

Company registration number: 544852

North Dublin Regional Drugs Task Force CLG
(A Company Limited by Guarantee and not having Share Capital)

Financial statements

for the financial year ended 31st December 2023

North Dublin Regional Drugs Task Force CLG
(A Company Limited by Guarantee and not having Share Capital)

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North Dublin Regional Drugs Task Force CLG
Company limited by guarantee

Directors and other information

Directors	Mr. Darragh O'Brien (resigned 26th April 2024) Mr. Dean Mulligan Ms. Seána Ó Rodaigh (resigned 1st October 2023) Mr. Robert O'Donoghue Mr. Anthony Staines (appointed 26th April 2024)
Secretary	Mr. Dean Mulligan
Company number	544852
Registered office	North Dublin Regional Drugs Task Force CLG 33-34 Main Street Malahide Co. Dublin
Business address	33-34 Main Street Malahide Co. Dublin
Auditor	Scully Accountancy & Taxation Services Limited Chartered Certified Accountant & Statutory Auditor 121 Gaybrook Lawns Malahide Co. Dublin
Bankers	Bank of Ireland Main Street Swords Co. Dublin
Solicitors	Hennessy & Perrozzi Solicitors Unit 20/27 Town Centre Mall Main Street Swords Co. Dublin

North Dublin Regional Drugs Task Force CLG
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Directors report

The directors present their annual report and the audited financial statements of the company for the financial year ended 31st December 2023.

Directors

The names of the persons who at any time during the financial year were directors of the company are as follows:

Mr. Darragh O'Brien (resigned 26th April 2024)
Mr. Dean Mulligan
Ms. Seána Ó Rodaigh (resigned 1st October 2023)
Mr. Robert O'Donoghue
Mr. Anthony Staines (appointed 26th April 2024)

Principal activities

The principal activity of the company is to work in partnership to provide a coordinated response to substance use problems in the North Dublin area. It does this by working closely with community, voluntary and statutory partners to provide youth, adult and family services and by supporting existing projects and research on substance use to the benefit of the community. It operates a number of work streams under the headings:-

- (1) Treatment and Rehabilitation
- (2) Family Support
- (3) Early Intervention - Child and Family Programmes
- (4) Health Promotion
- (5) Community Engagement

Development and performance

2023 was an exceptionally busy time for the Task Force responding to demand for frontline services and expanded its supports for the communities of North Dublin. Notable developments during the year included but were not limited to: -

Expansion of services in its Balbriggan Hub with a full suite of services being delivered over two floors in the Inclusion Hub through the Task Force Community Care Service - services for people who need drug and alcohol support in the area operated across all three of the Task Force hubs (one in each CHN area) which helped us better meet the needs of our community including cocaine and alcohol groups. The Task Force, through its Fingal Families Service, offered five step mindfulness based stress reduction, family support groups, care planning and case management for families impacted by someone else's alcohol or drug use and worked very closely with the nominated inspector in the Garda Síochána to provide support to victims of drug related intimidation.

Planet Youth Prevention Process and the associated prevention strategy groups were active throughout the year developing responses to the risk factors identified in the data report. Actions included a programme for transition year students and the launch of a parent resource and video. Through our SUPPORT project we have captured feedback from hundreds of service users to help inform service improvements.

The Task Force led in the national rollout of DRIVE from mid-2022 and in 2023 hosted information briefings across four regions which were attended by over 300 participants. Each Task Force area now has a DRIVE Lead or Liaison person who will be trained to support family members and others impacted by drug related intimidation.

North Dublin Regional Drugs Task Force CLG
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Directors report (continued)

The SAMH groups met quarterly to ensure that communities play an active part in our work and the responses in their own area. The Task Force opened a recovery Café to provide a sober space for people in recovery in 2022. This has been developed further as a sober social club through 2023 and is linked to a newly established "Reduce the Use" programme helping to reduce stigma and make recovery visible.

The board continued to meet and the structure proposing alternating directors' meetings and task force meetings has worked well and with full quorums at all meetings.

Assets and liabilities and financial position

At the financial year end 31st December 2023 the company held fixed assets with a net book value of €86,986 (2022 : €132,523), held current assets with a value of €643,320 (2022 : €348,706), owed current liabilities with a value of €589,448 (2022 : €303,245) and longer term deferred government capital grants of €38,317 (2022 : €67,285). There was a deficit on the income and expenditure account for the current year of €8,158 (2022 : surplus €38,678). The value of net assets was €102,541 (2022 : €110,699) remains lower than the recommended value of reserves equivalent to three months running costs. The directors will endeavour to rebuild reserves in the coming years as a safeguard to protect the continuing operation of the Task Force.

