Charity registration number 15069 (Ireland)

Company registration number 228716

CLONDALKIN ADDICTION SUPPORT PROGRAMME COMPANY LIMITED BY GUARANTEE

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

CLONDALKIN ADDICTION SUPPORT PROGRAMME COMPANY LIMITED BY GUARANTEE

LEGAL AND ADMINISTRATIVE INFORMATION

Directors	Eddie D'arcy	
	Denis Noel O'Driscoll	
	Mark Ward	
	Kathleen Lynch	
	William Casey	(Appointed 22 September 2025)
Secretary	Mark Ward	
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 2025

The directors present their report and financial statements for the year ended 31 December 2025.

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 2025, CASP had an income of €1,753,424 (2024: €1,568,630) and spent €1,652,461 (2024: €1,563,761) 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 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.
A new chairperson and a new secretary were appointed at the AGM in September 2025. CASP has 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.

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 six people reported to the Project Manager in 2025 (5 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 2025.

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 2025

Financial performance
The core income from all sources into CASP's Statement of Financial Activities over 2025 was €1,753,424 against expenditure of €1,652,461 over the same period, thus leading to an operational surplus of €100,963 in 2025 as compared with an operational surplus of €4,869 for 2024.

Principal funding sources
In 2025, 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	€672,283	Income received from HSE for Dublin
	€526,617	Income received from HSE for Limerick - MWRDAF Global Actions.
	€299,722	Income received from HSE for Dublin – Global Actions.
Department of Justice and Equality	€63,602	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	€ 148,863	Other income from donations and various minor funding streams

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

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

This takes into account:

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

In calculating the level of reserves required, the Directors are of the opinion that reserves equivalent to a minimum of 12 weeks' cash flow are desirable. The Directors have given due consideration to potential costs arising from unplanned events, such as repairs to premises or essential equipment, staff cover due to illness, and legal costs to protect or defend the organisation's interests, 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 2025, reserves were at a level of €506,644. The Directors noted that the level of unrestricted reserves is strong, supporting good financial governance and helping to mitigate against risk. The Directors have identified that earned income for 2026 will be allocated towards programme and facilities requirements identified during 2025. The Directors note that increasing baseline costs, including utilities, repairs, travel expenses and rent for CSMT premises, are expected to impact budgets in 2026.

Plans for Future Periods
In 2026, 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.

The directors' report was approved by the Board of Directors.

....
Mark Ward
Director

....
William Casey
Director

Date: ....8/7/2026..........

CLONDALKIN ADDICTION SUPPORT PROGRAMME COMPANY LIMITED BY GUARANTEE

STATEMENT OF DIRECTORS' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2025

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

....	....
Mark Ward	William Casey
Director	**Director**

Date: ......5/9/2026......

CLONDALKIN ADDICTION SUPPORT PROGRAMME COMPANY LIMITED BY GUARANTEE

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS 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 2025 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 2025 and of its surplus for the year then ended;
- have been properly prepared in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland; and
- have been 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.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS 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 directors' 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.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS 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://iaasa.ie/publications/description-of-the-auditors-responsibilities-for-the-audit-of-the-financial-statements/. 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 M.

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

8-7-26

CLONDALKIN ADDICTION SUPPORT PROGRAMME COMPANY LIMITED BY GUARANTEE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds 2025 €	Restricted funds 2025 €	Total 2025 €	Unrestricted funds 2024 €	Restricted funds 2024 €	Total 2024 €
Income from:							
Charitable activities	3	-	1,562,224	1,562,224	-	1,496,672	1,496,672
Other activities	4	40,687	148,863	189,550	34,568	37,390	71,958
Investments	5	1,650	-	1,650	-	-	-
Total income		42,337	1,711,087	1,753,424	34,568	1,534,062	1,568,630
Expenditure on:							
Charitable activities	6	-	1,652,461	1,652,461	-	1,563,079	1,563,079
Other expenditure	10	-	-	-	-	682	682
Total expenditure		-	1,652,461	1,652,461	-	1,563,761	1,563,761
Net income		42,337	58,626	100,963	34,568	(29,699)	4,869
Transfers between funds		-	-	-	(29,699)	29,699	-
Net movement in funds	7	42,337	58,626	100,963	4,869	-	4,869
Reconciliation of funds:							
Fund balances at 1 January 2025		405,681	-	405,681	400,812	-	400,812
Fund balances at 31 December 2025		448,018	58,626	506,644	405,681	-	405,681

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 2025

	Notes	2025 €	2025 €	2024 €	2024 €
Fixed assets					
Tangible assets	12		71,193		46,457
Investments	13		100,000		-
			171,193		46,457
Current assets					
Debtors	14	3,617		2,811	
Cash at bank and in hand		455,420		423,496	
		459,037		426,307	
Creditors: amounts falling due within one year	15	(123,586)		(67,083)	
Net current assets			335,451		359,224
Total assets less current liabilities			506,644		405,681
Income funds					
Restricted funds	17		58,626		-
Unrestricted funds			448,018		405,681
			506,644		405,681

