

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 2021

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

Contents

	Page
Directors and other information	1
Directors report	2 - 5
Directors responsibilities statement	6
Independent auditor's report to the members	7 - 9
Income & expenditure account	10
Statement of income and retained reserves	11
Balance sheet	12
Statement of cash flows	13
Notes to the financial statements	14 - 30

North Dublin Regional Drugs Task Force CLG
Company limited by guarantee

Directors and other information

Directors	Mr. Darragh O'Brien Ms. Brigid Manton (resigned 24th May 2021) Mr. J.P. Browne (resigned 18th February 2022) Mr. Dean Mulligan (appointed 24th May 2021)
Members	Mr. Tony Murphy Ms. Grainne Maguire Ms. Seána Ó Rodaigh Mr. Dean Mulligan
Secretary	Mr. J.P. Browne (resigned 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 2021.

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	
Ms. Brigid Manton	(resigned 24th May 2021)
Mr. J.P. Browne	(resigned 18th February 2022)
Mr. Dean Mulligan	(appointed 24th May 2021)

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

2021 was a difficult year for the Task Force which saw waves of restrictions and limitations associated with COVID. Despite that, the Task force staff continued to deliver evidence-based interventions and services for young people, families and the wider community via its range of programmes and services.

The Task Force management committee continued to meet as did the subcommittees. Meetings were held online and recorded for the purposes of minute taking. E-working and e-health which had been developed in 2020 was enhanced and became key features of the work of the task force during 2021. This involved considerable IT investment but was important to sustain and continue to deliver the same level of service throughout the year. An added benefit was the potential to future proof the organisations service delivery model post covid. While initially introduced as a control measure to mitigate the risk of covid transmission a number of benefits emerged that hold promise for the future including but not limited to:

- More equitable access for people with childcare, mobility, transport, accessibility, or other barriers to onsite support.
- Increased attendance at meetings, workshops and groups.
- Facility to hold larger groups without the restriction of room sizes.
- Supported blended remote working for staff.

The plan for 2022 and onward is to retain a blended system of both in person and online delivery of our work programmes.

In 2021, the Task Force implemented the first stage of its large scale population health and wellbeing programme. The Planet Youth primary prevention health and wellbeing survey was conducted in October of 2021. With a target of 3000 children aged 14-16; after data cleaning there were 2700 validated completions. The raw data was returned to the Task Force in January 2022 for dissemination in Q1 2022. This is the first real time baseline data of its size on a huge range of risk and protective indicators in the area and will inform our future plans and that of partner agencies and decision opinion and policy makers (DOPS) in CHO-9.

The health and wellbeing focus was also imbedded into the workforce. In 2021, the Task Force provided a range of supports for staff including but not limited to:

- Weekly support meetings for all programme leads.

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

Directors report (continued)

- Bi weekly support meetings for all staff.
- External supervision and line management supervision.
- EAP - external 6 x free counselling sessions for all staff with option for extension if required.
- Provision of health and wellbeing equipment to provide short breaks from online working between sessions/meetings.
- Bike to work scheme to encourage physical fitness.
- Option for blended working and equipment (including monitor stands, screens, PPE).

The Task Force continued to focus on stakeholder participation during 2021 despite covid limitations and found new ways to provide opportunities for service users and community members to participate in the work.

Through the SAMH network the Task Force continued to hold SAMH meetings on line which meant increased attendance by community members. A number of open meetings were held which facilitated non-SAMH members from communities to attend the SAMH meetings and/or submit agenda items for discussion. This provided a greater reach into communities and there were a number of referrals into local services as a direct result of this.

The Task force held a 'SAMH day' based on feedback from a collective meeting of all SAMH members together from the six areas. On the 16th November 2021 the Task Force supported community members to engage in a number of activities including '60 second SAMH' videos to promote the importance of communities in participating in local health promotion activities that directly affect them through SAMH. These were pushed out via social media and were very well received. A number of new members have come on board the SAMHs since then including members of new communities which was identified as a gap in the regions SAMH membership.

