

**Dublin North East Drugs and Alcohol Task Force
Annual Report and Audited Financial Statements
for the financial year ended 31 December 2023**

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

**Company Number: 462277
Charity Number: 18524
Charities Regulatory Authority Number: 20071202**

Dublin North East Drugs and Alcohol Task Force

CONTENTS

	Page
Reference and Administrative Information	3
Directors' Annual Report	4 - 5
Directors' Responsibilities Statement	6
Independent Auditor's Report	7 - 9
Statement of Financial Activities	10
Balance Sheet	11
Statement of Cash Flows	12
Notes to the Financial Statements	13 - 19

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

Directors	Marie Hanlon (Resigned 27 July 2023) Arthur O'Donnell Eamonn O'Dúlainn Bernadette Mc Donnell John Lyons Helen Nolan
Company Secretary	Bernadette Mc Donnell
Charity Number	18521
Charities Regulatory Authority Number	20071202
Company Registration Number	462277
Registered Office and Principal Address	Unit 2, Rear of Community Hall Darndale Belcamp Village Centre Darndale Dublin 17 Ireland
Auditors	KSI Faulkner Orr Limited Behan House 10 Lower Mount Street Dublin 2 Ireland
Principal Bankers	Allied Irish Banks 62 St. Brigids Road Dublin 5 Ireland
Solicitors	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 2023

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 2023.

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 2023.

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 five Directors who have overall legal responsibility for the company. The Directors met seven times during 2023. The company has 18 members who meet five 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.

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
- Killmore 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

Financial Results

At the end of the financial year the company had gross assets of €98,829 (2022 - €79,923) and gross liabilities of €19,682 (2022 - €26,047). The net assets of the company have increased by €25,271.

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

for the financial year ended 31 December 2023

Reserves Position and Policy

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 €80,987.

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.

Directors and Secretary

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

Marie Hanlon (Resigned 27 July 2023)

Arthur O'Donnell

Eamonn O'Dúlainn

Bernadette Mc Donnell

John Lyons

Helen Nolan

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 Bernadette Mc Donnell.

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.

The 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 Unit 2, Rear of Community Hall, Darndale Belcamp Village Centre, Darndale, Dublin 17.

Approved by the Board of Directors on 8/11/24 and signed on its behalf by:



Bernadette Mc Donnell

Director



Helen Nolan

Director

Dublin North East Drugs and Alcohol Task Force DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2023

The directors are responsible for preparing the Directors' Annual Report and Financial Statements in accordance with the Companies Act 2014 and applicable 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;
- make judgements 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 operation.

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

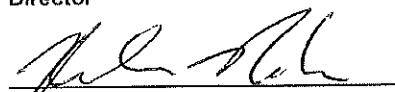
The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and net income or expenditure of the company to be determined 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 8/11/24 and signed on its behalf by:


Bernadette Mc Donnell
Director


Helen Nolan
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 ('the Charity') for the financial year ended 31 December 2023 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 2023 and of its surplus for the financial year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"; and
- have been 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 further 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 the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and 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.

INDEPENDENT AUDITOR'S REPORT

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

Opinions on other matters prescribed by the Companies Act 2014

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

- in our opinion, the information given in the Directors' Annual Report is consistent with the financial statements;
- in our opinion, the Directors' Annual Report has been prepared in accordance with the Companies Act 2014; and
- 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.

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.

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 charity. 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 6, 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, as applicable, matters related to going concern and using the going concern basis of accounting unless they either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

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 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

8 November 2024

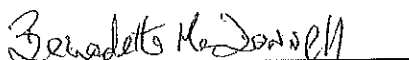
Dublin North East Drugs and Alcohol Task Force STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)
for the financial year ended 31 December 2023

	Notes	Unrestricted Funds 2023 €	Restricted Funds 2023 €	Total Funds 2023 €	Unrestricted Funds 2022 €	Restricted Funds 2022 €	Total Funds 2022 €
Incoming Resources							
Charitable activities							
- Grants from governments and other co-funders	4.1	-	287,724	287,724	-	294,367	294,367
Activities for generating funds	4.2	1,170	-	1,170	1,170	-	1,170
Total incoming resources		1,170	287,724	288,894	1,170	294,367	295,537
Resources Expended							
Charitable activities	5.1	-	263,623	263,623	-	327,567	327,567
Net incoming/outgoing resources before transfers		1,170	24,101	25,271	1,170	(33,200)	(32,030)
Gross transfers between funds		(7,313)	7,313	-	-	-	-
Net movement in funds for the financial year		(6,143)	31,414	25,271	1,170	(33,200)	(32,030)
Reconciliation of funds:							
Total funds beginning of the year	16	85,290	(31,414)	53,876	84,120	1,786	85,906
Total funds at the end of the year		79,147	-	79,147	85,290	(31,414)	53,876