Principal risks and uncertainties

A principal risk for the Task Force is staff retention. While the Task Force is required to comply with public sector policies and standards as part of the service arrangement, our staff do not receive the same benefits and do not receive pensions, increments or any of the other benefits afforded to peers in the public sector doing similar duties and in similar roles. This has created a situation in the current economic context where we are competing with the public sector to recruit and retain staff and poses a serious threat to operational continuity. Through 2023 the initial pay restoration for employees of Section 39 entities was begun. This process will continue in 2024 and go some way to creating a level playing field for Section 39 employees.

Likely future developments

It is the directors' intention to continue to pursue the principal activities of the Task Force for the foreseeable future, sustaining the existing services and to enhance them where possible.

Going concern

The company is dependent on income provided from government funders. As with many government funded organisations, the company is affected by both budgetary constraints implemented by the national government and also external economic restraints. The directors have reviewed all relevant information and are confident that the company has adequate financial resources to continue in operational existence for the foreseeable future. Consequently, the directors consider it appropriate to prepare the financial statements on a going concern basis.

Events after the end of the reporting period

No events occurred in the post balance sheet period that would have an effect on the current financial statements or directors' report.

Accounting records

The measures taken by the directors to secure compliance with the requirements of sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function. The accounting records of the company are located at 33-34 Main Street, Malahide, Co. Dublin.

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Directors report (continued)

Relevant audit information

In the case of each of the persons who are directors at the time this report is approved in accordance with section 332 of Companies Act 2014:

- so far as each director is aware, there is no relevant audit information of which the company's statutory auditors are unaware, and
- each director has taken all the steps that he or she ought to have taken as a director in order to make himself or herself aware of any relevant audit information and to establish that the company's statutory auditors are aware of that information.

Auditors

In accordance with section 383(2) of the Companies Act 2014 the company's auditors CSA Accountants will be reappointed for the coming financial year.

This report was approved by the board of directors on 26th April 2024 and signed on behalf of the board by:

Mr. Dean Mulligan
Director

Mr. Anthony Staines
Director

**North Dublin Regional Drugs Task Force CLG
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Directors responsibilities statement

The directors are responsible for preparing the directors report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the profit or loss 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 and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, 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.

**Independent auditor's report to the members of
North Dublin Regional Drugs Task Force CLG**

Report on the audit of the financial statements

Opinion

I have audited the financial statements of North Dublin Regional Drugs Task Force CLG (the 'company') for the financial year ended 31st December 2023 which comprise the income and expenditure account, statement of income and retained earnings, balance sheet, statement of cash flows and notes to the financial statements, including a summary of significant accounting policies set out in note 3. The financial reporting framework that has been applied in their preparation is Irish law and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

In my opinion, the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31st December 2023 and of its deficit for the financial 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

I conducted my audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. My responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. I am independent of the company in accordance with the ethical requirements that are relevant to my audit of the financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Conclusions relating to going concern

In auditing the financial statements, I 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 I have performed, I 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 when the financial statements are authorised for issue.

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

Other Information

The directors are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and my auditor's report thereon. My opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in my report, I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am 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 I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

I have nothing to report in this regard.

**Independent auditor's report to the members of
North Dublin Regional Drugs Task Force CLG (continued)**

Opinions on other matters prescribed by the Companies Act 2014

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

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

I have obtained all the information and explanations which I consider necessary for the purposes of my audit.

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

Matters on which we are required to report by exception

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, I have not identified material misstatements in the directors' report.

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

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the directors' responsibilities statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as 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 company'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 management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

My 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 my 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 to the members of
North Dublin Regional Drugs Task Force CLG (continued)**

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

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

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

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

My report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. My audit work has been undertaken so that I might state to the company's members those matters I am required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's members, as a body, for my audit work, for this report, or for the opinions I have formed.



Mr. Claude Scully
Scully Accountancy & Taxation Services Limited
Chartered Certified Accountant & Statutory Auditor
121 Gaybrook Lawns
Malahide
Co. Dublin

26th April 2024

North Dublin Regional Drugs Task Force CLG
(A Company Limited by Guarantee and not having Share Capital)

Income and expenditure account
Financial year ended 31st December 2023

	Note	2023 €	2022 €
Income	5	1,110,747	1,115,770
Administrative expenses		(1,118,905)	(1,077,092)
Surplus / (deficit) for the year	6	(8,158)	38,678
Surplus / (deficit) before taxation		(8,158)	38,678
Tax on surplus / (deficit)		-	-
Surplus / (deficit) for the financial year		(8,158)	38,678

All the activities of the company are from continuing operations.

