 22.

CLONDALKIN ADDICTION SUPPORT PROGRAMME COMPANY LIMITED BY GUARANTEE

DIRECTORS' REPORT

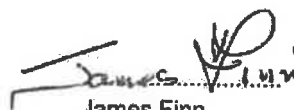
FOR THE YEAR ENDED 31 DECEMBER 2023

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


.....
Eddie D'arcy

Director

Date: 24/7/2024.....


.....
James Finn

Director

CLONDALKIN ADDICTION SUPPORT PROGRAMME COMPANY LIMITED BY GUARANTEE

STATEMENT OF DIRECTOR'S RESPONSIBILITIES FOR THE YEAR ENDED 31 DECEMBER 2023

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 Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

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
Director


James Finn
Director

Date: 24/7/2024

CLONDALKIN ADDICTION SUPPORT PROGRAMME COMPANY LIMITED BY GUARANTEE

INDEPENDENT AUDITOR'S REPORT

TO THE DIRECTORS 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 2023 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 relevant 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.

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 2023 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; 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 described below 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 for Auditors (Ireland) 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

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

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

CLONDALKIN ADDICTION SUPPORT PROGRAMME COMPANY LIMITED BY GUARANTEE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

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

Other information

The directors are responsible for the other information in the annual report. 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.

Opinions on other matters prescribed by the Companies Act 2014

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

- the information given in the directors' report is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

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 the financial statements are in agreement with the accounting records

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 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 (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.

CLONDALKIN ADDICTION SUPPORT PROGRAMME COMPANY LIMITED BY GUARANTEE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

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

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/Standards-Guidance-for-Auditors-in-Ireland/Description-of-the-auditor-s-responsibilities-for>. This description forms part of our auditor's report.

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

UHY Farrelly Dawe White Limited

Chartered Certified Accountants

Statutory Auditor

FDW House

Blackthorn Business Park

Coes Road

Dundalk

Co. Louth

Ireland

24/07/24

CLONDALKIN ADDICTION SUPPORT PROGRAMME COMPANY LIMITED BY GUARANTEE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

		Unrestricted funds 2023 €	Restricted funds 2023 €	Total 2023 €	Unrestricted funds 2022 €	Restricted funds 2022 €	Total 2022 €
	Notes						
<u>Income and endowments from:</u>							
Charitable activities	2	-	1,380,672	1,380,672	-	1,354,858	1,354,858
Other activities	3	33,360	34,692	68,052	36,880	76,203	113,083
Other income	4	61,984	11,377	73,361	-	-	-
Total income		95,344	1,426,741	1,522,085	36,880	1,431,061	1,467,941
<u>Expenditure on:</u>							
Charitable activities	5	-	1,472,626	1,472,626	-	1,457,356	1,457,356
Net incoming/(outgoing) resources before transfers		95,344	(45,885)	49,459	36,880	(26,295)	10,585
Gross transfers between funds		(31,279)	31,279	-	-	-	-
Net income/(expenditure) for the year/ Net movement in funds		64,065	(14,606)	49,459	36,880	(26,295)	10,585
Fund balances at 1 January 2023		336,747	14,606	351,353	299,867	40,901	340,768
Fund balances at 31 December 2023		400,812	-	400,812	336,747	14,606	351,353

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

All income and expenditure derive from continuing activities.

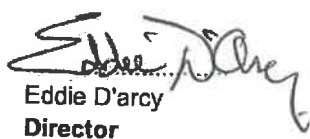
CLONDALKIN ADDICTION SUPPORT PROGRAMME COMPANY LIMITED BY GUARANTEE

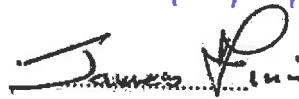
BALANCE SHEET

AS AT 31 DECEMBER 2023

	Notes	2023 €	€	2022 €	€
Fixed assets					
Tangible assets	9		63,895		31,370
Current assets					
Debtors	10	3,772		3,393	
Cash at bank and in hand		472,769		386,727	
		<u>476,541</u>		<u>390,120</u>	
Creditors: amounts falling due within one year	11	(139,624)		(70,137)	
Net current assets			336,917		319,983
Total assets less current liabilities			<u>400,812</u>		<u>351,353</u>
Income funds					
Restricted funds			-		14,606
Unrestricted funds			400,812		336,747
			<u>400,812</u>		<u>351,353</u>

