

**Dublin North East Drugs and Alcohol Task Force  
Annual Report and Audited Financial Statements  
for the financial year ended 31 December 2021**

**KSI Faulkner Orr Limited  
Behan House  
10 Lower Mount Street  
Dublin 2  
Ireland**

**Company Number: 462277  
Charity Number: 18521  
Charities Regulatory Authority Number: 20071202**

**Lin North East Drugs and Alcohol Task Force**  
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**Dublin North East Drugs and Alcohol Task Force**  
**REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Directors</b>	Marie Hanlon Linda Hayden Arthur O'Donnell Eamonn O'Dúlainn Lorraine Stewart Bernadette Mc Donnell (Appointed 8 July 2021)
<b>Company Secretary</b>	Lorraine Stewart
<b>Charity Number</b>	18521
<b>Charities Regulatory Authority Number</b>	20071202
<b>Company Number</b>	462277
<b>Registered Office and Principal Address</b>	The Mornington Centre 44A Malahide Road Artane Dublin 5 Ireland
<b>Auditors</b>	KSI Faulkner Orr Limited Behan House 10 Lower Mount Street Dublin 2 Ireland
<b>Bankers</b>	Allied Irish Banks 62 St. Brigids Road Dublin 5 Ireland
<b>Solicitors</b>	O'Leary Maher Solicitors 183 Howth Road Killester Dublin 5

# Dublin North East Drugs and Alcohol Task Force

## DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2021

The directors present their Directors' Annual Report, combining the Directors' Report and Trustees' Report, and the audited financial statements for the financial year ended 31 December 2021.

The financial statements are prepared in accordance with the Companies Act 2014, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Directors' Report contains the information required to be provided in the Directors' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The directors of the company are also charity trustees for the purpose of charity law and under the company's constitution are known as members of the board of trustees.

In this report the directors of Dublin North East Drugs and Alcohol Task Force present a summary of its purpose, governance, activities, achievements and finances for the financial year 2021.

The company is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2014 and, although not obliged to comply with the Statement of Recommended Practice (SORP) as issued by the Charity Commissioners for England and Wales in October 2005 (updated in 2008), the organisation has implemented its recommendations where relevant in these financial statements.

The company is limited by guarantee not having a share capital.

### **Mission, Objectives and Strategy**

#### **Objectives**

To create and sustain a system of supports, services and empowerment for individuals, families and communities through which existing and future problem drug and alcohol use is prevented, reduced or managed.

### **Structure, Governance and Management**

#### **Structure**

The company is a company limited by guarantee, registered under Part 18 of the Companies Act, 2014. It has six Directors who have overall legal responsibility for the company. The Directors met seven times during 2021. The company has 18 members who meet seven times per year in consultation with the Directors. The structure and governance of the company is laid out in the constitution which was updated in 2019.

# Dublin North East Drugs and Alcohol Task Force

## DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2021

### Review of Activities, Achievements and Performance

Activities undertaken during the year included:

Drug and Alcohol Education Awareness Schools & Community Work:

- Scoil Caitríona NS
- St. David's CBS
- Pobalscoil Neasáin
- Grange Community College
- Mount Temple Comprehensive
- Our Lady Immaculate NS
- Scoil Eoin NS, Kilbarrack
- Scoil Assaim NS, Raheny
- Kilmore Youth Project
- Trinity Youth Club
- Coláiste Dhúlaigh

Task Force:

- Level 7 Certificate in Addiction Studies in conjunction with Maynooth University
- Working Things Out training
- Staff were redeployed to work in city centre buildings with the homeless in response to covid restrictions

Mornington Centre:

Due to Covid 19 the Centre was closed to the public for much of the year. Staff ensured that restrictions were upheld where appropriate and ensured that the building was maintained to a standard to make it safe for staff and visitors to use, albeit with reduced capacity. Training and meetings that were normally held in the building were transferred on-line and a phased return of people to the building is envisaged for the future whilst ensuring that all health and safety standards are maintained. The lease of the building will be up during 2022.

### Financial Results

At the end of the financial year the company has assets of €108,365 (2020 - €107,723) and liabilities of €22,459 (2020 - €15,623). The net assets of the company have decreased by €(6,194).

