

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 2022

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 Mr. J.P. Browne (resigned 18th February 2022) Mr. Dean Mulligan Ms. Seána Ó Rodaigh (appointed 18th February 2022) Mr. Robert O'Donoghue (appointed 18th February 2022)
Members	Mr. Tony Murphy Ms. Grainne Maguire Ms. Nicola Smith
Secretary	Mr. J.P. Browne (resigned 18th February 2022) Mr. Dean Mulligan (appointed 18th February 2022)
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
(A Company Limited by Guarantee and not having Share Capital)

Directors report

The directors present their annual report and the audited financial statements of the company for the financial year ended 31st December 2022.

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

Mr. J.P. Browne (resigned 18th February 2022)

Mr. Dean Mulligan

Ms. Seána Ó Rodaigh (appointed 18th February 2022)

Mr. Robert O'Donoghue (appointed 18th February 2022)

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 and (5) Community Engagement.

Development and performance

2022 was an exceptionally busy time for the Task Force as it rebuilt its person-to-person frontline service delivery and expanded its supports for the communities of North Dublin. Notable developments during the year included but were not limited to: -

Expansions of services in its Balbriggan Hub with a full suite of services being delivered over two floors, due to resources from Head of Service Primary Care to address a ventilation issue on the third floor.

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.

The Task Force Coordinator was selected as only one of two people from Ireland to attend the Council of Europe Executive Training on substance use and online practises including gambling, gaming and problematic internet use for young people. She worked with counterparts involved in addiction policy from across Europe over two weeks during 2022 and brought back that insight to the Task Force and team to inform the prevention plan.

Taoiseach Micheal Martin launched the Task Force's Planet Youth Project and the prevention strategy was very active with a Transition Year programme and a parents resource and video among other supports. Through our SUPPORT project we have captured feedback from hundreds of service users to help inform service improvements.

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

The Task Force led in the national rollout of DRIVE and hosted seminar for 100 participants and have assigned a liaison person to rollout training to support family members and others impacted by drug related intimidation. 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 offering light food and tea/coffee in Balbriggan in August 2022 and hopes to build on this in 2023 to reduce stigma and make recovery visible.

The board continued to meet and the new structure with alternating directors' meetings and task force meetings has worked well and with full quorums at all meetings. The accounts were presented by the auditor and approved formally at the AGM on the 21st April 2023.

Assets and liabilities and financial position

At the financial year end 31st December 2022 the company held fixed assets with a net book value of €132,523 (2021 : €142,268), held current assets with a value of €348,706 (2021 : €251,982), owed current liabilities with a value of €303,245 (2021 : €251,242) and longer term deferred government capital grants of €67,285 (2021 : €70,987). There was a surplus on the income and expenditure account for the current year of €38,678 (2021 : Deficit €23,491). This surplus will be used to replenish retained reserves that reduced in the previous couple of years. The value of net assets was €110,699 (2021 : €72,021) 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.

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.

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Directors report (continued)

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.

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

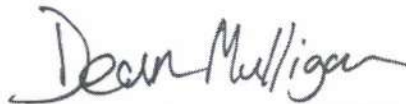
In accordance with section 383(2) of the Companies Act 2014 the company's auditors CSA Accountants will be reappointed for the coming financial year.

This report was approved by the board of directors on 21st April 2023 and signed on behalf of the board by:

Mr. Darragh O'Brien
Director



Mr. Dean Mulligan
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 2022 which comprise the income and expenditure account, the statement of income and retained reserves, 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 2022 and of its surplus 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 the provisions available for small entities, in the circumstances set out in note 18 to the financial statements, 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

I have nothing to report in respect of the following matters in relation to which ISAs (Ireland) require me to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other Information

The directors are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and 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)**

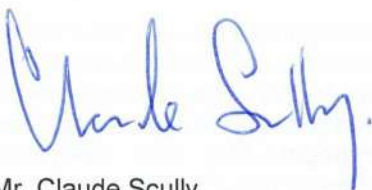
As part of an audit in accordance with ISAs (Ireland), I exercise professional judgment and maintain professional scepticism throughout the audit. I also:

- 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

21st April 2023

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 2022

	Note	2022 €	2021 €
Income	5	1,115,770	1,010,164
Administrative expenses		(1,077,092)	(1,033,655)
Surplus / (deficit) for the year	8	38,678	(23,491)
Tax on surplus / (deficit)		-	-
Surplus / (deficit) for the financial year		<u>38,678</u>	<u>(23,491)</u>