The financial statements were approved by the Directors on 24/07/24


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 2023

	Notes	2023 €	€	2022 €	€
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	18		165,402		(49,974)
Investing activities					
Purchase of tangible fixed assets		(79,360)		(11,174)	
Net cash used in investing activities			(79,360)		(11,174)
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			86,042		(61,148)
Cash and cash equivalents at beginning of year			386,727		447,875
Cash and cash equivalents at end of year			472,769		386,727

CLONDALKIN ADDICTION SUPPORT PROGRAMME COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

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 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 2023

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
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in 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.

CLONDALKIN ADDICTION SUPPORT PROGRAMME COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

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.

CLONDALKIN ADDICTION SUPPORT PROGRAMME COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

2 Charitable activities

	Restricted 2023 €	Restricted 2022 €
HSE Grant Income	1,024,763	1,000,849
Global Actions	299,721	299,721
Prison Links	56,188	54,288
	<u>1,380,672</u>	<u>1,354,858</u>

3 Other activities

	Unrestricted funds 2023 €	Restricted funds 2023 €	Total 2023 €	Unrestricted funds 2022 €	Restricted funds 2022 €	Total 2022 €
One-Off Grants	-	34,692	34,692	-	72,199	72,199
Other activities	-	-	-	3,520	4,004	7,524
Administration Fee	33,360	-	33,360	33,360	-	33,360
	<u>33,360</u>	<u>34,692</u>	<u>68,052</u>	<u>36,880</u>	<u>76,203</u>	<u>113,083</u>

Included in One-Off Grants are:

	€
HSE, CDTF, MWRDAF One-Off Grants	17,426
Other Grants	17,266
	<u>34,692</u>

4 Other income

	Unrestricted funds 2023 €	Restricted funds 2023 €	Total 2023 €	Unrestricted funds 2022 €	Restricted funds 2022 €	Total 2022 €
Other Income	61,984	11,377	73,361	-	-	-
	<u>61,984</u>	<u>11,377</u>	<u>73,361</u>	<u>-</u>	<u>-</u>	<u>-</u>

CLONDALKIN ADDICTION SUPPORT PROGRAMME COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

5 Charitable activities

	Restricted 2023 €	Restricted 2022 €
Wages and salaries	1,067,781	1,103,848
Depreciation and impairment	46,831	24,770
Rent payable	46,943	67,549
Water charges	191	152
Insurance	31,429	26,938
Light and heat	27,460	22,532
Repairs and maintenance	30,435	22,509
Printing, postage and stationery	11,730	7,825
Professional counselling fees	6,105	-
Telephone	15,170	15,031
Computer costs	25,193	18,165
Travel and subsistence	27,011	29,074
Legal and professional fees	12,376	2,029
Audit	7,904	4,881
Bank charges	639	643
Staff costs	21,412	13,077
Other charitable expenditure	94,016	98,333
	<u>1,472,626</u>	<u>1,457,356</u>

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:

	2023 Number	2022 Number
Employees	29	31
	<u>29</u>	<u>31</u>
Employment costs	2023	2022
	€	€
Wages and salaries	979,045	1,008,610
Social security costs	88,736	95,238
	<u>1,067,781</u>	<u>1,103,848</u>

CLONDALKIN ADDICTION SUPPORT PROGRAMME COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

7 Employees

(Continued)

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

	2023 Number	2022 Number
€60,000 - €70,000	<u>1</u>	<u>1</u>

8 Taxation

The company is limited by guarantee not having share capital and it has been granted charitable exemption by the Revenue Commissioners.