### Reserves Position and Policy

The company reported an anticipated deficit of €6,194 for 2021. This represents approximately four months of reserves. The company has a policy that requires it to maintain reserves at a level which ensure that the company's core activity can continue during a period of unforeseen difficulty. The current reserves of €85,906 is in line with this policy.

### Principal Risks and Uncertainties

The Task Force must be cognisant of any future risks and uncertainties that may affect the work of the organisation.

#### War In Ukraine

This has led to an influx of refugees into Ireland and may lead to additional demand for services. On a wider scale trade sanctions could have a bearing on rising costs and government funding could be diverted away from the addiction sector.

#### Termination of Lease

The decision not to seek a long-term lease for the Mornington Centre will necessitate a change in premises for the Task Force in 2022 with a subsequent anticipated short-term disruption in business.

# Dublin North East Drugs and Alcohol Task Force DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2021

## Directors and Secretary

The directors who served throughout the financial year, except as noted, were as follows:

Marie Hanlon  
Linda Hayden  
Arthur O'Donnell  
Eamonn O'Dúlainn  
Lorraine Stewart  
Bernadette Mc Donnell (Appointed 8 July 2021)

In accordance with the Articles of Association, the directors retire by rotation and, being eligible, offer themselves for re-election.

The secretary who served throughout the financial year was Lorraine Stewart.

## Compliance with Sector-Wide Legislation and Standards

The company engages pro-actively with legislation, standards and codes which are developed for the sector. Dublin North East Drugs and Alcohol Task Force subscribes to and is compliant with the following:

- The Companies Act 2014
- The Charities SORP (FRS 102)

## Post Balance Sheet Events

There have been no significant events affecting the charity since the year-end.

## Auditors

The auditors, KSI Faulkner Orr Limited have indicated their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

## Statement on Relevant Audit Information

In accordance with section 330 of the Companies Act 2014, so far as each of the persons who are directors at the time this report is approved are aware, there is no relevant audit information of which the statutory auditors are unaware. The directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and they have established that the statutory auditors are aware of that information.

## Accounting Records

To ensure that adequate accounting records are kept in accordance with Sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at The Mornington Centre, 44A Malahide Road, Artane, Dublin 5.

Approved by the Board of Directors on 14/7/22 and signed on its behalf by:



Marie Hanlon  
Director



Eamonn O'Dúlainn  
Director

# Dublin North East Drugs and Alcohol Task Force

## DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2021

The directors are responsible for preparing 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 net income or expenditure 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 apply them consistently;
- observe the methods and principles in the Statement of Recommended Practice: Accounting and Reporting by Charities;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, 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 operation.

The directors confirm that they have complied with the above requirements in preparing the financial statements.

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 net income or expenditure of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and the Directors' Annual Report comply with Companies Act 2014 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

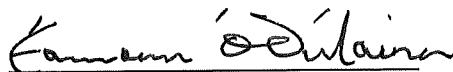
In so far as the directors are aware:

- there is no relevant audit information (information needed by the company's auditor in connection with preparing the auditor's report) of which the company's auditor is unaware, and
- the directors have taken all the steps that they ought to have taken as directors in order to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

Approved by the Board of Directors on 14/7/22 and signed on its behalf by:



Marie Hanlon  
Director



Eamonn O'Dúlainn  
Director

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of Dublin North East Drugs and Alcohol Task Force**

### **Report on the audit of the financial statements**

#### **Opinion**

We have audited the company financial statements of Dublin North East Drugs and Alcohol Task Force for the financial year ended 31 December 2021 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including the summary of significant accounting policies set out in note 2. 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" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 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", as applied in accordance with the provisions of the Companies Act 2014 and having regard to the Charities SORP; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are described below in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the Provisions Available for Audits of Small Entities, in the circumstances set out in note 3 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Conclusions relating to going concern**

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

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

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

#### **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 our Auditor's Report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

#### **Opinions on other matters prescribed by the Companies Act 2014**

In our opinion, based on the work undertaken in the course of the audit, we report that:

- the information given in the Directors' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and

We have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

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



# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of Dublin North East Drugs and Alcohol Task Force**

### **Matters on which we are required to report by exception**

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the Directors' Annual Report. The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not complied with by the company. We 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 set out on page 7, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as they 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, if applicable, matters related to going concern and using the going concern basis of accounting unless 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**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

#### **Further information regarding the scope of our responsibilities as auditor**

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgement and maintain professional scepticism throughout the audit. We 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 our 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 company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by 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 we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our 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.