The financial statements were approved by the Directors on 8-7-26

Mark Ward
Director

William Casey
Director

Company Registration No. 228716

CLONDALKIN ADDICTION SUPPORT PROGRAMME COMPANY LIMITED BY GUARANTEE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	2025 €	2025 €	2024 €	2024 €
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	23		224,438		(26,499)
Investing activities					
Purchase of tangible fixed assets		(92,514)		(22,774)	
Purchase of investments		(100,000)		-	
Net cash used in investing activities			(192,514)		(22,774)
Net increase/(decrease) in cash and cash equivalents			31,924		(49,273)
Cash and cash equivalents at beginning of year			423,496		472,769
Cash and cash equivalents at end of year			455,420		423,496

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 euro, 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 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 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 Accounting policies **(Continued)**

1.9 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.

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.

1.10 Taxation

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

1.11 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 Accounting policies (Continued)

1.12 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

Estimates and judgements made in the process of preparing the charity financial statements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstance. The directors make estimates and assumptions concerning the future in the process of preparing the entity financial statements. The resulting accounting estimates will, by definition, seldom equal the related financial statements.

The directors believe that there are no estimates or assumptions that had, or are likely to have within the next financial year, a significant risk of causing a material adjustment to the carrying amounts of the assets and liabilities.

3 Income from charitable activities

	Restricted funds 2025 €	Restricted funds 2024 €
Government grants		
HSE Grant Income	1,198,900	1,142,662
Global Actions	299,722	299,722
Prison Links	63,602	54,288
	1,562,224	1,496,672

4 Other activities

	Unrestricted funds 2025 €	Restricted funds 2025 €	Total 2025 €	Unrestricted funds 2024 €	Restricted funds 2024 €	Total 2024 €
One-Off Grants	-	146,602	146,602	-	36,916	36,916
Other activities	-	2,261	2,261	-	474	474
Administration Fee	40,687	-	40,687	34,568	-	34,568
	40,687	148,863	189,550	34,568	37,390	71,958

5 Income from investments

	Unrestricted funds 2025 €	Unrestricted funds 2024 €
Interest receivable	1,650	-

6 Charitable activities

	Restricted 2025 €	Restricted 2024 €
Wages and salaries	1,226,159	1,160,479
Depreciation and impairment	67,779	39,530
Rent payable	43,847	43,657
Water charges	309	295
Insurance	33,771	31,460
Light and heat	18,393	23,103
Repairs and maintenance	34,855	35,649
Printing, postage and stationery	7,579	6,907
Professional councelling fees	-	12,000
Telephone	19,295	18,905
Computer costs	27,558	16,085
Travel and subsistence	30,877	30,989
Legal and professional fees	2,176	16,737
Audit	8,699	7,514
Bank charges	647	621
Staff costs	18,135	16,042
Other charitable expenditure	112,382	103,106
	1,652,461	1,563,079

7 Net movement in funds

The net movement in funds is stated after charging/(crediting):

	2025 €	2024 €
Depreciation of owned tangible fixed assets	67,779	39,530
Loss on disposal of tangible fixed assets	-	682

8 Directors

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

9 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Employees	29	29

Employment costs	**2025 €**	**2024 €**
Wages and salaries	1,123,076	1,057,136
Social security costs	103,083	103,343
	1,226,159	1,160,479

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

	2025 Number	2024 Number
€60,000 - €70,000	4	2

10 Other expenditure

	Restricted funds 2025 €	Restricted funds 2024 €
Net loss on disposal of tangible fixed assets	-	682

11 Taxation

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

12 Tangible fixed assets

	Fixtures and fittings
	€
Cost	
At 1 January 2025	193,939
Additions	92,514
Disposals	(3,435)
At 31 December 2025	283,018
Depreciation and impairment	
At 1 January 2025	147,481
Depreciation charged in the year	67,779
Eliminated in respect of disposals	(3,435)
At 31 December 2025	211,825
Carrying amount	
At 31 December 2025	71,193
At 31 December 2024	46,457

13 Fixed asset investments

	Unlisted investments
	€
Cost or valuation	
At 1 January 2025	-
Additions	100,000
At 31 December 2025	100,000
Carrying amount	
At 31 December 2025	100,000
At 31 December 2024	-

Unlisted investment relates to a 5 year fixed interest bond which matures in 2030. The rate of return is 9% over the 5 year period.

14 Debtors

	2025	2024
Amounts falling due within one year:	**€**	**€**
Other debtors	1,650	-
Prepayments	1,967	2,811
	3,617	2,811

15 Creditors: amounts falling due within one year

	Notes	2025	2024
		€	€
Other taxation and social security		28,190	35,453
Deferred income	16	33,172	9,586
Trade creditors		13,467	3,420
Other creditors		25,000	-
Accruals		23,757	18,624
		123,586	67,083

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".