The company has no other recognised items of income and expenses other than the results for the financial year as set out above.

The notes on pages 13 to 31 form part of these financial statements.

North Dublin Regional Drugs Task Force CLG
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Statement of income and retained earnings
Financial year ended 31st December 2023

	2023	2022
	€	€
Surplus / (deficit) for the financial year	(8,158)	38,678
Retained earnings at the start of the financial year	110,699	72,021
Retained earnings at the end of the financial year	<u>102,541</u>	<u>110,699</u>

North Dublin Regional Drugs Task Force CLG
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Balance sheet
As at 31st December 2023

	Note	€	2023 €	€	2022 €
Fixed assets					
Tangible assets	9	86,986		132,523	
			86,986		132,523
Current assets					
Debtors	10	18,684		158,416	
Cash at bank and in hand		624,636		190,290	
		643,320		348,706	
Creditors: amounts falling due within one year	11	(589,448)		(303,245)	
Net current assets			53,872		45,461
Total assets less current liabilities			140,858		177,984
Creditors: amounts falling due after more than one year	12		(38,317)		(67,285)
Net assets			102,541		110,699
Capital and reserves					
Income and expenditure account	15		102,541		110,699
Members funds			102,541		110,699

These financial statements were approved by the board of directors on 26th April 2024 and signed on behalf of the board by:

Mr. Dean Mulligan
Director

Mr. Anthony Staines
Director

The notes on pages 13 to 31 form part of these financial statements.

North Dublin Regional Drugs Task Force CLG
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Statement of cash flows
Financial year ended 31st December 2023

	2023	2022
	€	€
Cash flows from operating activities		
Surplus / (deficit) for the financial year	(8,158)	38,678
<i>Adjustments for:</i>		
Depreciation of tangible assets	45,537	46,274
Accrued expenses/(income)	154,394	(137,280)
<i>Changes in:</i>		
Trade and other debtors	(16,113)	20,371
Trade and other creditors	243,696	39,175
Cash generated from operations	419,356	7,218
Net cash from operating activities	<u>419,356</u>	<u>7,218</u>
Cash flows from investing activities		
Purchase of tangible assets	-	(36,530)
Net cash from/(used in) investing activities	<u>-</u>	<u>(36,530)</u>
Net increase/(decrease) in cash and cash equivalents	419,356	(29,312)
Cash and cash equivalents at beginning of financial year	168,365	197,676
Cash and cash equivalents at end of financial year	<u>587,721</u>	<u>168,364</u>

North Dublin Regional Drugs Task Force CLG
(A Company Limited by Guarantee and not having Share Capital)

Notes to the financial statements
Financial year ended 31st December 2023

1. General information

The company is a private company limited by guarantee, registered in Ireland. The address of the registered office is North Dublin Regional Drugs Task Force CLG, 33-34 Main Street, Malahide, Co. Dublin.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

3. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Judgements and key sources of estimation uncertainty

No critical estimates or judgements were made during the preparation of the financial statements, therefore there are no disclosures regarding same.

Income

Income consists primarily of state funding but also ad hoc grants and donations. These are recognised in the financial statements when realised or when the ultimate cash realisation of which can be assessed with reasonable certainty.

Grant income from public sector bodies, state agencies and other sundry sources are initially credited to the balance sheet under deferred income and are only recognised as income in the Income and Expenditure Account when the associated expense for which the grant was originally received has occurred.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes and VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure comprises those costs incurred by the company in the delivery of its services for its beneficiaries. It includes both costs that can be allocated directly to such services and also those costs of an indirect nature to support them.

Costs include governance costs associated with meeting the constitutional and statutory requirements of the company and include the audit fees and costs linked to the strategic management of the company.

North Dublin Regional Drugs Task Force CLG
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Notes to the financial statements (continued)
Financial year ended 31st December 2023

Tangible assets

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery	- 15%	straight line
Fittings fixtures and equipment	- 15%	straight line

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

North Dublin Regional Drugs Task Force CLG
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Notes to the financial statements (continued)
Financial year ended 31st December 2023

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the company will comply with the conditions attaching to them and the grants will be received.

Government grants are recognised using the accrual model and the performance model.

Under the accrual model, government grants relating to revenue are recognised on a systematic basis over the periods in which the company recognises the related costs for which the grant is intended to compensate. Grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs are recognised in income in the period in which it becomes receivable.

Grants relating to assets are recognised in income on a systematic basis over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income and not deducted from the carrying amount of the asset.

Under the performance model, where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

4. Limited by guarantee

The company is a company limited by guarantee and not having a share capital. The liability of the members is limited. In the event of a winding up of the company, each member undertakes to contribute to the assets of the company for payment of the debts and liabilities of the company of such amount as may be required but not exceeding one euro.