We 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 we identify during our audit.

# INDEPENDENT AUDITOR'S REPORT

## to the Members of Dublin North East Drugs and Alcohol Task Force

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

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



**Emma Delaney**

for and on behalf of

**KSI FAULKNER ORR LIMITED**

Statutory Auditors

Behan House

10 Lower Mount Street

Dublin 2

Ireland

*14 July 2022*

# Dublin North East Drugs and Alcohol Task Force


## STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)  
for the financial year ended 31 December 2021

	Notes	Unrestricted Funds 2021 €	Restricted Funds 2021 €	Total 2021 €	Unrestricted Funds 2020 €	Restricted Funds 2020 €	Total 2020 €
<b>Incoming Resources</b>							
Charitable activities							
- Grants from governments and other co-funders	4.1	390	292,471	292,861	1,250	300,101	301,351
<b>Resources Expended</b>							
Charitable activities	5.1	-	299,055	299,055	-	309,976	309,976
<b>Net incoming/outgoing resources before transfers</b>		<b>390</b>	<b>(6,584)</b>	<b>(6,194)</b>	<b>1,250</b>	<b>(9,875)</b>	<b>(8,625)</b>
Gross transfers between funds		-	-	-	-	-	-
<b>Net movement in funds for the financial year</b>		<b>390</b>	<b>(6,584)</b>	<b>(6,194)</b>	<b>1,250</b>	<b>(9,875)</b>	<b>(8,625)</b>
<b>Reconciliation of funds</b>							
Balances brought forward at 1 January 2021	15	83,730	8,370	92,100	82,480	18,245	100,725
<b>Balances carried forward at 31 December 2021</b>		<b>84,120</b>	<b>1,786</b>	<b>85,906</b>	<b>83,730</b>	<b>8,370</b>	<b>92,100</b>

The Statement of Financial Activities includes all gains and losses recognised in the financial year. All income and expenditure relate to continuing activities.

Approved by the Board of Directors on 14/7/22 and signed on its behalf by:



Marie Hanlon  
Director



Eamonn O'Dúlainn  
Director

## Dublin North East Drugs and Alcohol Task Force BALANCE SHEET


as at 31 December 2021

	Notes	2021 €	2020 €
<b>Fixed Assets</b>			
Tangible assets	10	3,577	5,311
		<hr/>	<hr/>
<b>Current Assets</b>			
Debtors	11	17,935	3,750
Cash at bank and in hand		86,853	98,662
		<hr/>	<hr/>
		104,788	102,412
		<hr/>	<hr/>
<b>Creditors: Amounts falling due within one year</b>	12	(22,459)	(15,623)
		<hr/>	<hr/>
<b>Net Current Assets</b>		82,329	86,789
		<hr/>	<hr/>
<b>Total Assets less Current Liabilities</b>		85,906	92,100
		<hr/> <hr/>	<hr/> <hr/>
<b>Funds</b>			
Restricted funds		1,786	8,370
General fund (unrestricted)		84,120	83,730
		<hr/>	<hr/>
<b>Total funds</b>	15	85,906	92,100
		<hr/> <hr/>	<hr/> <hr/>

Approved by the Board of Directors on 14/7/22 and signed on its behalf by:



Marie Hanlon  
Director



Eamonn O'Dúlainn  
Director

**Dublin North East Drugs and Alcohol Task Force**  
**STATEMENT OF CASH FLOWS**

for the financial year ended 31 December 2021

	Notes	2021 €	2020 €
<b>Cash flows from operating activities</b>			
Net movement in funds		(6,194)	(8,625)
Adjustments for:			
Depreciation		1,734	1,972
		<u>(4,460)</u>	<u>(6,653)</u>
Movements in working capital:			
Movement in debtors		(14,185)	-
Movement in creditors		6,836	(7,141)
		<u>(11,809)</u>	<u>(13,794)</u>
<b>Cash generated from operations</b>		<b>(11,809)</b>	<b>(13,794)</b>
<b>Net increase in cash and cash equivalents</b>		<b>(11,809)</b>	<b>(13,794)</b>
<b>Cash and cash equivalents at 1 January 2021</b>		<b>98,662</b>	<b>112,456</b>
<b>Cash and cash equivalents at 31 December 2021</b>	17	<b>86,853</b>	<b>98,662</b>