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 reserves
Financial year ended 31st December 2022

	2022	2021
	€	€
Surplus / (deficit) for the financial year	38,678	(23,491)
Retained reserves at the start of the financial year	<u>72,021</u>	<u>95,512</u>
Retained reserves at the end of the financial year	<u><u>110,699</u></u>	<u><u>72,021</u></u>

North Dublin Regional Drugs Task Force CLG
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Balance sheet
As at 31st December 2022

	Note	€	2022 €	€	2021 €
Fixed assets					
Tangible assets	11	132,523		142,268	
			132,523		142,268
Current assets					
Debtors	12	180,341		54,306	
Cash at bank and in hand		168,365		197,676	
		348,706		251,982	
Creditors: amounts falling due within one year	13	(303,245)		(251,242)	
Net current assets			45,461		740
Total assets less current liabilities			177,984		143,008
Creditors: amounts falling due after more than one year	14		(67,285)		(70,987)
Net assets			110,699		72,021
Capital and reserves					
Income and expenditure account	17		110,699		72,021
Members funds			110,699		72,021

These financial statements were approved by the board of directors on 21st April 2023 and signed on behalf of the board by:

Mr. Darragh O'Brien
Director

Mr. Dean Mulligan
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 2022

	2022	2021
	€	€
Cash flows from operating activities		
Surplus / (deficit) for the financial year	38,678	(23,491)
<i>Adjustments for:</i>		
Depreciation of tangible assets	46,274	41,152
Accrued expenses/(income)	(137,280)	13,602
<i>Changes in:</i>		
Trade and other debtors	20,371	16,827
Trade and other creditors	39,175	32,979
Cash generated from operations	<u>7,218</u>	<u>81,069</u>
Net cash from operating activities	<u><u>7,218</u></u>	<u><u>81,069</u></u>
Cash flows from investing activities		
Purchase of tangible assets	(36,530)	-
Net cash (used in)/from investing activities	<u><u>(36,530)</u></u>	<u><u>-</u></u>
Net increase/(decrease) in cash and cash equivalents	(29,312)	81,069
Cash and cash equivalents at beginning of financial year	<u>197,676</u>	<u>116,607</u>
Cash and cash equivalents at end of financial year	<u><u>168,364</u></u>	<u><u>197,676</u></u>

North Dublin Regional Drugs Task Force CLG
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Notes to the financial statements
Financial year ended 31st December 2022

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, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income and expenditure.

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.

North Dublin Regional Drugs Task Force CLG
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Notes to the financial statements (continued)
Financial year ended 31st December 2022

Income

Voluntary Income

Voluntary income is recognised in the period in which the organisation is entitled to the resource, receipt is virtually certain and when the amount can be measured with sufficient reliability.

Restricted Income

Income received by the company, the application of which is restricted to a specific purpose by the donor, is treated as restricted income and any unspent amounts are presented as deferred income on the balance sheet.

Unrestricted Income

Unrestricted income consists of General and Designated income:-

- General income comprise amounts which are expendable at the discretion of the board, in furtherance of the objectives of the company.
- Designated income comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations has an administrative purpose only and do not legally restrict the board's discretion to apply the funds.

Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any 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 activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary 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.

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.

North Dublin Regional Drugs Task Force CLG
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Notes to the financial statements (continued)
Financial year ended 31st December 2022

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.

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.

North Dublin Regional Drugs Task Force CLG
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Notes to the financial statements (continued)
Financial year ended 31st December 2022

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.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

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 2022

5. Income

Income arises from:

	2022	2021
	€	€
DOH: Operational Budget	188,533	188,533
DOH: Community Care Service	282,485	282,485
DOH: ETB Child & Family Programme	160,786	157,509
DOH: Travellers Addiction Service	40,000	40,000
DOH: Addiction Counselling	10,000	10,000
DOH: Strand 1 Planet Youth	16,476	12,500
DOH: Strand 2 SUPPORT	82,208	49,898
DOH: Strand 3 DRIVE	49,389	20,944
CHO-9: Health Promotion Programme	52,413	48,772
CHO-9: Task Force & Family Support Premises	30,000	30,000
CHO-9: Workforce Development Programme	-	1,444
DOH: Swords Youth Drug Team	97,073	97,073
CHO-9 SAMH Services (Winter Plan)	-	-
DOH: COVID-19 Restoration of Drug & Alcohol Service	8,836	1,164
Capital Grants Amortisation	31,419	26,527
SAMH: Youth Counselling Funding	8,535	1,000
Other Funding & Grants	57,617	42,315
	<u>1,115,770</u>	<u>1,010,164</u>