The Task Forces service user engagement project was also very active in 2021 led by the SUPPORT Coordinator who collated feedback from hundreds of people (408) who use drug & alcohol services and associated family support services across CHO-9. A number of changes were made as a direct result of this including but not limited to:

- Evening opening extended to accommodate service users who had difficulty accessing during the day.
- Expanded information packs for service users on initial access to services.
- More information about health and wellbeing programmes and local services.

In 2020 and 2021 the issue of drug related intimidation continued to be cited as a significant problem and our family support service led by the Family Support Specialist worked closely with the nominated Garda Inspector in the area to support families in a safe way who sought support for this issue. While there were a number of successful convictions through this process it continues to be a cause of great stress and strain for families across the region. In a separate initiative, the Task force is the project promoter for a national Strand 3 project DRIVE to address this issue in Ireland. The DRIVE Report was launched in November 2021 and is now included in the post mid term review structures of the National Drug Strategy. The Task Force Coordinator chairs the DRIVE oversight committee and is currently recruiting a DRIVE Coordinator to lead the project.

Following a protracted period without a staff member to lead on the prevention strategy due to staff redeployment, the Task Force recruited a new Prevention Coordinator who started the position in late 2021. This role will be pivotal in leading on the local implementation of Planet Youth and other prevention initiatives in the region in 2022. The Prevention Coordinator was very active within schools across the region in October which was critical in achieving the high completion rate of students in the Planet Youth Data collection process.

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

The biggest challenge the Task Force continues to face is the lack of ongoing and equitable resources and while it is very appreciative of the once off additional funding that has been secured from the DPU and the HSE over the years it still remains under resourced particularly in the context of the huge and diverse population it serves.

This is a short summary of some of the key developments during 2021. More detail is contained in the report. It is important to note that throughout 2021 the services of the Task Forces and all of its operations did not close and continued to provide the same level of service. This is due to the huge efforts, commitment and work ethic of the four programme leads, the incredible staff team, the funded projects and the support provided by the pro-active Task Force management & subgroup members and our many partners in the community. In particular we enjoyed ongoing support from the HSE, the DPU in the Department of Health and other statutory partners. 2021 was all about the participation of the communities we serve. We need to sincerely thank the many people who use our services and the wider community who we learn from every day.

Assets and liabilities and financial position

At the financial year end 31st December 2021 the company held fixed assets with a net book value of €142,268 (2020 : €183,420), held current assets with a value of €251,982 (2020 : €187,740), had current liabilities with a value of €251,242 (2020 : €178,134) and longer term deferred government capital grants of €70,987 (2020 : €97,514). There was a deficit on the income and expenditure account for the current year of €23,491 (2020 : €62,057) which was funded from reserves held from previous years. The value of net assets is 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 the impact of COVID on its operations. There are implications for staff welfare, client safety, risk management and financial outlay associated with operational continuity including but not limited to PPE provision and significantly; the enhanced IT that will be required to allow services and supports to be offered remotely at the same standard as was available in person. Resources will continue to be a key concern with the organisation now supporting three locations as it expands its foot print to better meet the needs of the communities it serves.

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.

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.

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

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.

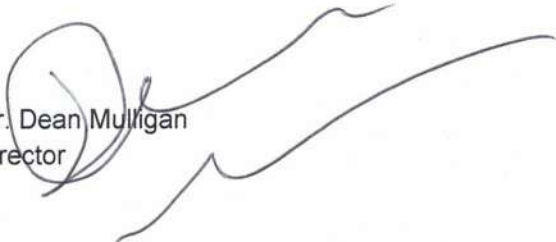
Auditors

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 18th February 2022 and signed on behalf of the board by:



Mr. Darragh O'Brien
Director



Mr. Dean Mulligan
Director

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

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 2021 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 2021 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 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

18th February 2022

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 2021

	Note	2021 €	2020 €
Income	5	1,010,164	987,308
Administrative expenses		(1,033,655)	(1,049,365)
Surplus / (deficit) for the year	8	(23,491)	(62,057)
Tax on surplus / (deficit)		-	-
Surplus / (deficit) for the financial year		(23,491)	(62,057)

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 14 to 30 form part of these financial statements.