# Dublin North East Drugs and Alcohol Task Force

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2021

### 1. GENERAL INFORMATION

Dublin North East Drugs and Alcohol Task Force is a company limited by guarantee incorporated in the Republic of Ireland. The registered office of the company is The Mornington Centre, 44A Malahide Road, Artane, Dublin 5, Ireland which is also the principal place of business of the company. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

#### **Basis of preparation**

The financial statements have been prepared in accordance with the Statement of Recommended Practice (Charities SORP in accordance with FRS 102, effective January 2015) and with generally accepted accounting principles in Ireland and Irish statute comprising the Companies Act 2014. They comply with the financial reporting standards of the Accounting Standards Board, as promulgated by Chartered Accountants Ireland. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charitable company's financial statements.

#### **Statement of compliance**

The financial statements of the company for the financial year ended 31 December 2021 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102".

#### **Incoming Resources**

Voluntary income or capital is included in the Statement of Financial Activities when the company is legally entitled to it, its financial value can be quantified with reasonable certainty and there is reasonable certainty of its ultimate receipt. Entitlement to legacies is considered established when the company has been notified of a distribution to be made by the executors. Income received in advance of due performance under a contract is accounted for as deferred income until earned. Grants for activities are recognised as income when the related conditions for legal entitlement have been met. All other income is accounted for on an accruals basis.

#### **Income from charitable activities**

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the company. Income from government and other co-funders is recognised when the company is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the company is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the company is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

-Time based conditions: whereby the company is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the company recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the company is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

Income from charitable activities is mainly derived from grants from City of Dublin Youth Service Board, Health Service Executive and Pobal. This income is accounted for on an accruals basis and is restricted in nature.

# Dublin North East Drugs and Alcohol Task Force NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2021

## Other income

Other income is derived from rent and advertising which is accounted for on a receipts basis and is unrestricted in nature.

## Resources Expended

Resources expended are analysed between direct expenses incurred in relation to running The Mornington Centre and specific projects funded by the City of Dublin Youth Service Board, the Health Service Executive and Pobal. Where costs cannot be directly attributed they are allocated on a basis consistent with the use of resources.

## Reserves

Charity funds are managed between restricted and unrestricted reserves. Restricted reserves relates to income where the donor specifies how the funds should be spent. Unrestricted reserves relates to income donated to the company without any stipulation by the donor as to how the funds should be spent.

The company maintains reserves at a level which ensure that it's core activity can continue during a period of unforeseen difficulty. The calculation of the required level of reserves is an integral part of the company's planning, budget and operation cycle.

## Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment - 15% Straight line

## Debtors

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the company from government agencies and other co-funders, but not yet received at financial year end, is included in debtors.

## Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

## Taxation and deferred taxation

No current or deferred taxation arises as the company has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

### 3. PROVISIONS AVAILABLE FOR AUDITS OF SMALL ENTITIES

In common with many other charitable companies of our size and nature, we use our auditors to assist with the preparation of the financial statements.

### 4. INCOME

#### 4.1 CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	2021	2020
	€	€	€	€
HSE - The Mornington Centre	390	134,204	134,594	146,250
LDTF Interim-Dept. of Health/DPU/CDYSB	-	117,941	117,941	120,985
HSE - Project Cohesion/Client Forum	-	15,726	15,726	10,116
HSE - Addiction Studies/Education Busary	-	24,600	24,600	24,000
	<u>390</u>	<u>292,471</u>	<u>292,861</u>	<u>301,351</u>

**Dublin North East Drugs and Alcohol Task Force**  
**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 31 December 2021