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

North Dublin Regional Drugs Task Force CLG
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Notes to the financial statements (continued)
Financial year ended 31st December 2022

6. 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 2022

Accounting for Grants	
- Grant deferred from 2021	-
- Grant received during 2022	€188,533
- Grant taken to income for 2022	€188,533
- Grant deferred as at 31st December 2022	-
Expenditure in 2022	€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 2022

Accounting for Grants	
- Grant deferred from 2021	-
- Grant received during 2022	€282,485
- Grant taken to income for 2022	€282,485
- Grant deferred as at 31st December 2022	-
Expenditure in 2022	€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 2022

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 2022

Accounting for Grants	
- Grant deferred from 2021	€11,643
- Grant received during 2022	€169,152
- Grant taken to income for 2022	€160,786
- Grant deferred as at 31st December 2022	€20,009
Expenditure in 2022	€160,786
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 2022

Accounting for Grants	
- Grant deferred from 2021	-
- Grant received during 2022	€40,000
- Grant taken to income for 2022	€40,000
- Grant deferred as at 31st December 2022	-
Expenditure in 2022	€40,000
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 2022

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 2022

Accounting for Grants	
- Grant deferred from 2021	-
- Grant received during 2022	€10,000
- Grant taken to income for 2022	€10,000
- Grant deferred as at 31st December 2022	-
Expenditure in 2022	€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 2021	€5,650
- Grant received during 2022	-
- Grant taken to income for 2022	-
- Grant deferred as at 31st December 2022	€5,650
Expenditure in 2022	-
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 2022

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 2022
Accounting for Grants	
- Grant deferred from 2021	€11,228
- Grant received during 2022	€60,000
- Grant taken to income for 2022	€52,413
- Grant deferred as at 31st December 2022	€18,815
Expenditure in 2022	€52,413
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	€24,384
Term	Expires 31st December 2022
Accounting for Grants	
- Grant deferred from 2021	-
- Grant received during 2022	€24,384
- Grant taken to income for 2022	€24,384
- Grant deferred as at 31st December 2022	-
Expenditure in 2022	€24,384
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 2022

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 2022

Accounting for Grants	
- Grant deferred from 2021	€6,476
- Grant received during 2022	€10,000
- Grant taken to income for 2022	€16,476
- Grant deferred as at 31st December 2022	-
Expenditure in 2022	€16,476
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 2022

Accounting for Grants	
- Grant deferred from 2021	-
- Grant received during 2022	€97,073
- Grant taken to income for 2022	€97,073
- Grant deferred as at 31st December 2022	-
Expenditure in 2022	€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 2022

Agency	HSE CHO-9
Sponsoring Government Department	Department of Health
Grant Programme	Strand 3 DRIVE
Purpose of Programme	Provision of Service Agreement
Total Grant	€30,000
Term	Expires 31st December 2022
Accounting for Grants	
- Grant deferred from 2021	€79,056
- Grant received during 2022	€30,000
- Grant taken to income for 2022	€49,389
- Grant deferred as at 31st December 2022	€59,668
Expenditure in 2022	€49,389
Capital Grant	Nil
Restrictions on use	Service Provision
Agency	HSE CHO-9
Sponsoring Government Department	Department of Health
Grant Programme	Restoration of Drug & Alcohol Service
Purpose of Programme	Provision of Service Agreement
Total Grant	€20,000
Term	Expires 31st December 2022
Accounting for Grants	
- Grant deferred from 2021	€8,836
- Grant received during 2022	-
- Grant taken to income for 2022	€8,836
- Grant deferred as at 31st December 2022	-
Expenditure in 2022	€8,836
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 2022

Agency	HSE CHO-9
Sponsoring Government Department	Department of Health
Grant Programme	Cocaine Group
Purpose of Programme	Provision of Service Agreement
Total Grant	€11,685
Term	Expires 31st December 2022

Accounting for Grants	
- Grant deferred from 2021	-
- Grant received during 2022	€11,685
- Grant taken to income for 2022	-
- Grant deferred as at 31st December 2022	€11,685
Expenditure in 2022	-
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	€30,000
Term	Years 2019, 2020 & 2021

Accounting for Grants	
- Grant deferred from 2021	€60,658
- Grant received during 2022	€30,000
- Grant taken to income for 2022	€82,208
- Grant deferred as at 31st December 2022	€8,450
Expenditure in 2022	€82,208
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 2022

