

DRAFT FINANCIAL STATEMENTS 20 September 2022

Company Number: 658593

DLR - Drug and Alcohol Task Force CLG

Annual Report and Financial Statements

for the financial year ended 31 December 2021

Draft

DLR - Drug and Alcohol Task Force CLG

CONTENTS

	Page
Directors and Other Information	3
Directors' Report	4 - 5
Directors' Responsibilities Statement	6
Independent Auditor's Report	7 - 8
Appendix to the Independent Auditor's Report	9
Income and Expenditure Account	10
Balance Sheet	11
Statement of Changes in Equity	12
Statement of Cash Flows	13
Notes to the Financial Statements	14 - 18
Supplementary Information on Income and Expenditure Account	20

**DLR - Drug and Alcohol Task Force CLG
DIRECTORS AND OTHER INFORMATION**

Directors

Geraldine Fitzpatrick (Resigned 30 July 2021)
Brid Corcoran
Audry Deane (Appointed 16 February 2021)
David Bradshaw
Mary Doheny
Alex White
Claire McEwen (Resigned 14 May 2021)
Theresa Waters (Resigned 30 July 2021)
Sandra Campbell (Resigned 1 July 2021)

Company Secretary

Kathy McConn Walsh (Appointed 1 January 2022)
Kieran Cullen (Resigned 1 January 2022)

Company Number

658593

Business Address

C/o DLR - CAT
Unit 8 Leopardstown Office Park
Burton Hall Avenue
Dublin 18

Auditors

WalshGibbons
Certified Public Accountants and Statutory Auditors
3a St. Brendan's Avenue
Artane
Dublin 5
Ireland

Bankers

Bank of Ireland
Dun Laoghaire
Dublin

DLR - Drug and Alcohol Task Force CLG

DIRECTORS' REPORT

for the financial year ended 31 December 2021

The directors present their report and the audited financial statements for the financial year ended 31 December 2021.

Principal Activity and Review of the Business

The principal activity of the company is to provide support, intervention, treatment and rehabilitation to those affected by alcohol and drugs in the community.

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

There has been no significant change in these activities during the financial year ended 31 December 2021.

Financial Results

The deficit for the financial year after providing for depreciation amounted to €(1,634) (2020 - €(39,922)).

At the end of the financial year, the company has assets of €71,782 (2020 - €67,553) and liabilities of €72,008 (2020 - €66,145). The net assets of the company have decreased by €(1,634).

Directors and Secretary

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

Geraldine Fitzpatrick (Resigned 30 July 2021)
Brid Corcoran
Audry Deane (Appointed 16 February 2021)
David Bradshaw
Mary Doherty
Alex White
Claire McEwen (Resigned 14 May 2021)
Theresa Waters (Resigned 30 July 2021)
Sandra Campbell (Resigned 1 July 2021)

The secretaries who served during the financial year were:

Kathy McConn Walsh (Appointed 1 January 2022)
Kieran Cullen (Resigned 1 January 2022)

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

Future Developments

The directors are not expecting to make significant changes in the nature of the company's activities in the near future.

Post Balance Sheet Events

During the financial year, in March 2020, the Covid-19 pandemic led to the closure of many businesses for a significant time period. The directors are confident that they can continue to operate through the difficult working climate brought about as a result of the pandemic.

Auditors

The auditors, WalshGibbons, (Certified Public Accountants) have indicated their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

Principal Risks and Uncertainties

The Directors have identified that the key risks and uncertainties the Charity faces relate to the risk of a decrease in the level of funding and the potential increase in compliance requirements.

The charity mitigates these risks as follows:

- The charity continually monitors the level of activity.
- The charity closely monitors emerging changes to regulations and legislation on an on-going basis.

DLR - Drug and Alcohol Task Force CLG
DIRECTORS' REPORT
for the financial year ended 31 December 2021

Small company exemption

The entity has availed of the small companies exemption contained in the Companies Act 2014 with regard to the requirement for exclusion of certain information in the director's report.