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

Statement of income and retained reserves
Financial year ended 31st December 2021

	2021	2020
	€	€
Surplus / (deficit) for the financial year	(23,491)	(62,057)
Retained reserves at the start of the financial year	95,512	157,569
Retained reserves at the end of the financial year	<u>72,021</u>	<u>95,512</u>

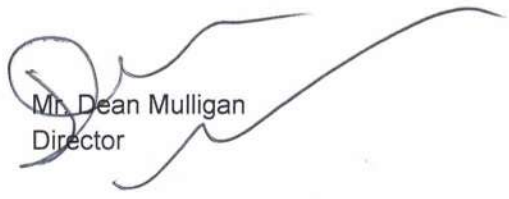
North Dublin Regional Drugs Task Force CLG
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Balance sheet
As at 31st December 2021

	Note	€	2021 €	€	2020 €
Fixed assets					
Tangible assets	11	142,268		183,420	
			142,268		183,420
Current assets					
Debtors	12	54,306		71,133	
Cash at bank and in hand		197,676		116,607	
		251,982		187,740	
Creditors: amounts falling due within one year	13	(251,242)		(178,134)	
Net current assets			740		9,606
Total assets less current liabilities			143,008		193,026
Creditors: amounts falling due after more than one year	14		(70,987)		(97,514)
Net assets			72,021		95,512
Capital and reserves					
Income and expenditure account	17		72,021		95,512
Members funds			72,021		95,512

These financial statements were approved by the board of directors on 18th February 2022 and signed on behalf of the board by:


Mr. Darragh O'Brien
Director


Mr. Dean Mulligan
Director

The notes on pages 14 to 30 form part of these financial statements.

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

Statement of cash flows
Financial year ended 31st December 2021

	2021	2020
	€	€
Cash flows from operating activities		
Surplus / (deficit) for the financial year	(23,491)	(62,057)
<i>Adjustments for:</i>		
Depreciation of tangible assets	41,152	42,400
Accrued expenses/(income)	13,602	(19,031)
<i>Changes in:</i>		
Trade and other debtors	16,827	(25,876)
Trade and other creditors	32,979	112,802
Cash generated from operations	<u>81,069</u>	<u>48,238</u>
Net cash from operating activities	<u><u>81,069</u></u>	<u><u>48,238</u></u>
Cash flows from investing activities		
Purchase of tangible assets	<u>-</u>	<u>(50,650)</u>
Net cash from/(used in) investing activities	<u><u>-</u></u>	<u><u>(50,650)</u></u>
Net increase/(decrease) in cash and cash equivalents	81,069	(2,412)
Cash and cash equivalents at beginning of financial year	<u>116,607</u>	<u>119,019</u>
Cash and cash equivalents at end of financial year	<u><u>197,676</u></u>	<u><u>116,607</u></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 2021

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.

Income

Income is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Grant income from public sector bodies, state agencies and other sundry sources are either credited when receivable to the Income and Expenditure Account or are deducted from expenses which give rise to the grants. Expenditure grants are credited to the Income and Expenditure Account upon the recognition of the associated expense for which the grant was originally received.

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.

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 2021

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
(A Company Limited by Guarantee and not having Share Capital)

Notes to the financial statements (continued)
Financial year ended 31st December 2021

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
(A Company Limited by Guarantee and not having Share Capital)

Notes to the financial statements (continued)
Financial year ended 31st December 2021

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
(A Company Limited by Guarantee and not having Share Capital)

Notes to the financial statements (continued)
Financial year ended 31st December 2021

5. Income

Income arises from:

	2021	2020
	€	€
DOH: Operational Budget	188,533	188,533
DOH: Community Care Service	282,485	282,485
DOH: ETB Child & Family Programme	157,509	120,470
DOH: Travellers Addiction Service	40,000	40,000
DOH: Addiction Counselling	10,000	10,000
DOH: Strand 1 Planet Youth	12,500	2,224
DOH: Strand 2 SUPPORT (Service User Project)	49,898	43,194
DOH: Strand 3 DRIVE	20,944	-
CHO-9: Health Promotion Programme	48,772	60,000
CHO-9: Task Force & Family Support Premises	30,000	30,000
CHO-9: SAOR Admin Support	-	-
CHO-9: Workforce Development Programme	1,444	2,206
COVID-19 Cocoon Donabate	-	25,000
CARE Funding	-	7,150
DOH: Swords Youth Drug Team	97,073	97,000
CHO-9 SAMH Services (Winter Plan)	-	20,000
DOH: COVID-19 Restoration of Drug & Alcohol Service	1,164	10,000
Capital Grants Amortisation	26,527	26,527
SAMH: Youth Counselling Funding	1,000	995
Fingal County Council	-	-
Other Funding & Grants	42,315	-
Funding Receivable	-	21,524
	<u>1,010,164</u>	<u>987,308</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
(A Company Limited by Guarantee and not having Share Capital)

Notes to the financial statements (continued)
Financial year ended 31st December 2021

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 2021
Accounting for Grants	
- Grant deferred from 2020	-
- Grant received during 2021	€188,533
- Grant taken to income for 2021	€188,533
- Grant deferred as at 31st December 2021	-
Expenditure in 2021	€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 2021
Accounting for Grants	
- Grant deferred from 2020	-
- Grant received during 2021	€282,485
- Grant taken to income for 2021	€282,485
- Grant deferred as at 31st December 2021	-
Expenditure in 2021	€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 2021

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 2021

Accounting for Grants	
- Grant deferred from 2020	-
- Grant received during 2021	€169,152
- Grant taken to income for 2021	€157,509
- Grant deferred as at 31st December 2021	€11,643
Expenditure in 2021	€157,509
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 2021

Accounting for Grants	
- Grant deferred from 2020	-
- Grant received during 2021	€40,000
- Grant taken to income for 2021	€40,000
- Grant deferred as at 31st December 2021	-
Expenditure in 2021	€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 2021

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 2021
Accounting for Grants	
- Grant deferred from 2020	-
- Grant received during 2021	€10,000
- Grant taken to income for 2021	€10,000
- Grant deferred as at 31st December 2021	-
Expenditure in 2021	€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 2020	€5,650
- Grant received during 2021	-
- Grant taken to income for 2021	-
- Grant deferred as at 31st December 2021	€5,650
Expenditure in 2021	-
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 2021

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 2021

Accounting for Grants	
- Grant deferred from 2020	-
- Grant received during 2021	€60,000
- Grant taken to income for 2021	€48,772
- Grant deferred as at 31st December 2021	€11,228
Expenditure in 2021	€48,772
Capital Grant	Nil
Restrictions on use	Service Provision

Agency	HSE CHO-9
Sponsoring Government Department	Department of Health
Grant Programme	COVID 19 Cocoon Donabate
Purpose of Programme	Provision of Service Agreement
Total Grant	€25,000
Term	Expires 31st December 2021

Accounting for Grants	
- Grant deferred from 2020	-
- Grant received during 2021	-
- Grant taken to income for 2021	-
- Grant deferred as at 31st December 2021	-
Expenditure in 2021	€21,524
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 2021

Agency	HSE
Sponsoring Government Department	Department of Health
Grant Programme	Strand 1 Planet Youth
Purpose of Programme	Provision of Service Agreement
Total Grant	€11,200
Term	Expires 31st December 2021
Accounting for Grants	
- Grant deferred from 2020	€7,776
- Grant received during 2021	€11,200
- Grant taken to income for 2021	€12,500
- Grant deferred as at 31st December 2021	€6,476
Expenditure in 2021	€12,500
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 2021
Accounting for Grants	
- Grant deferred from 2020	-
- Grant received during 2021	€97,073
- Grant taken to income for 2021	€97,073
- Grant deferred as at 31st December 2021	-
Expenditure in 2021	€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 2021