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 2022

Accounting for Grants	
- Grant deferred from 2021	-
- Grant received during 2022	€30,000
- Grant taken to income for 2022	€30,000
- Grant deferred as at 31st December 2022	-
Expenditure in 2022	€30,000
Capital Grant	Nil
Restrictions on use	Service Provision

Agency	HSE CHO-9
Sponsoring Government Department	Department of Health
Grant Programme	Once Off Refurbishment
Purpose of Programme	Provision of Service Agreement
Total Grant	€32,609
Term	Expires 31st December 2022

Accounting for Grants	
- Grant deferred from 2021	-
- Grant received during 2022	€32,609
- Grant taken to income for 2022	-
- Grant deferred as at 31st December 2022	-
Expenditure in 2022	-
Capital Grant	€32,609
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 2022

Agency	HSE CHO-9
Sponsoring Government Department	Department of Health
Grant Programme	Evaluate Janus
Purpose of Programme	Provision of Service Agreement
Total Grant	€11,685
Term	Expires 31st December 2022

Accounting for Grants	
- Grant deferred from 2021	-
- Grant received during 2022	€11,685
- Grant taken to income for 2022	€6,667
- Grant deferred as at 31st December 2022	€5,018
Expenditure in 2022	€6,667
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 2022

Accounting for Grants	
- Grant deferred from 2021	-
- Grant received during 2022	€20,000
- Grant taken to income for 2022	-
- Grant deferred as at 31st December 2022	€20,000
Expenditure in 2022	-
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 2022

Agency	HSE CHO-9
Sponsoring Government Department	Department of Health
Grant Programme	WISE Programme
Purpose of Programme	Provision of Service Agreement
Total Grant	€20,000
Term	Expires 31st December 2022

Accounting for Grants	
- Grant deferred from 2021	-
- Grant received during 2022	€20,000
- Grant taken to income for 2022	-
- Grant deferred as at 31st December 2022	€20,000
Expenditure in 2022	-
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 2022

Accounting for Grants	
- Grant deferred from 2021	-
- Grant received during 2022	€10,812
- Grant taken to income for 2022	€5,567
- Grant deferred as at 31st December 2022	€5,246
Expenditure in 2022	€5,567
Capital Grant	Nil
Restrictions on use	Service Provision

8. Surplus / (deficit) for the year

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

	2022	2021
	€	€
Depreciation of tangible assets	46,274	41,152
Fees payable for the audit of the financial statements	2,214	2,214
	<u> </u>	<u> </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 2022

9. Staff costs

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

	2022	2021
	Number	Number
Administration	1	1
Counsellors	1	1
Community Case Workers	6	6
Prevention Co-ordinator	1	1
Family Support Specialist & Worker	2	2
Family Support and DRIVE Co-ordinator	1	-
Manager CCS	1	1
Support Coordinator	1	1
	<u>14</u>	<u>13</u>

The aggregate payroll costs incurred during the financial year were:

	2022	2021
	€	€
Wages and salaries	456,954	463,558
Social insurance costs	49,257	50,427
	<u>506,211</u>	<u>513,985</u>

In the financial year ended 31st December 2022 no employees received benefits in excess of €60,000.

10. Appropriations of income and expenditure account

	2022	2021
	€	€
At the start of the financial year	72,021	95,512
Surplus / (deficit) for the financial year	38,678	(23,491)
At the end of the financial year	<u>110,699</u>	<u>72,021</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 2022

11. Tangible assets

	Plant and machinery	Fixtures, fittings and equipment	Total
	€	€	€
Cost			
At 1st January 2022	248,529	36,923	285,452
Additions	32,609	3,921	36,530
At 31st December 2022	<u>281,138</u>	<u>40,844</u>	<u>321,982</u>
Depreciation			
At 1st January 2022	115,036	28,148	143,184
Charge for the financial year	42,171	4,104	46,275
At 31st December 2022	<u>157,207</u>	<u>32,252</u>	<u>189,459</u>
Carrying amount			
At 31st December 2022	<u>123,931</u>	<u>8,592</u>	<u>132,523</u>
At 31st December 2021	<u>133,493</u>	<u>8,775</u>	<u>142,268</u>

12. Debtors

	2022	2021
	€	€
Other debtors	21,925	29,082
Prepayments	12,010	25,224
Accrued income	146,406	-
	<u>180,341</u>	<u>54,306</u>