North Dublin Regional Drugs Task Force CLG
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Notes to the financial statements (continued)
Financial year ended 31st December 2023

5. Income

Income arises from:

	2023	2022
	€	€
DOH: N6 Operational Budget	188,533	188,533
DOH: N25 Community Care Service	282,485	282,485
DOH: N22 Child & Family Programmes	134,513	160,786
DOH: N12 Travellers Addiction Service	20,000	40,000
CHO-9: Addiction Counselling	10,000	10,000
DOH: Strand 1 Planet Youth	10,000	16,476
DOH: Strand 2 SUPPORT	65,021	82,208
DOH: Strand 3 DRIVE	75,611	49,389
CHO-9: Health Promotion Programme	58,322	52,413
CHO-9: Task Force & Family Support Premises	30,000	30,000
DOH: Swords Youth Drug Team	97,073	97,073
DOH: Covid-19 Restoration of Drug & Alcohol Service	-	8,836
Cocaine Programme	6,738	-
Project Support & Worker	7,139	-
WISE Programme	32,355	-
Capital Grants Amortisation	31,419	31,419
SAMH: Youth Counselling Fundraising	-	8,535
Fingal County Council	694	-
Other Funding & Grants	60,844	57,617
	<u>1,110,747</u>	<u>1,115,770</u>

The whole of income is attributable to the principal activity of the company which is wholly undertaken in Ireland.

6. Surplus / (deficit) for the year

Surplus / (deficit) for the year is stated after charging/(crediting):

	2023	2022
	€	€
Depreciation of tangible assets	45,537	46,274
Fees payable for the audit of the financial statements	<u>6,000</u>	<u>6,000</u>

North Dublin Regional Drugs Task Force CLG
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Notes to the financial statements (continued)
Financial year ended 31st December 2023

7. Staff costs

The average number of persons employed by the company during the financial year, including the directors, was as follows:

	2023	2022
	Number	Number
Administration	1	1
Counsellors	1	1
Community case workers	6	6
Prevention Co-ordinator	1	1
Family support specialists	2	2
	<u>11</u>	<u>11</u>

The aggregate payroll costs incurred during the financial year were:

	2023	2022
	€	€
Wages and salaries	523,421	456,954
Social insurance costs	55,891	49,257
	<u>579,312</u>	<u>506,211</u>

8. Appropriations of income and expenditure account

	2023	2022
	€	€
At the start of the financial year	110,699	72,021
Surplus / (deficit) for the financial year	(8,158)	38,678
At the end of the financial year	<u>102,541</u>	<u>110,699</u>

North Dublin Regional Drugs Task Force CLG
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Notes to the financial statements (continued)
Financial year ended 31st December 2023

9. Tangible assets

	Plant and machinery	Fixtures, fittings and equipment	Total
	€	€	€
Cost			
At 1st January 2023 and 31st December 2023	<u>281,137</u>	<u>40,844</u>	<u>321,981</u>
Depreciation			
At 1st January 2023	157,207	32,251	189,458
Charge for the financial year	<u>42,171</u>	<u>3,366</u>	<u>45,537</u>
At 31st December 2023	<u>199,378</u>	<u>35,617</u>	<u>234,995</u>
Carrying amount			
At 31st December 2023	<u>81,759</u>	<u>5,227</u>	<u>86,986</u>
At 31st December 2022	<u>123,930</u>	<u>8,593</u>	<u>132,523</u>

10. Debtors

	2023	2022
	€	€
Other debtors	36,915	21,925
Prepayments	13,133	12,010
Accrued income	<u>5,551</u>	<u>146,406</u>
	<u>55,599</u>	<u>180,341</u>

11. Creditors: amounts falling due within one year

	2023	2022
	€	€
Trade creditors	(5,299)	49,780
Tax and social insurance:		
PAYE and social welfare	25,457	22,076
Accruals	38,968	25,429
Government grants	28,969	31,419
Other deferred income	<u>501,353</u>	<u>174,541</u>
	<u>589,448</u>	<u>303,245</u>

North Dublin Regional Drugs Task Force CLG
(A Company Limited by Guarantee and not having Share Capital)

Notes to the financial statements (continued)
Financial year ended 31st December 2023

12. Creditors: amounts falling due after more than one year

	2023	2022
	€	€
Government grants	38,317	67,285
	<u>38,317</u>	<u>67,285</u>

13. Government grants

	2023	2022
	€	€
At the start of the financial year	98,704	97,514
Grants received or receivable	-	32,609
Released to profit or loss	(31,419)	(31,419)
At the end of the financial year	<u>67,285</u>	<u>98,704</u>