9 Tangible fixed assets

Fixtures and fittings
€

Cost

At 1 January 2023	119,049
Additions	79,360
Disposals	(19,473)
At 31 December 2023	<u>178,936</u>

Depreciation and impairment

At 1 January 2023	87,683
Depreciation charged in the year	46,831
Eliminated in respect of disposals	(19,473)
At 31 December 2023	<u>115,041</u>

Carrying amount

At 31 December 2023	<u>63,895</u>
At 31 December 2022	<u>31,370</u>

10 Debtors

	2023 €	2022 €
Amounts falling due within one year:		
Prepayments	<u>3,772</u>	<u>3,393</u>

CLONDALKIN ADDICTION SUPPORT PROGRAMME COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

11 Creditors: amounts falling due within one year

	Notes	2023 €	2022 €
Other taxation and social security		21,984	28,718
Deferred income	12	42,881	15,765
Trade creditors		40,529	2,720
Accruals		34,230	22,934
		<u>139,624</u>	<u>70,137</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".

12 Deferred income

	2023 €	2022 €
Arising from government grants	<u>42,881</u>	<u>15,765</u>

13 Analysis of net assets between funds

	Unrestricted funds 2023 €	Restricted funds 2023 €	Total Unrestricted funds 2023 €	Restricted funds 2022 €	Total 2022 €
Fund balances at 31 December 2023 are represented by:					
Tangible assets	63,895	-	63,895	-	31,370
Current assets/(liabilities)	<u>336,917</u>	<u>-</u>	<u>336,917</u>	<u>14,606</u>	<u>319,983</u>
	<u>400,812</u>	<u>-</u>	<u>400,812</u>	<u>14,606</u>	<u>351,353</u>

14 Transfer of funds

During the year €31,279 was transferred from unrestricted funds to restricted funds to finance a deficit on a restricted fund.

15 Capital commitments

The company had no material capital commitments at the year end 31 December 2023.

16 Contingent liabilities

The company had no material contingent liabilities at the year end 31 December 2023.

CLONDALKIN ADDICTION SUPPORT PROGRAMME COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

17 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:

	2023 €	2022 €
Aggregate compensation	133,962	176,951

The above related to several employees, whose work is primarily client facing. In 2022 three individuals were considered key management personnel. In 2023, one of these key management personnel was off not receiving a salary, so the cost reflects remuneration for two employees for the full year and one month's remuneration for the third employee.

Included in the key management remuneration is a salary of the CEO of €60,503.

18 Cash generated from operations	2023 €	2022 €
Surplus for the year	49,459	10,585
Adjustments for:		
Depreciation and impairment of tangible fixed assets	46,831	24,770
Movements in working capital:		
(Increase)/decrease in debtors	(379)	2,478
Increase in creditors	42,375	6,002
Increase/(decrease) in deferred income	27,116	(93,809)
Cash generated from/(absorbed by) operations	165,402	(49,974)

19 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 2023

20 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 2023

	€
Amount deferred from prior year:	Nil
Core grant awarded in the year:	568,751
Pay Restoration awarded in the year:	4,834
CHO7 Inflation Grant	30,891
Total amount included in income for the period	604,476
Amount deferred to future periods	Nil

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 2023

	€
Amount deferred from prior year:	10,000
Core grant awarded in the year:	417,100
Additional MWRDTF once-off funding to support service	15,000
CHO7 Inflation Grant	13,382
Total amount included in income for the period	420,287
Amount deferred to future periods	35,195

Department of Health

HSE Mid-West Regional Drugs & Alcohol Forum

MWRDAF Education Bursary 2021

Term: June - December 2021

	€
Amount deferred from prior year:	852
Amount awarded in the year:	Nil
Total amount included in income for the period	852
Amount deferred to future periods	Nil