<b>5. EXPENDITURE</b>					
<b>5.1 CHARITABLE ACTIVITIES</b>					
	Direct Costs €	Other Costs €	Support Costs €	2021 €	2020 €
Mornington Centre	-	-	153,430	153,430	154,790
CDYSB	-	-	114,310	114,310	129,409
HSE Cohesion Project	-	-	16,465	16,465	17,637
Addiction Studies	-	-	14,850	14,850	8,140
				<u>299,055</u>	<u>309,976</u>
				<u>299,055</u>	<u>309,976</u>
<b>5.2 SUPPORT COSTS</b>					
	Charitable Activities €			2021 €	2020 €
General Expenses	45,116			45,116	36,896
Payroll Costs	156,615			156,615	187,101
Rent	41,250			41,250	45,000
Training	10,650			10,650	10,300
Programme Expenses	39,554			39,554	27,029
Audit Fees	5,870			5,870	3,650
	<u>299,055</u>			<u>299,055</u>	<u>309,976</u>
	<u>299,055</u>			<u>299,055</u>	<u>309,976</u>
<b>6. ANALYSIS OF SUPPORT COSTS</b>					
	2021 €		2020 €		
General Expenses	45,116		36,896		
Payroll Costs	156,615		187,101		
Rent	41,250		45,000		
Training	10,650		10,300		
Programme Expenses	39,554		27,029		
Audit Fees	5,870		3,650		
	<u>299,055</u>		<u>309,976</u>		
	<u>299,055</u>		<u>309,976</u>		
<b>7. NET INCOMING RESOURCES</b>					
	2021 €		2020 €		
<b>Net Incoming Resources are stated after charging/(crediting):</b>					
Depreciation of tangible assets	1,734		1,972		
	<u>1,734</u>		<u>1,972</u>		
	<u>1,734</u>		<u>1,972</u>		



**Dublin North East Drugs and Alcohol Task Force**  
**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 31 December 2021

**8. EMPLOYEES AND REMUNERATION**

**Number of employees**

The average number of persons employed (including executive directors) during the financial year was as follows:

	2021 Number	2020 Number
Administrator	2	2
Project staff officers	3	3
CE Scheme staff	-	1
	<u>5</u>	<u>6</u>

The staff costs comprise:

	2021 €	2020 €
Wages and salaries	141,514	169,177
Social security costs	15,101	17,924
	<u>156,615</u>	<u>187,101</u>

**9. EMPLOYEE BANDS**

There are no employees who received employee benefits (excluding employer pension costs) of more than €60,000 for the reporting period.

**10. TANGIBLE FIXED ASSETS**

	Fixtures, fittings and equipment €	Total €
<b>Cost</b>		
At 31 December 2021	17,037	17,037
<b>Depreciation</b>		
At 1 January 2021	11,726	11,726
Charge for the financial year	1,734	1,734
At 31 December 2021	<u>13,460</u>	<u>13,460</u>
<b>Net book value</b>		
At 31 December 2021	<u>3,577</u>	<u>3,577</u>
At 31 December 2020	<u>5,311</u>	<u>5,311</u>

**11. DEBTORS**

	2021 €	2020 €
Prepayments	<u>17,935</u>	<u>3,750</u>

**Dublin North East Drugs and Alcohol Task Force**  
**NOTES TO THE FINANCIAL STATEMENTS**

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for the financial year ended 31 December 2021

<b>12. CREDITORS</b>	<b>2021</b>	<b>2020</b>
<b>Amounts falling due within one year</b>	<b>€</b>	<b>€</b>
Taxation and social security costs	10,077	11,393
Accruals	12,382	4,230
	<u>22,459</u>	<u>15,623</u>

**13. State Funding**

**Agency**

**City of Dublin Youth Services Board**

Government Department

Department of Health

Grant Programme

LDTF Interim - Dept. of Health/DPU/CDYSB - Prevention Education

Purpose of the Grant

Providing Prevention Education drug services directly by the Task Force or through an approved community project.

Term

1 January 2021 - 31 December 2021

Total Fund

€117,940

Expenditure

€117,940

Capital Grant

No

Restriction on use

Restricted

**Agency**

**Health Service Executive**

Government Department

Department of Health

Grant Programme

Section 39 of the Health Act 2004

Purpose of the Grant

Providing drug services directly by the Task Force or through an approved community project.