The amounts recognised in the financial statements for government grants are as follows:

	2023	2022
	€	€
Recognised in creditors:		
Deferred government grants due within one year	28,969	31,419
Deferred government grants due after more than one year	38,316	67,285
	<u>67,285</u>	<u>98,704</u>

14. Financial instruments

The carrying amount for each category of financial instruments is as follows:

	2023	2022
	€	€
Financial assets that are debt instruments measured at amortised cost		
Other debtors	36,915	21,925
Cash at bank and in hand	587,721	168,365
	<u>624,636</u>	<u>190,290</u>
Financial liabilities measured at amortised cost		
Trade creditors	(5,299)	49,780
Deferred Income	501,353	174,541
	<u>496,054</u>	<u>224,321</u>

North Dublin Regional Drugs Task Force CLG
(A Company Limited by Guarantee and not having Share Capital)

Notes to the financial statements (continued)
Financial year ended 31st December 2023

15. Reserves

The only reserve held by the company is the revenue reserve represented by the surplus or deficit on the income and expenditure account.

16. Analysis of changes in net debt

	At 1st January 2023	Cash flows	At 31st December 2023
	€	€	€
Cash and cash equivalents	<u>190,290</u>	<u>434,346</u>	<u>624,636</u>

17. Key management personnel

The key management personnel of the company throughout the financial year 2023 were the directors' and also the task force co-ordinator Ms. Brid Walsh. None of the key management personnel were employed by the company and neither do they receive any form of salary or emoluments from the company.

18. Controlling party

The company is controlled by the members of the company who are listed on the Directors and Other Information Page. Members have one vote each at meetings of the company.

North Dublin Regional Drugs Task Force CLG
(A Company Limited by Guarantee and not having Share Capital)

Notes to the financial statements (continued)
Financial year ended 31st December 2023

19. State Funding Analysis

Agency	HSE
Sponsoring Government Department	Department of Health
Grant Programme	Operational Budget
Purpose of Programme	Provision of Service Agreement
Total Grant	€188,533
Term	Expires 31st December 2023

Accounting for Grants	
- Grant deferred from 2022	-
- Grant received during 2023	€188,533
- Grant taken to income for 2023	€188,533
- Grant deferred as at 31st December 2023	-
Expenditure in 2023	€188,533
Capital Grant	Nil
Restrictions on use	Service Provision

Agency	HSE
Sponsoring Government Department	Department of Health
Grant Programme	Community Care Services
Purpose of Programme	Provision of Service Agreement
Total Grant	€282,485
Term	Expires 31st December 2023

Accounting for Grants	
- Grant deferred from 2022	-
- Grant received during 2023	€282,485
- Grant taken to income for 2023	€282,485
- Grant deferred as at 31st December 2023	-
Expenditure in 2023	€282,485
Capital Grant	Nil
Restrictions on use	Service Provision

North Dublin Regional Drugs Task Force CLG
(A Company Limited by Guarantee and not having Share Capital)

Notes to the financial statements (continued)
Financial year ended 31st December 2023

Agency	ETB
Sponsoring Government Department	Department of Health
Grant Programme	ETB Child & Family Programmes
Purpose of Programme	Provision of Service Agreement
Total Grant	€169,152
Term	Expires 31st December 2023

Accounting for Grants	
- Grant deferred from 2022	€20,009
- Grant received during 2023	€169,152
- Grant taken to income for 2023	€134,513
- Grant deferred as at 31st December 2023	€54,648
Expenditure in 2023	€134,513
Capital Grant	Nil
Restrictions on use	Service Provision

Agency	HSE
Sponsoring Government Department	Department of Health
Grant Programme	Travellers Addiction Service
Purpose of Programme	Provision of Service Agreement
Total Grant	€40,000
Term	Expires 31st December 2023

Accounting for Grants	
- Grant deferred from 2022	-
- Grant received during 2023	€40,000
- Grant taken to income for 2023	€20,000
- Grant deferred as at 31st December 2023	€20,000
Expenditure in 2023	€20,000
Capital Grant	Nil
Restrictions on use	Service Provision

North Dublin Regional Drugs Task Force CLG
(A Company Limited by Guarantee and not having Share Capital)

Notes to the financial statements (continued)
Financial year ended 31st December 2023

Agency	HSE
Sponsoring Government Department	Department of Health
Grant Programme	Addiction Counselling
Purpose of Programme	Provision of Service Agreement
Total Grant	€10,000
Term	Expires 31st December 2023