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 8/11/24 and signed on its behalf by:



Bernadette Mc Donnell
Director



Helen Nolan
Director

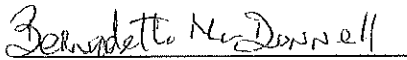
Dublin North East Drugs and Alcohol Task Force

BALANCE SHEET

as at 31 December 2023

	Notes	2023 €	2022 €
Fixed Assets			
Tangible assets	10	513	1,849
Current Assets			
Debtors	11	-	15,020
Cash at bank and in hand	12	98,316	63,054
		98,316	78,074
Creditors: Amounts falling due within one year	13	(19,682)	(26,047)
Net Current Assets		78,634	52,027
Total Assets less Current Liabilities		79,147	53,876
Funds			
Restricted funds		-	(31,414)
General fund (unrestricted)		79,147	85,290
Total funds	16	79,147	53,876

Approved by the Board of Directors on 8/11/24 and signed on its behalf by:



Bernadette Mc Donnell
Director



Helen Nolan
Director

Dublin North East Drugs and Alcohol Task Force

STATEMENT OF CASH FLOWS

for the financial year ended 31 December 2023

	Notes	2023 €	2022 €
Cash flows from operating activities			
Net movement in funds		25,271	(32,030)
Adjustments for:			
Depreciation		1,336	1,728
		<u>26,607</u>	<u>(30,302)</u>
Movements in working capital:			
Movement in debtors		15,020	2,915
Movement in creditors		(6,365)	3,588
		<u>35,262</u>	<u>(23,799)</u>
Cash generated from/(used in) operations			
		<u>35,262</u>	<u>(23,799)</u>
Net increase/(decrease) in cash and cash equivalents		35,262	(23,799)
Cash and cash equivalents at the beginning of the year		63,054	86,853
Cash and cash equivalents at the end of the year	12	<u>98,316</u>	<u>63,054</u>

Dublin North East Drugs and Alcohol Task Force

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

1. GENERAL INFORMATION

Dublin North East Drugs and Alcohol Task Force is a company limited by guarantee incorporated in Ireland. The registered office of the company is Unit 2, Rear of Community Hall, Darndale Belcamp Village Centre, Darndale, Dublin 17, 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 2023 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 2023

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.

In line with the stipulations of DPER Circular 13/2014, the charity has obtained and maintained a valid Tax Clearance Certificate for the financial year ended 31 December 2023. This certificate confirms that the charity is compliant with all tax obligations at the time of issuance.

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	2023	2022
	€	€	€	€
Grants from governments and other co-funders:				
HSE - The Mornington Centre	-	131,539	131,539	140,510
LDTF Interim-Dept. of Health/DPU/CDYSB	-	122,069	122,069	117,941
HSE - Project Cohesion/Client Forum	-	10,116	10,116	10,116
HSE - Addiction Studies/Education Busary	-	24,000	24,000	25,800
	-	287,724	287,724	294,367

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

continued

for the financial year ended 31 December 2023

4.2	OTHER TRADING ACTIVITIES	Unrestricted Funds €	Restricted Funds €	2023 €	2022 €	
	The Mornington Centre	1,170	-	1,170	1,170	
5.	EXPENDITURE					
5.1	CHARITABLE ACTIVITIES	Direct Costs €	Other Costs €	Support Costs €	2023 €	2022 €
	Mornington Centre	-	-	73,751	73,751	186,127
	CDYSB	-	-	158,212	158,212	111,922
	HSE Cohesion Project	-	-	17,150	17,150	14,358
	Addiction Studies	-	-	14,510	14,510	15,160
		-	-	263,623	263,623	327,567
5.2	SUPPORT COSTS			Charitable Activities €	2023 €	2022 €
	Office Costs			42,503	42,503	61,608
	Payroll Costs			148,123	148,123	163,562
	Rent			21,166	21,166	33,750
	Training			17,395	17,395	42,333
	Programme Expenses			27,098	27,098	22,725
	Audit Fees			7,338	7,338	3,589
				263,623	263,623	327,567
6.	ANALYSIS OF SUPPORT COSTS				2023 €	2022 €
	Office Costs			42,503	42,503	61,608
	Payroll Costs			148,123	148,123	163,562
	Rent			21,166	21,166	33,750
	Training			17,395	17,395	42,333
	Programme Expenses			27,098	27,098	22,725
	Audit Fees			7,338	7,338	3,589
				263,623	263,623	327,567
7.	NET INCOMING RESOURCES				2023 €	2022 €
	Net Incoming Resources are stated after charging/(crediting):					
	Depreciation of tangible assets				1,336	1,728
	Auditor's remuneration:					
	- audit services				7,338	3,589