Agency	HSE CHO-9
Sponsoring Government Department	Department of Health
Grant Programme	Strand 3 DRIVE
Purpose of Programme	Provision of Service Agreement
Total Grant	€60,000
Term	Expires 31st December 2021
Accounting for Grants	
- Grant deferred from 2020	€40,000
- Grant received during 2021	€60,000
- Grant taken to income for 2021	€20,944
- Grant deferred as at 31st December 2021	€79,056
Expenditure in 2021	€20,944
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 2021
Accounting for Grants	
- Grant deferred from 2020	€10,000
- Grant received during 2021	-
- Grant taken to income for 2021	€1,164
- Grant deferred as at 31st December 2021	€8,836
Expenditure in 2021	€1,164
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 2021

Agency	HSE CHO-9
Sponsoring Government Department	Department of Health
Grant Programme	Workforce Development Programme
Purpose of Programme	Provision of Service Agreement
Total Grant	€30,000
Term	Expires 31st December 2021

Accounting for Grants	
- Grant deferred from 2020	€1,444
- Grant received during 2021	-
- Grant taken to income for 2021	€1,444
- Grant deferred as at 31st December 2021	-
Expenditure in 2021	€1,444
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	Years 2019, 2020 & 2021

Accounting for Grants	
- Grant deferred from 2020	€50,556
- Grant received during 2021	€60,000
- Grant taken to income for 2021	€49,898
- Grant deferred as at 31st December 2021	€60,658
Expenditure in 2021	€49,898
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 2021

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 2021

Accounting for Grants	
- Grant deferred from 2020	-
- Grant received during 2021	€30,000
- Grant taken to income for 2021	€30,000
- Grant deferred as at 31st December 2021	-
Expenditure in 2021	€30,000
Capital Grant	Nil
Restrictions on use	Service Provision

8. Surplus / (deficit) for the year

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

	2021	2020
	€	€
Depreciation of tangible assets	41,152	42,400
Fees payable for the audit of the financial statements	2,214	2,214
	<u>43,366</u>	<u>44,614</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 2021

9. Staff costs

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

	2021	2020
	Number	Number
Administration	1	3
Counsellors	1	1
Community case workers	6	7
Health promotion officer	1	1
Family support specialist	2	2
Manager CCS	1	1
Support Coordinator	1	1
	<u>13</u>	<u>16</u>

The aggregate payroll costs incurred during the financial year were:

	2021	2020
	€	€
Wages and salaries	463,558	413,582
Social insurance costs	50,427	44,908
	<u>513,985</u>	<u>458,490</u>

10. Appropriations of income and expenditure account

	2021	2020
	€	€
At the start of the financial year	95,512	157,569
Surplus / (deficit) for the financial year	(23,491)	(62,057)
At the end of the financial year	<u>72,021</u>	<u>95,512</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 2021

11. Tangible assets

	Plant and machinery	Fixtures, fittings and equipment	Total
	€	€	€
Cost			
At 1st January 2021 and 31st December 2021	<u>248,529</u>	<u>36,923</u>	<u>285,452</u>
Depreciation			
At 1st January 2021	77,757	24,275	102,032
Charge for the financial year	37,279	3,873	41,152
At 31st December 2021	<u>115,036</u>	<u>28,148</u>	<u>143,184</u>
Carrying amount			
At 31st December 2021	<u>133,493</u>	<u>8,775</u>	<u>142,268</u>
At 31st December 2020	<u>170,772</u>	<u>12,648</u>	<u>183,420</u>

12. Debtors

	2021	2020
	€	€
Other debtors	29,082	50,166
Prepayments	25,224	20,967
	<u>54,306</u>	<u>71,133</u>

13. Creditors: amounts falling due within one year

	2021	2020
	€	€
Trade creditors	13,783	13,023
Tax and social insurance:		
PAYE and social welfare	11,082	10,826
VAT	-	9,631
Accruals	16,303	2,701
Government grants	26,527	26,527
Other deferred income	183,547	115,426
	<u>251,242</u>	<u>178,134</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 2021