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 8 Leopardstown Office Park, Burton Hall Avenue, Dublin 8.

Signed on behalf of the board

Mary Doherty
Director



Audry Deane
Director

Date: Audry Deane 28/09/2022.

DLR - Drug and Alcohol Task Force CLG
DIRECTORS' RESPONSIBILITIES STATEMENT
for the financial year ended 31 December 2021

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 surplus or deficit 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 for the company financial statements and then 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 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 surplus or deficit 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 readily and properly 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.

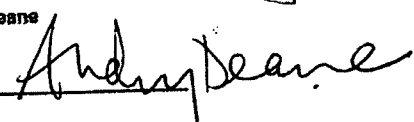
Signed on behalf of the board

Mary Doherty
Director



Audry Deane
Director

Date:



28/9/2022

INDEPENDENT AUDITOR'S REPORT

to the Members of DLR - Drug and Alcohol Task Force CLG

Report on the audit of the financial statements

Opinion

We have audited the financial statements of DLR - Drug and Alcohol Task Force CLG ('the company') for the financial year ended 31 December 2021 which comprise the Income and Expenditure Account, the Balance Sheet, the Statement of Changes in Equity, the Statement of Cash Flows and 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" issued in the United Kingdom by the Financial Reporting Council.

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"; 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 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 4 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' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report has been prepared in accordance with applicable legal requirements.

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 DLR - Drug and Alcohol Task Force CLG

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' report.

The Companies Act 2014 requires us to report to you if, in our opinion, the requirements of any of sections 305 to 312 of the Act, which relate to disclosures of directors' remuneration and transactions 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 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, 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 operation, 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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is contained in the appendix to this report, located at page 9, which is to be read as an integral part of our report.

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.

Greg Walsh
for and on behalf of
WALSHGIBBONS
Certified Public Accountants and Statutory Auditors
3a St. Brendan's Avenue
Artane
Dublin 5
Ireland

19 September 2022

DLR - Drug and Alcohol Task Force CLG APPENDIX TO THE INDEPENDENT AUDITOR'S REPORT

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 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 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.

DLR - Drug and Alcohol Task Force CLG
INCOME AND EXPENDITURE ACCOUNT
for the financial year ended 31 December 2021

	Notes	2021 €	2020 € as restated
Income	5	199,008	200,311
Expenditure		<u>(200,642)</u>	<u>(240,233)</u>
Deficit for the financial year	15	<u>(1,634)</u>	<u>(39,922)</u>

The company's income and expenses all relate to continuing operations.

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DLR - Drug and Alcohol Task Force CLG
BALANCE SHEET
as at 31 December 2021

	Notes	2021 €	2020 € as restated
Fixed Assets			
Tangible assets	9	<u>4,838</u>	<u>1,626</u>
Current Assets			
Debtors	10	34,175	33,982
Cash and cash equivalents		<u>32,769</u>	<u>31,945</u>
		<u>66,944</u>	<u>65,927</u>
Creditors: amounts falling due within one year	11	<u>(72,008)</u>	<u>(66,145)</u>
Net Current Liabilities		<u>(5,064)</u>	<u>(218)</u>
Total Assets less Current Liabilities		<u>(226)</u>	<u>1,408</u>
Reserves			
Income and expenditure account	15	<u>(226)</u>	<u>1,408</u>
Equity attributable to owners of the company		<u>(226)</u>	<u>1,408</u>

The financial statements have been prepared in accordance with the small companies' regime.