Term

1 January 2021 - 31 December 2021

Total Fund

€174,530

Expenditure

€174,530

Capital Grant

No

Restriction on use

Restricted

**14. RESERVES**

	<b>2021</b>	<b>2020</b>
	<b>€</b>	<b>€</b>
At 1 January 2021	92,100	100,725
Deficit for the financial year	(6,194)	(8,625)
At 31 December 2021	<u>85,906</u>	<u>92,100</u>

**Dublin North East Drugs and Alcohol Task Force**  
**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 31 December 2021

**15. FUNDS**

**15.1 RECONCILIATION OF MOVEMENT IN FUNDS**

	Unrestricted Funds €	Restricted Funds €	Total Funds €
At 1 January 2020	82,480	18,245	100,725
Movement during the financial year	1,250	(9,875)	(8,625)
At 31 December 2020	83,730	8,370	92,100
Movement during the financial year	390	(6,584)	(6,194)
At 31 December 2021	<u>84,120</u>	<u>1,786</u>	<u>85,906</u>

**15.2 ANALYSIS OF MOVEMENTS ON FUNDS**

	Balance 1 January 2021 €	Income €	Expenditure €	Transfers between funds €	Balance 31 December 2021 €
<b>Restricted funds</b>					
LDTF Interim-Dept.of Health/DPU/CDYSB	(5,250)	117,941	109,310	-	3,381
HSE - Project Cohesion/ Client Forum	11,665	15,726	16,465	-	10,926
HSE - The Mornington Centre	3,256	134,204	158,430	-	(20,970)
HSE - Addiction Studies/ Education Bursary	(1,027)	24,600	14,850	-	8,723
Pobal	(274)	-	-	-	(274)
	<u>8,370</u>	<u>292,471</u>	<u>299,055</u>	<u>-</u>	<u>1,786</u>
<b>Unrestricted funds</b>					
The Mornington Centre - other income	75,980	390	-	-	76,370
HSE-Addiction / Education Bursary	7,750	-	-	-	7,750
	<u>83,730</u>	<u>390</u>	<u>-</u>	<u>-</u>	<u>84,120</u>
<b>Total funds</b>	<u>92,100</u>	<u>292,861</u>	<u>299,055</u>	<u>-</u>	<u>85,906</u>

**15.3 ANALYSIS OF NET ASSETS BY FUND**

	Fixed assets - charity use €	Current assets €	Current liabilities €	Total €
Restricted funds	3,577	104,788	(22,459)	85,906
	<u>3,577</u>	<u>104,788</u>	<u>(22,459)</u>	<u>85,906</u>

**16. STATUS**

The company is limited by guarantee not having a share capital.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members or within one year thereafter for the payment of the debts and liabilities of the company contracted before they ceased to be members and the costs, charges and expenses of winding up and for the adjustment of the rights of the contributors among themselves such amount as may be required, not exceeding € 1.

**Dublin North East Drugs and Alcohol Task Force**  
**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 31 December 2021

<b>17. CASH AND CASH EQUIVALENTS</b>	<b>2021</b>	<b>2020</b>
	<b>€</b>	<b>€</b>
Cash and bank balances	<b>86,853</b>	<b>98,662</b>

**18. POST-BALANCE SHEET EVENTS**

There have been no significant events affecting the charity since the year-end.

**19. APPROVAL OF FINANCIAL STATEMENTS**

The financial statements were approved and authorised for issue by the Board of Directors on .....

## Dublin North East Drugs and Alcohol Task Force

for the financial year ended 31 December 2021

	2021	2020
Income	€	€
Mornington centre	134,594	146,250
Dept. of Health/DPU/CDYSB – Interim Grant	117,941	120,985
Rehabilitation and Cohesion	15,726	10,116
Addiction Studies	24,600	24,000
Total Income	<u>292,861</u>	<u>301,351</u>
<b>Expenditure</b>		
Wages and salaries	141,514	169,175
Employer's PRSI	15,102	17,925
Training	10,050	10,300
Meeting expenses	2,094	1,132
Security	787	818
Rent payable	41,250	45,000
Light and heat	13,522	7,475
Repairs and maintenance	11,907	16,308
Cleaning	(25)	-
Printing, postage and stationery	3,524	379
Advertising/Sponsorship	92	1,310
Telephone	3,025	3,837
Travelling and subsistence	1,703	978
Legal and professional	1,498	2,840
Audit	5,870	3,650
Bank charges	854	388
Recover Academy	5,000	-
Small Grants Funds - Edit Covid	6,438	-
Client Forum	3,930	3,090
Aftercare Group	12,535	13,496
Student fees	6,650	-
Covid Support Payments	10,001	9,903
Depreciation of FF & Equipment	1,734	1,972
Total Expenditure	<u>299,055</u>	<u>309,976</u>
<b>(Deficit)/Surplus for the year</b>	<u><u>(6,194)</u></u>	<u><u>(8,625)</u></u>