16 Deferred income

	2025	2024
	€	€
Arising from government grants	33,172	9,586

17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

At 1 January 2025	Incoming resources	Resources expended	Transfers	At 31 December 2025
€	€	€	€	€
-	1,711,087	(1,652,461)	-	58,626

17 Restricted funds

(Continued)

Previous year:	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	€	€	€	€	€
	-	1,534,062	(1,563,761)	29,699	-

18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2025	Incoming resources	Transfers	At 31 December 2025
	€	€	€	€
General funds	405,681	42,337	-	448,018

Previous year:	At 1 January 2024	Incoming resources	Transfers	At 31 December 2024
	€	€	€	€
General funds	400,812	34,568	(29,699)	405,681

19 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:

	2025	2024
	€	€
Aggregate compensation	296,101	186,780

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

Included in the key management remuneration is a salary of the CEO of 73,393.

20 Capital commitments

The company had no material capital commitments at the year end 31 December 2025.

21 Contingent liabilities

The company had no material contingent liabilities at the year end 31 December 2025.

22 Analysis of changes in net funds

The charity had no debt during the year.

23 Cash generated from operations

	2025 €	2024 €
Surplus for the year	100,963	4,869
Adjustments for:		
Investment income recognised in statement of financial activities	(1,650)	-
(Gain)/loss on disposal of tangible fixed assets	-	682
Depreciation and impairment of tangible fixed assets	67,779	39,530
Movements in working capital:		
Decrease in debtors	843	961
Increase/(decrease) in creditors	32,917	(39,246)
Increase/(decrease) in deferred income	23,586	(33,295)
Cash generated from/(absorbed by) operations	224,438	(26,499)

24 Funding from Government 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 2025

	€
Amount deferred from prior year:	Nil
Core grant awarded in the year:	573,585
WRC S39 Pay Agreement funds awarded in the year:	98,698
Total amount included in income for the period	672,283
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 2025

	€
Amount deferred from prior year:	8,000
Core grant awarded in the year:	503,274
WRC S39 Pay Agreement funds awarded in the year:	18,808
Total amount included in income for the period	526,617
Amount deferred to future periods	3,465

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 2025

	€
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

24 Funding from Government Sources **(Continued)**

Department of Justice and Equality
Clondalkin Drugs and Alcohol Task Force
Term: January - December 2025

	€
Amount deferred from prior year:	Nil
Amount awarded in the year:	58,660
WRC S39 Pay Agreement funds awarded in the year:	4,942
Total amount included in income for the period	63,602
Amount deferred to future periods	Nil

Clondalkin Drugs and Alcohol Task Force
Strand 1 Funding Family Support
Term: January - December 2025

	€
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

Clondalkin Drugs and Alcohol Task Force
Forest Bathing & Holistic Workshops
Term: January - December 2025

	€
Amount deferred from prior year:	Nil
Amount awarded in the year:	6,000
Total amount included in income for the period	4,053
Amount deferred to future periods	1,947

Community Substance Misuse Team
MWRDTF funding
Term: January - December 2025

	€
Amount deferred from prior year:	Nil
Amount awarded in the year:	4,000
Total amount included in income for the period	4,000
Amount deferred to future periods	Nil

24 Funding from Government Sources **(Continued)**

Department of Health
HSE Dublin s39
Community Based Drug Services

	€
Amount deferred from prior year:	Nil
Amount awarded in the year:	30,000
Total amount included in income for the period	20,000
Amount deferred to future periods	10,000

Dublin City and County Council
Grant for Community Events Funding (Christmas)

	€
Amount deferred from prior year:	Nil
Amount awarded in the year:	1,035
Total amount included in income for the period	1,035
Amount deferred to future periods	Nil

South Dublin City and County Council (SDCC)
Homeless Outreach Clinic

	€
Amount deferred from prior year:	Nil
Amount awarded in the year:	14,000
Total amount included in income for the period	14,000
Amount deferred to future periods	Nil

South Dublin City and County Council (SDCC)
Climate Action Funding

	€
Amount deferred from prior year:	Nil
Amount awarded in the year:	92,514
Total amount included in income for the period	92,514
Amount deferred to future periods	Nil

South Dublin City and County Council (SDCC)
LEP Running Cost Grant

	€
Amount deferred from prior year:	Nil
Amount awarded in the year:	16,016
Total amount included in income for the period	Nil
Amount deferred to future periods	16,016

24 Funding from Government Sources (Continued)

Cork Street Fund
Forest Bathing
Term: January - December 2025

	€
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

Clondalkin Drugs and Alcohol Task Force
Cooper Classes
Term: January - December 2025

	€
Amount deferred from prior year:	Nil
Amount awarded in the year:	1,745
Total amount included in income for the period	Nil
Amount deferred to future periods	1,745

25 Approval of Financial Statements

The financial statements were approved and authorised for issue by the board of directors on 8/7/2026