Approved by the board on 19 September 2022 and signed on its behalf by:

David Bradshaw
Director

Audry Deane
Director

DLR - Drug and Alcohol Task Force CLG
STATEMENT OF CHANGES IN EQUITY
as at 31 December 2021

	Retained (deficit)/	Total
	€	€
At 1 January 2020	-	-
Deficit for the financial year	(39,922)	(39,922)
Other movements in equity attributable to owners	41,330	41,330
At 31 December 2020 as previously stated	35,390	35,390
Prior financial year error correction (Note 8)	(33,982)	(33,982)
At 31 December 2020	1,408	1,408
Deficit for the financial year	(1,634)	(1,634)
At 31 December 2021	(226)	(226)

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DLR - Drug and Alcohol Task Force CLG
STATEMENT OF CASH FLOWS

for the financial year ended 31 December 2021

	Notes	2021 €	2020 € as restated
Cash flows from operating activities			
Deficit for the financial year		(1,634)	(39,922)
Adjustments for:			
Depreciation		724	232
		<u>(910)</u>	<u>(39,690)</u>
Movements in working capital:			
Movement in debtors		(193)	(33,982)
Movement in creditors		5,863	66,145
		<u>4,760</u>	<u>(7,527)</u>
Cash generated from/(used in) operations			
Cash flows from investing activities			
Payments to acquire tangible assets		(3,936)	(1,858)
		<u>824</u>	<u>(9,385)</u>
Net increase/(decrease) in cash and cash equivalents		31,945	41,330
Cash and cash equivalents at beginning of financial year			
Cash and cash equivalents at end of financial year	18	<u>32,769</u>	<u>31,945</u>

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DLR - Drug and Alcohol Task Force CLG

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2021

1. General Information

DLR - Drug and Alcohol Task Force CLG is a company limited by guarantee incorporated and registered in the Republic of Ireland. The registered number of the company is 658593. The registered office of the company is. The nature of the company's operations and its principal activities are set out in the Directors' Report. 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 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 FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102).

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is 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.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014.

Income

All incoming resources are included in the Income Statement when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

- Voluntary income received by way of donations are included when received.
- Income from services rendered, where entitlement is not conditional on the delivery of specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.
- Investment and rental income are included when receivable.
- Incoming resources from charitable trading activities are accounted for when earned.
- Legacies

The company recognises legacy income when there is a probability of receipt and the ability to estimate with reasonable accuracy the amount receivable. The receipt of the legacy is probable when a) there has been a grant of probate, b) the executors have established that there are sufficient assets in the estate and c). any conditions attached to the legacy are either within the control of the company or have been met.

Government grants

Grants relating to expenditure on tangible fixed assets are credited to the income and expenditure account at the same rate as the depreciation on the assets to which the grant relates. The deferred element of grants is included in creditors as deferred income.

Grants of a revenue nature are recognised in the income and expenditure account in the same period as the related expenditure.

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.

DLR - Drug and Alcohol Task Force CLG
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2021

continued

Tangible assets and depreciation

Tangible 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 assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	- 12.5% Straight line
----------------------------------	-----------------------

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Taxation and deferred taxation

The company is a corporation tax exempt company as it is a charity.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Income and Expenditure Account.

3. Departure from Companies Act 2014 Presentation

The directors have elected to present an Income and Expenditure Account instead of a Profit and Loss Account in these financial statements as this company is a not-for-profit entity.

4. Provisions Available for Audits of Small Entities

In common with many other businesses of our size and nature, we use our auditors to prepare and submit tax returns to the Revenue and to assist with the preparation of the financial statements.

5. Income

The income for the financial year is analysed as follows:

	2021	2020
	€	€
By Category:		
ETB/TYFS	-	20,547
ETB/UBU	38,108	20,386
SCTN/Training evaluation and support	42,216	17,694
Department of Health	-	43,000
Health Service Executive	118,684	98,684
	<u>199,008</u>	<u>200,311</u>

The whole of the company's Income is derived from funding by government agencies in Ireland.