Accounting for Grants	
- Grant deferred from 2022	-
- Grant received during 2023	€10,000
- Grant taken to income for 2023	€10,000
- Grant deferred as at 31st December 2023	-
Expenditure in 2023	€10,000
Capital Grant	Nil
Restrictions on use	Service Provision

Agency	Fingal County Council
Sponsoring Government Department	-
Grant Programme	Research Development Fund
Purpose of Programme	Provision of Service Agreement
Total Grant	€7,650
Term	On-going project since 2018

Accounting for Grants	
- Grant deferred from 2022	€5,650
- Grant received during 2023	-
- Grant taken to income for 2023	-
- Grant deferred as at 31st December 2023	€5,650
Expenditure in 2023	-
Capital Grant	Nil
Restrictions on use	Service Provision

North Dublin Regional Drugs Task Force CLG
(A Company Limited by Guarantee and not having Share Capital)

Notes to the financial statements (continued)
Financial year ended 31st December 2023

Agency	HSE CHO-9
Sponsoring Government Department	Department of Health
Grant Programme	Health Promotion Programme
Purpose of Programme	Provision of Service Agreement
Total Grant	€60,000
Term	Expires 31st December 2023
Accounting for Grants	
- Grant deferred from 2022	€18,815
- Grant received during 2023	€60,000
- Grant taken to income for 2023	€58,322
- Grant deferred as at 31st December 2023	€20,493
Expenditure in 2023	€58,322
Capital Grant	Nil
Restrictions on use	Service Provision
Agency	HSE CHO-9
Sponsoring Government Department	Department of Health
Grant Programme	Section 39 Pay Restoration
Purpose of Programme	Provision of Service Agreement
Total Grant	€46,894
Term	Expires 31st December 2023
Accounting for Grants	
- Grant deferred from 2022	-
- Grant received during 2023	€46,894
- Grant taken to income for 2023	€46,894
- Grant deferred as at 31st December 2023	-
Expenditure in 2023	€46,894
Capital Grant	Nil
Restrictions on use	Service Provision

North Dublin Regional Drugs Task Force CLG
(A Company Limited by Guarantee and not having Share Capital)

Notes to the financial statements (continued)
Financial year ended 31st December 2023

Agency	HSE
Sponsoring Government Department	Department of Health
Grant Programme	Strand 1 Planet Youth
Purpose of Programme	Provision of Service Agreement
Total Grant	€10,000
Term	Expires 31st December 2023

Accounting for Grants	
- Grant deferred from 2022	-
- Grant received during 2023	€10,000
- Grant taken to income for 2023	€10,000
- Grant deferred as at 31st December 2023	-
Expenditure in 2023	€10,000
Capital Grant	Nil
Restrictions on use	Service Provision

Agency	HSE CHO-9
Sponsoring Government Department	Department of Health
Grant Programme	Swords Youth Drug Team
Purpose of Programme	Provision of Service Agreement
Total Grant	€97,073
Term	Expires 31st December 2023

Accounting for Grants	
- Grant deferred from 2022	-
- Grant received during 2023	€97,073
- Grant taken to income for 2023	€97,073
- Grant deferred as at 31st December 2023	-
Expenditure in 2023	€97,073
Capital Grant	Nil
Restrictions on use	Service Provision

North Dublin Regional Drugs Task Force CLG
(A Company Limited by Guarantee and not having Share Capital)

Notes to the financial statements (continued)
Financial year ended 31st December 2023

Agency	HSE CHO-9
Sponsoring Government Department	Department of Health
Grant Programme	Strand 3 DRIVE
Purpose of Programme	Provision of Service Agreement
Total Grant	€200,000
Term	Expires 31st December 2023
Accounting for Grants	
- Grant deferred from 2022	€59,668
- Grant received during 2023	€200,000
- Grant taken to income for 2023	€75,611
- Grant deferred as at 31st December 2023	€184,057
Expenditure in 2023	€75,611
Capital Grant	Nil
Restrictions on use	Service Provision
Agency	HSE CHO-9
Sponsoring Government Department	Department of Health
Grant Programme	Project Support & Worker
Purpose of Programme	Provision of Service Agreement
Total Grant	€70,000
Term	Expires 31st December 2023
Accounting for Grants	
- Grant deferred from 2022	-
- Grant received during 2023	€70,000
- Grant taken to income for 2023	€7,139
- Grant deferred as at 31st December 2023	€62,861
Expenditure in 2023	€7,139
Capital Grant	Nil
Restrictions on use	Service Provision

North Dublin Regional Drugs Task Force CLG
(A Company Limited by Guarantee and not having Share Capital)

Notes to the financial statements (continued)
Financial year ended 31st December 2023