13. Creditors: amounts falling due within one year

	2022	2021
	€	€
Trade creditors	49,780	13,783
Tax and social insurance:		
PAYE and social welfare	22,076	11,082
Accruals	25,429	16,303
Government grants	31,419	26,527
Other deferred income	174,541	183,547
	<u>303,245</u>	<u>251,242</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 2022

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

	2022	2021
	€	€
Government grants	67,285	70,987

15. Government grants

	2022	2021
	€	€
At the start of the financial year	97,514	124,041
Grants received or receivable	32,609	-
Released to profit or loss	(31,419)	(26,527)
At the end of the financial year	98,704	97,514

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

	2022	2021
	€	€
Recognised in creditors:		
Deferred government grants due within one year	31,419	26,527
Deferred government grants due after more than one year	67,285	70,987
	98,704	97,514

16. Financial instruments

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

	2022	2021
	€	€
Financial assets that are debt instruments measured at amortised cost		
Other debtors	21,925	29,082
Cash at bank and in hand	168,365	197,676
	190,290	226,758
Financial liabilities measured at amortised cost		
Trade creditors	49,780	13,783
Deferred Income	174,541	183,547
	224,321	197,330

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 2022

17. Reserves

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

18. Ethical standards

In common with companies of similar size and nature we use our auditors to assist us in the preparation of the statutory financial statements and in the processing of payroll.

19. Key management personnel

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

20. 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.

21. Approval of financial statements

The board of directors approved these financial statements for issue on 21st April 2023.

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 income and expenditure account
Financial year ended 31st December 2022

	2022 €	2021 €
Income		
DOH: N6 Operational Budget	188,533	188,533
DOH: N25 Community Care Service	282,485	282,485
DOH: N22 Child & Family Programmes	160,786	157,509
DOH: N12 Travellers Addiction Service	40,000	40,000
CHO-9: Addiction Counselling	10,000	10,000
DOH: Strand 1 Planet Youth	16,476	12,500
DOH: Strand 2 SUPPORT	82,208	49,898
DOH: Strand 3 DRIVE	49,389	20,944
CHO-9: Health Promotion Programme	52,413	48,772
CHO-9: Task Force & Family Support Premises	30,000	30,000
CHO-9: Workforce Development Programme	-	1,444
DOH: Swords Youth Drug Team	97,073	97,073
DOH: Covid-19 Restoration of Drug & Alcohol Service	8,836	1,164
Capital Grants Amortisation	31,419	26,527
SAMH: Youth Counselling Fundraising	8,535	1,000
Other Funding & Grants	57,617	42,315
Total Income	1,115,770	1,010,164
Administrative expenses		
Wages and salaries	(456,954)	(463,558)
Employer's PRSI contributions	(49,257)	(50,427)
Staff / Reps. training and expenses	(3,702)	(1,891)
CHO-9 Janus training	(5,567)	-
Rent payable	(71,452)	(77,813)
Rates	(4,421)	-
Service charges	(11,377)	(4,629)
Insurance	(2,787)	(111)
Light and heat	(13,200)	96
Cleaning	(4,200)	(730)
Repairs and maintenance	(2,369)	(2,726)
Front line staff supervision sessions	(4,490)	(5,240)
Child & family (incl. Balbriggan Inclusion Hub)	(92,516)	(86,329)
Counselling & programme support	(32,036)	(25,793)
Travellers programmes	(40,000)	(40,000)
Swords youth drug team	(97,073)	(97,073)
Covid-19 Cocoon Donabate	-	(21,524)
Strand 3 : DRIVE	(11,437)	(19,375)
Strand 1 : Planet Youth	(12,556)	(12,500)
Strand 2 : SUPPORT	(7,462)	-
Printing, postage and stationery	(5,662)	(12,215)
Advertising and recruitment	(1,094)	-
Telephone	(11,449)	(11,687)
Computer costs	(26,861)	(40,724)

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

Detailed income and expenditure account (continued)
Financial year ended 31st December 2022

	2022	2021
	€	€
Travel and subsistence (staff & board)	(3,453)	(4,167)
Meetings and events costs	(5,337)	-
Legal, professional & research	(48,082)	(7,640)
Auditors remuneration	(2,214)	(2,214)
Bank charges	(325)	(298)
Canteen	(1,244)	(2,636)
General expenses	(1,264)	(647)
Subscriptions	(977)	(652)
Depreciation of tangible assets	(46,274)	(41,152)
Total Expenditure	(1,077,092)	(1,033,655)
 Surplus / (deficit) for the year	 <u>38,678</u>	 <u>(23,491)</u>