CLONDALKIN ADDICTION SUPPORT PROGRAMME COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

20 Funding from Governmental Sources

(Continued)

Department of Health

Clondalkin Drug Task Force

HSE Social Inclusion - Global Actions

Funds used to provide addiction support services in the North Clondalkin Area

Term: January - December 2023

	€
Amount deferred from prior year:	Nil
Amount awarded in the year:	299,721
Total amount included in income for the period	299,721
Amount deferred to future periods	Nil

Department of Justice and Equality

Clondalkin Drugs and Alcohol Task Force

Term: January - December 2023

	€
Amount deferred from prior year:	1,900
Amount awarded in the year:	54,288
Total amount included in income for the period	56,188
Amount deferred to future periods	Nil

Limerick City and County Council

Research and Assertive Outreach Funding

Term: January - December 2021

	€
Amount deferred from prior year:	1,766
Amount awarded in the year:	500
Total amount included in income for the period	2,266
Amount deferred to future periods	Nil

Department of Health

HSE Mid-West

MWRDAF Treatment and Rehabilitation Funding Pool 2020

Term: January - December 2020

	€
Amount deferred from prior year:	658
Amount awarded in the year:	Nil
Total amount included in income for the period	658
Amount deferred to future periods	Nil

CLONDALKIN ADDICTION SUPPORT PROGRAMME COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

20 Funding from Governmental Sources

(Continued)

Clondalkin Drugs and Alcohol Task Force Strand 1 Funding Family Support Term: January - December 2023

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

Department of Health HSE Mid-West MWRDAF Drugs Education Term: January - December 2023

	€
Amount deferred from prior year:	Nil
Amount awarded in the year:	1,587
Total amount included in income for the period	Nil
Amount deferred to future periods	1,587

Clondalkin Drugs and Alcohol Task Force Recovery Cafe Term: January - December 2022

	€
Amount deferred from prior year:	359
Amount awarded in the year:	Nil
Total amount included in income for the period	359
Amount deferred to future periods	Nil

Clondalkin Drugs and Alcohol Task Force CDTF Grant for Family Support Trips Term: January - December 2022

	€
Amount deferred from prior year:	230
Amount awarded in the year:	Nil
Total amount included in income for the period	230
Amount deferred to future periods	Nil

CLONDALKIN ADDICTION SUPPORT PROGRAMME COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

20 Funding from Governmental Sources

(Continued)

Clondalkin Drugs and Alcohol Task Force Auricular Acupuncture Grant Term: January - December 2023

	€
Amount deferred from prior year:	Nil
Amount awarded in the year:	1,950
Total amount included in income for the period	1,950
Amount deferred to future periods	Nil

Clondalkin Drugs and Alcohol Task Force Women in Recovery Initiative Grant Term: January - December 2023

	€
Amount deferred from prior year:	Nil
Amount awarded in the year:	1,177
Total amount included in income for the period	1,177
Amount deferred to future periods	Nil

Clondalkin Drugs and Alcohol Task Force 6 Weeks Fitness Course Grant Term: January - December 2023

	€
Amount deferred from prior year:	Nil
Amount awarded in the year:	2,200
Total amount included in income for the period	2,200
Amount deferred to future periods	Nil

Dublin City and County Council Grant for Community Day Term: July 2023

	€
Amount deferred from prior year:	Nil
Amount awarded in the year:	900
Total amount included in income for the period	900
Amount deferred to future periods	Nil

CLONDALKIN ADDICTION SUPPORT PROGRAMME COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

20 Funding from Governmental Sources

(Continued)

Dublin City and County Council
Community Enhancement Funding Grant
Term:

	€
Amount deferred from prior year:	Nil
Amount awarded in the year:	20,200
Total amount included in income for the period	14,100
Amount deferred to future periods	6,100

21 Approval of Financial Statements

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

24/07/24.