Agency	HSE CHO-9
Sponsoring Government Department	Department of Health
Grant Programme	Cocaine Group
Purpose of Programme	Provision of Service Agreement
Total Grant	€17,528
Term	Expires 31st December 2023

Accounting for Grants	
- Grant deferred from 2022	€11,685
- Grant received during 2023	€17,528
- Grant taken to income for 2023	€6,738
- Grant deferred as at 31st December 2023	€22,474
Expenditure in 2023	-
Capital Grant	Nil
Restrictions on use	Service Provision

Agency	HSE
Sponsoring Government Department	Department of Health
Grant Programme	Strand 2 SUPPORT (Service User Project)
Purpose of Programme	Provision of Service Agreement
Total Grant	€60,000
Term	Expires 31st December 2023

Accounting for Grants	
- Grant deferred from 2022	€8,450
- Grant received during 2023	€60,000
- Grant taken to income for 2023	€65,021
- Grant deferred as at 31st December 2023	€3,429
Expenditure in 2023	€65,021
Capital Grant	Nil
Restrictions on use	Service Provision

North Dublin Regional Drugs Task Force CLG
(A Company Limited by Guarantee and not having Share Capital)

Notes to the financial statements (continued)
Financial year ended 31st December 2023

Agency	HSE CHO-9
Sponsoring Government Department	Department of Health
Grant Programme	Task Force & Family Support Premises
Purpose of Programme	Provision of Service Agreement
Total Grant	€30,000
Term	Expires 31st December 2023

Accounting for Grants	
- Grant deferred from 2022	-
- Grant received during 2023	€30,000
- Grant taken to income for 2023	€30,000
- Grant deferred as at 31st December 2023	-
Expenditure in 2023	€30,000
Capital Grant	Nil
Restrictions on use	Service Provision

Agency	HSE CHO-9
Sponsoring Government Department	Department of Health
Grant Programme	Support NIC Recovery Worker
Purpose of Programme	Provision of Service Agreement
Total Grant	€19,655
Term	Expires 31st December 2023

Accounting for Grants	
- Grant deferred from 2022	-
- Grant received during 2023	€19,655
- Grant taken to income for 2023	-
- Grant deferred as at 31st December 2023	€19,655
Expenditure in 2023	-
Capital Grant	-
Restrictions on use	Service Provision

North Dublin Regional Drugs Task Force CLG
(A Company Limited by Guarantee and not having Share Capital)

Notes to the financial statements (continued)
Financial year ended 31st December 2023

Agency	HSE CHO-9
Sponsoring Government Department	Department of Health
Grant Programme	Evaluate Janus
Purpose of Programme	Provision of Service Agreement
Total Grant	-
Term	Expires 31st December 2023
Accounting for Grants	
- Grant deferred from 2022	€5,018
- Grant received during 2023	-
- Grant taken to income for 2023	-
- Grant deferred as at 31st December 2023	€5,018
Expenditure in 2023	-
Capital Grant	Nil
Restrictions on use	Service Provision
Agency	HSE CHO-9
Sponsoring Government Department	Department of Health
Grant Programme	CSEF SUPPORT
Purpose of Programme	Provision of Service Agreement
Total Grant	€20,000
Term	Expires 31st December 2023
Accounting for Grants	
- Grant deferred from 2022	€20,000
- Grant received during 2023	-
- Grant taken to income for 2023	-
- Grant deferred as at 31st December 2023	€20,000
Expenditure in 2023	-
Capital Grant	Nil
Restrictions on use	Service Provision

North Dublin Regional Drugs Task Force CLG
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Notes to the financial statements (continued)
Financial year ended 31st December 2023

Agency	HSE CHO-9
Sponsoring Government Department	Department of Health
Grant Programme	WISE Programme
Purpose of Programme	Provision of Service Agreement
Total Grant	€60,000
Term	Expires 31st December 2023
Accounting for Grants	
- Grant deferred from 2022	€20,000
- Grant received during 2023	€60,000
- Grant taken to income for 2023	€32,355
- Grant deferred as at 31st December 2023	€47,645
Expenditure in 2023	-
Capital Grant	Nil
Restrictions on use	Service Provision
Agency	HSE CHO-9
Sponsoring Government Department	Department of Health
Grant Programme	Janus Training
Purpose of Programme	Provision of Service Agreement
Total Grant	€10,812
Term	Expires 31st December 2023
Accounting for Grants	
- Grant deferred from 2022	€5,246
- Grant received during 2023	-
- Grant taken to income for 2023	-
- Grant deferred as at 31st December 2023	€5,246
Expenditure in 2023	-
Capital Grant	Nil
Restrictions on use	Service Provision