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

continued

for the financial year ended 31 December 2023

8. EMPLOYEES AND REMUNERATION

Number of employees

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

	2023 Number	2022 Number
Administrator	2	2
Project staff officers	4	3
	<u>6</u>	<u>5</u>

The staff costs comprise:

	2023 €	2022 €
Wages and salaries	134,580	147,787
Social security costs	13,543	15,775
	<u>148,123</u>	<u>163,562</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 €
Cost		
At 31 December 2023	<u>17,037</u>	<u>17,037</u>
Depreciation		
At 1 January 2023	15,188	15,188
Charge for the financial year	1,336	1,336
At 31 December 2023	<u>16,524</u>	<u>16,524</u>
Net book value		
At 31 December 2023	<u>513</u>	<u>513</u>
At 31 December 2022	<u>1,849</u>	<u>1,849</u>

11. DEBTORS

	2023 €	2022 €
Prepayments	-	13,850
Accrued Income	-	1,170
	<u>-</u>	<u>15,020</u>

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

continued

for the financial year ended 31 December 2023

12. CASH AND CASH EQUIVALENTS	2023	2022
	€	€
Cash and bank balances	<u>98,316</u>	<u>63,054</u>
13. CREDITORS	2023	2022
Amounts falling due within one year	€	€
Taxation and social security costs	13,783	10,601
Accruals	5,899	15,446
	<u>19,682</u>	<u>26,047</u>

14. STATE FUNDING

Agency	City of Dublin Youth Services Board
Government Department	Department of Health
Grant Programme	LDTF Interim - Dept. of Health/DPUC/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 2023 - 31 December 2023
Total Fund	€122,069
Expenditure	€122,069
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 2023 - 31 December 2023
Total Fund	€131,539
Expenditure	€131,539
Capital Grant	No
Restriction on use	Restricted

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

continued

for the financial year ended 31 December 2023

15. RESERVES

	2023 €	2022 €
At the beginning of the year	53,876	85,906
Surplus/(Deficit) for the financial year	25,271	(32,030)
At the end of the year	<u>79,147</u>	<u>53,876</u>

16. FUNDS

16.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds €	Restricted Funds €	Total Funds €
At 1 January 2022	84,120	1,786	85,906
Movement during the financial year	1,170	(33,200)	(32,030)
At 31 December 2022	85,290	(31,414)	53,876
Movement during the financial year	(6,143)	31,414	25,271
At 31 December 2023	<u>79,147</u>	<u>-</u>	<u>79,147</u>

16.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 January 2023 €	Income €	Expenditure €	Transfers between funds €	Balance 31 December 2023 €
LDTF Interim-Dept.of Health/DPU/CDYSB	4,400	122,069	88,746	-	37,723
HSE - Project Cohesion/ Client Forum	6,684	10,116	17,246	-	(446)
HSE - The Mornington Centre	(61,587)	131,539	143,121	7,313	(65,856)
HSE - Addiction Studies/ Education Bursary	19,363	24,000	14,510	-	28,853
Pobal	(274)	-	-	-	(274)
	<u>(31,414)</u>	<u>287,724</u>	<u>263,623</u>	<u>7,313</u>	<u>-</u>
Unrestricted funds					
The Mornington Centre Other Income	77,540	1,170	-	(7,313)	71,397
HSE-Addiction / Education Bursary	7,750	-	-	-	7,750
	<u>85,290</u>	<u>1,170</u>	<u>-</u>	<u>(7,313)</u>	<u>79,147</u>
Total funds	<u>53,876</u>	<u>288,894</u>	<u>263,623</u>	<u>-</u>	<u>79,147</u>

16.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use €	Current assets €	Current liabilities €	Total €
Restricted funds	513	98,316	(19,682)	79,147
	<u>513</u>	<u>98,316</u>	<u>(19,682)</u>	<u>79,147</u>

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

continued

for the financial year ended 31 December 2023

17. 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.

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