## Dublin North East Drugs and Alcohol Task Force

for the financial year ended 31 December 2021

### Appendix II - Mornington Centre

	2021	2020
	€	€
<b>Income</b>		
H.S.E – Grant	134,204	145,000
Rental Income (HSE contribution)	-	1,250
Advertising Revenue	390	-
	<u>134,594</u>	<u>146,250</u>
<b>Expenditure</b>		
Wages and salaries	51,287	54,273
Employer's PRSI	5,054	5,436
Meeting expenses	1,385	560
Rent payable	41,250	45,000
Training	2,450	900
Light and heat	10,522	7,475
Cleaning	(25)	-
Security	787	818
Repairs and maintenance	11,907	16,308
Printing, postage and stationery	3,524	379
Advertising/Sponsorship	92	1,310
Telephone	2,805	3,383
Travelling and subsistence	1,035	253
Legal and professional	1,498	2,840
Audit	5,870	3,650
Bank charges	815	333
Small Grants Funds - Edit Covid	6,438	-
Covid Support Payments	10,001	9,903
Depreciation of FF & Equipment	1,734	1,972
Total Expenditure	<u>158,429</u>	<u>154,793</u>
<b>(Deficit)/Surplus for the year</b>	<u><b>(23,835)</b></u>	<u><b>(8,543)</b></u>

## Dublin North East Drugs and Alcohol Task Force

for the financial year ended 31 December 2021

### Appendix III – Prevention & Education Officer

<b>Income</b>	<b>2021</b>	<b>2020</b>
	€	€
Dept. Health/DPU/CDYSB – Interim Grant	117,941	120,985
	<u>117,941</u>	<u>120,985</u>
 <b>Expenditure</b>		
	€	€
Wages and salaries	90,227	114,904
Employer's PRSI	10,048	12,489
Recover Academy	5,000	-
Meeting expenses	108	32
Training	-	750
Light & Heat	3,000	-
Telephone	220	454
Travelling and subsistence	668	725
Bank charges	39	55
Total Expenditure	<u>109,310</u>	<u>129,409</u>
 <b>(Deficit)/Surplus for the year</b>	 <u><u>8,631</u></u>	 <u><u>(8,424)</u></u>

## Dublin North East Drugs and Alcohol Task Force

for the financial year ended 31 December 2021

### Appendix IV – Project Cohesion

<b>Income</b>	<b>2021</b>	<b>2020</b>
	€	€
HSE Grant – Project Cohesion Income	11,226	10,116
Client Forum Income	4,500	-
	<u>15,726</u>	<u>10,116</u>
<b>Expenditure</b>		
	€	€
Training	-	1,050
Client forum	2,580	3,090
Aftercare group	12,535	13,496
Tutor/ Facilitator	1,350	-
Total Expenditure	<u>16,465</u>	<u>17,636</u>
<b>(Deficit)/Surplus for the year</b>	<u><u>(739)</u></u>	<u><u>(7,520)</u></u>



## Dublin North East Drugs and Alcohol Task Force

for the financial year ended 31 December 2021

### Appendix V – Addiction Studies

<b>Income</b>	<b>2021</b>	<b>2020</b>
	€	€
HSE Grant	<u>24,600</u>	<u>24,000</u>
	<u>24,600</u>	<u>24,000</u>
<b>Expenditure</b>		
	€	€
Training	7,600	7,600
Student fees	6,650	-
Meeting expense	<u>600</u>	<u>540</u>
Total Expenditure	<u>14,850</u>	<u>8,140</u>
<b>(Deficit)/Surplus for the year</b>	<u><u>9,750</u></u>	<u><u>15,860</u></u>