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

	2021	2020
	€	€
Government grants	70,987	97,514

15. Government grants

	2021	2020
	€	€
At the start of the financial year	124,041	99,919
Grants received or receivable	-	50,650
Released to profit or loss	(26,527)	(26,527)
At the end of the financial year	97,514	124,042

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

	2021	2020
	€	€
Recognised in creditors:		
Deferred government grants due within one year	26,527	26,527
Deferred government grants due after more than one year	70,987	97,514
	97,514	124,041

16. Financial instruments

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

	2021	2020
	€	€
Financial assets that are debt instruments measured at amortised cost		
Other debtors	29,082	50,166
Cash at bank and in hand	197,676	116,607
	226,758	166,773
Financial liabilities measured at amortised cost		
Trade creditors	13,783	13,023
Deferred Income	183,547	115,426
	197,330	128,449

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 2021

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 18th February 2022.

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 2021

	2021	2020
	€	€
Income		
DOH: N6 Operational Budget	188,533	188,533
DOH: N25 Community Care Service	282,485	282,485
DOH: N22 Child & Family Programmes	157,509	120,470
DOH: N12 Travellers Addiction Service	40,000	40,000
CHO-9: Addiction Counselling	10,000	10,000
DOH: Strand 1 Planet Youth	12,500	2,224
DOH: Strand 2 SUPPORT	49,898	43,194
DOH: Strand 3 DRIVE	20,944	-
CHO-9: Health Promotion Programme	48,772	60,000
CHO-9: Task Force & Family Support Premises	30,000	30,000
CHO-9: Workforce Development Programme	1,444	2,206
Covid-19 Cocoon Donabate	-	25,000
CARE Funding	-	7,150
DOH: Swords Youth Drug Team	97,073	97,000
CHO-9 SAMH Services (Winter Plan)	-	20,000
DOH: Covid-19 Restoration of Drug & Alcohol Service	1,164	10,000
Capital Grants Amortisation	26,527	26,527
SAMH: Youth Counselling Fundraising	1,000	995
Other Funding & Grants	42,315	-
Funding Receivable	-	21,524
Total Income	1,010,164	987,308
Administrative expenses		
Wages and salaries	(463,558)	(413,582)
Employer's PRSI contributions	(50,427)	(44,908)
Staff / Reps. training & wellbeing	(1,891)	(5,236)
Rent payable	(77,813)	(74,286)
Insurance	(111)	(1,216)
Light and heat	96	(17,989)
Cleaning	(730)	(1,340)
Repairs and maintenance	(2,726)	(6,527)
Service charge payable	(4,629)	(6,841)
Front line staff supervision sessions	(5,240)	(3,880)
Child & family (incl. Balbriggan Inclusion Hub)	(86,329)	(91,650)
Conference and event costs	-	(1,263)
Alcohol strategy & health promotion	-	(2,648)
Counselling & programme support	(25,793)	(56,050)
Travellers programmes	(40,000)	(40,000)
Swords youth drug team	(97,073)	(97,073)
Keltoi review	-	(954)
Covid-19 Cocoon Donabate	(21,524)	(46,524)
DRIVE	(19,375)	-
Planet Youth	(12,500)	-

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 2021

	2021	2020
	€	€
Printing, postage and stationery	(12,215)	(5,258)
Telephone	(11,687)	(10,419)
Computer costs	(40,724)	(60,351)
Travel and subsistence (staff & board)	(4,167)	(5,446)
Legal, professional & research	(7,640)	(8,611)
Auditors remuneration	(2,214)	(2,214)
Bank charges	(298)	(403)
Canteen	(2,636)	(2,119)
General expenses	(647)	(177)
Subscriptions	(652)	-
Depreciation of tangible assets	(41,152)	(42,400)
Total Expenditure	(1,033,655)	(1,049,365)
 Surplus / (deficit) for the year	 <u>(23,491)</u>	 <u>(62,057)</u>