North Dublin Regional Drugs Task Force CLG
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Notes to the financial statements (continued)
Financial year ended 31st December 2023

Agency	HSE CHO-9
Sponsoring Government Department	Department of Health
Grant Programme	Once Off Inflation Funding
Purpose of Programme	Provision of Service Agreement
Total Grant	€34,043
Term	Expires 31st December 2023
Accounting for Grants	
- Grant deferred from 2022	-
- Grant received during 2023	€34,043
- Grant taken to income for 2023	€3,866
- Grant deferred as at 31st December 2023	€30,177
Expenditure in 2023	-
Capital Grant	Nil
Restrictions on use	Service Provision

20. Approval of financial statements

The board of directors approved these financial statements for issue on 26th April 2024.

North Dublin Regional Drugs Task Force CLG
(A Company Limited by Guarantee and not having Share Capital)

The following pages do not form part of the statutory accounts.

North Dublin Regional Drugs Task Force CLG
(A Company Limited by Guarantee and not having Share Capital)

Detailed profit and loss account
Financial year ended 31st December 2023

	2023 €	2022 €
Turnover		
DOH: N6 Operational Budget	188,533	188,533
DOH: N25 Community Care Service	282,485	282,485
DOH: N22 Child & Family Programmes	134,513	160,786
DOH: N12 Travellers Addiction Service	20,000	40,000
CHO-9: Addiction Counselling	10,000	10,000
DOH: Strand 1 Planet Youth	10,000	16,476
DOH: Strand 2 SUPPORT	65,021	82,208
DOH: Strand 3 DRIVE	75,611	49,389
CHO-9: Health Promotion Programme	58,322	52,413
CHO-9: Task Force & Family Support Premises	30,000	30,000
DOH: Swords Youth Drug Team	97,073	97,073
DOH: Covid-19 Restoration of Drug & Alcohol Service	-	8,836
Cocaine Programme	6,738	-
Project Support & Worker	7,139	-
WISE Programme	32,355	-
Capital Grants Amortisation	31,419	31,419
SAMH: Youth Counselling Fundraising	-	8,535
Fingal County Council	694	-
Other Funding & Grants	60,844	57,617
	<u>1,110,747</u>	<u>1,115,770</u>
Gross profit	<u>1,110,747</u>	<u>1,115,770</u>
Gross profit percentage	100.0%	100.0%
Overheads		
Administrative expenses		
Wages and salaries	(523,421)	(456,954)
Employer's PRSI contributions	(55,891)	(49,257)
Staff / Reps. training and expenses	(3,149)	(3,702)
CHO-9 Janus training	-	(5,567)
Rent payable	(74,210)	(71,452)
Rates	(469)	(4,421)
Service charges	(9,417)	(11,377)
Insurance	(1,683)	(2,787)
Light and heat	(15,629)	(13,200)
Cleaning	(10,606)	(4,200)
Repairs and maintenance	(2,409)	(2,369)
Front line staff supervision sessions	(3,600)	(4,490)
Child & family (incl. Balbriggan Inclusion Hub)	(96,913)	(92,516)
Counselling & programme support	(22,011)	(32,036)
Travellers programmes	(20,000)	(40,000)
Swords youth drug team	(97,073)	(97,073)

North Dublin Regional Drugs Task Force CLG
(A Company Limited by Guarantee and not having Share Capital)

Detailed profit and loss account (continued)
Financial year ended 31st December 2023

	2023	2022
	€	€
Strand 3 : DRIVE	(11,525)	(11,437)
Strand 1 : Planet Youth	(26,233)	(12,556)
Strand 2 : SUPPORT	(5,918)	(7,462)
Printing, postage and stationery	(8,032)	(5,662)
Advertising and recruitment	(2,706)	(1,094)
Telephone	(11,480)	(11,449)
Computer costs	(20,960)	(26,861)
Travel and subsistence (staff & board)	(3,678)	(3,453)
Meetings and events costs	(13,155)	(5,337)
Legal, professional & research	(14,206)	(38,392)
Accountancy fees	(5,904)	(5,904)
Auditors remuneration	(6,000)	(6,000)
Bank charges	(308)	(325)
Canteen	(1,720)	(1,244)
General expenses	(4,262)	(1,264)
Subscriptions	(800)	(977)
Depreciation of tangible assets	(45,537)	(46,274)
	<u>(1,118,905)</u>	<u>(1,077,092)</u>
Surplus / (deficit) for the year	(8,158)	38,678
	0.7%	3.5%
Surplus / (deficit) for the year percentage		
(Loss)/profit before taxation	<u><u>(8,158)</u></u>	<u><u>38,678</u></u>