DLR - Drug and Alcohol Task Force CLG
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2021

continued

6.	Operating deficit	2021 €	2020 €
	Operating deficit is stated after charging:		
	Depreciation of tangible assets	<u>724</u>	<u>232</u>
7.	Employees		
	The average monthly number of employees, including directors, during the financial year was 4.		
8.	Prior financial year adjustment		
	As previously reported funding in the sum of €33,982 was included in revenue. However, this funding was not spent in 2020 and should not have been included in revenue in 2020 but in 2021. The comparative figures have been amended to reflect same.		
9.	Tangible assets		
		Fixtures, fittings and equipment €	Total €
	Cost		
	At 1 January 2021	1,858	1,858
	Additions	3,936	3,936
	At 31 December 2021	<u>5,794</u>	<u>5,794</u>
	Depreciation		
	At 1 January 2021	232	232
	Charge for the financial year	724	724
	At 31 December 2021	<u>956</u>	<u>956</u>
	Net book value		
	At 31 December 2021	<u>4,838</u>	<u>4,838</u>
	At 31 December 2020	<u>1,626</u>	<u>1,626</u>
10.	Debtors	2021 €	2020 €
	Other debtors	160	-
	Prepayments	34,015	33,982
		<u>34,175</u>	<u>33,982</u>
11.	Creditors	2021 €	2020 €
	Amounts falling due within one year		
	Trade creditors	-	1,500
	Taxation	5,056	-
	Other creditors	1,062	-
	Accruals	31,875	30,663
	Deferred Income	34,015	33,982
		<u>72,008</u>	<u>66,145</u>

DLR - Drug and Alcohol Task Force CLG
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2021

continued

12. Taxation		2021	2020
		€	€
Creditors:			
PAYE		5,056	-

Taxation and Social Welfare costs will be paid post year end in line with government guidelines.

13. State Funding

Agency	Health Service Executive
Government Department	Department of Public Health
Grant Programme	Drug Education & Training Unit, TS Development Worker and Education Bursury
Purpose of the Grant	To ensure a coordinated response to drug and alcohol use.
Term	N/A
Total Fund	€118,684
Expenditure	120,407
Fund deferred or due at financial year end	None
Received in the financial year	€118,684
Capital Grant	No
Restriction on use	Yes

Agency	Dublin and Dun Laoghaire Education and Training Board
Government Department	The Department of Children and Youth Affairs
Grant Programme	UBU
Purpose of the Grant	
Term	N/A
Total Fund	38,108
Expenditure	38,487
Fund Deferred or due at year end	None
Received in the financial year	38,108
Capital Grant	No
Restricted on use	Yes

Agency	Dublin and Dun Laoghaire Education and Training Board
Government Department	Department of Children and Youth Affairs
Grant Programme	Interim Drugs Task Force Funding
Purpose of Grant	
Term	N/A
Total Received	42,217
Expenditure	52,842
Fund Deferred/Due at year end	34,015
Capital Grant	No
Restriction on use	Yes

14. Status

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 financial year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and of 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.

DLR - Drug and Alcohol Task Force CLG
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2021

continued

15. Income Statement

	2021 €	2020 €
At 1 January 2021 as previously stated	35,390	-
Prior financial year adjustment	<u>(33,982)</u>	<u>-</u>
At 1 January 2021	1,408	-
Deficit for the financial year	<u>(1,634)</u>	<u>(39,922)</u>
Other movements	-	41,330
At 31 December 2021	<u><u>(226)</u></u>	<u><u>1,408</u></u>

16. Capital commitments

The company had no material capital commitments at the financial year-ended 31 December 2021.

17. Post-Balance Sheet Events

During the financial year, in March 2020, the Covid-19 pandemic led to the closure of the business for a significant time period. The directors are confident that they can continue to operate through the difficult working climate brought about as a result of the pandemic.

18. Cash and cash equivalents

	2021 €	2020 €
Cash and bank balances	<u>32,769</u>	<u>31,945</u>

19. Employee Benefits

The charity has one employee whose total employee benefits (excluding employer pension costs) for the reporting period exceeds €60,000 and a table has been prepared below to accompany the report as required under DPE 022/05/2013 Circular 13/2014.

	2021 €	2020 €
Salary band 1 €60,000 to €70,000	<u>1</u>	<u>1</u>

The directors of the company are voluntary and receive no remuneration, expenses or allowances for their continued and valuable contribution to the charity.

20. Tax Clearance

DLR Drug and Alcohol Task Force Company Limited by Guarantee has an up to date tax clearance certificate.

21. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on _____.

DRAFT FINANCIAL STATEMENTS 20 September 2022

DLR - DRUG AND ALCOHOL TASK FORCE CLG

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021

NOT COVERED BY THE AUDITORS REPORT

THE FOLLOWING PAGES DO NOT FORM PART OF THE AUDITED FINANCIAL STATEMENTS

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DLR - Drug and Alcohol Task Force CLG
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
DETAILED INCOME AND EXPENDITURE ACCOUNT
for the financial year ended 31 December 2021

	2021 €	2020 €
Income	199,008	200,311
Expenditure		
Wages and salaries	98,730	44,043
Social welfare costs	8,679	4,205
Programme Funding	27,295	96,626
Training	6,646	14,050
Use of premises	13,455	6,756
Administration charges	-	4,582
Insurance	555	515
Repairs and maintenance	-	282
Printing, postage and stationery	756	31
Advertising	1,280	251
Telephone and broadband	1,507	1,257
Computer costs	1,810	1,650
Motor and travel	318	118
Planning & Research	4,709	41,810
Legal and professional	8,203	1,272
Programme support costs	23,301	18,293
Bank charges	32	104
General expenses	(158)	156
Auditor's remuneration	2,800	4,000
Depreciation	724	232
	200,642	240,233
Net deficit	(1,634)	(39,922)

DLR Drug and Alcohol Task Force CLG

	As restated	
	2,021	2020
HSE - Development and admin workers funding		
INCOME		
HSE	<u>118,684</u>	<u>98,684</u>
	118,684	98,684
EXPENDITURE		
Wages & Salaries	88,244	48,248
Programme Funding Admin Costs	0	217
Programme Costs	16,948	25,495
Use of premises	3,521	6,756
Admin charges	0	1,800
Insurance	3,305	515
Planning & Research	78	
Repairs and maintenance	0	282
Printing, postage and stationery	122	31
Advertising	0	251
Telephone	947	1,257
Computer Costs	1,738	1,650
Motor and travel	0	118
Legal and professional	5,503	1,272
Auditors Remuneration	0	4,000
Bank Charges	0	104
Auditor Remuneration	0	0
TOTAL EXPENDITURE	<u>120,407</u>	<u>91,995</u>
SURPLUS / (DEFICIT)	<u>-1,723</u>	<u>6,689</u>
	2,021	2020
DLR - Training, Evaluation and Support		
INCOME		
DLR - Training, Evaluation and Support	<u>42,217</u>	<u>17,694</u>
	42,217	17,694
EXPENDITURE		
Planning & Research	14,078	16,810
Premises	3,100	
Training	6,646	14,050
Telephone	560	
Advertising	1,280	0
Print Post	139	
Legal & Professional	2,700	0
Programmes	10,031	18,293
Misc Expenses	10,675	157
Computer Costs	433	
Equipment	3,200	0
Total Expenditure	<u>52,842</u>	<u>49,310</u>
Surplus / (Deficit)	<u>-10,626</u>	<u>(31,616)</u>

	As restated	
DCYA - ETB - TYFS / UBU	2,021	2020
INCOME		
ETB - TYFS	0	20,547
ETB - UBU	38,108	20,386
	<u>38,108</u>	<u>40,933</u>
EXPENDITURE		
Development worker funding - TYFS salary	0	21,128
Development worker funding -Admin- TYFS	0	74
Development worker funding - UBU	13,047	17,309
Development Worker funding- Emp PRSI (ER)	25,440	
Programme Funding	0	2,782
Admin charges	<u>38,487</u>	<u>41,293</u>
Total Expenditure		
Surplus / (Deficit)	<u>(379)</u>	<u>(360)</u>

	2,021	2020
Department of Health		
INCOME		
Admin funding from the department of health	0	43,000
	<u>0</u>	<u>43,000</u>
EXPENDITURE		
Development worker funding - salaries	0	32,403
Total Expenditure	<u>0</u>	<u>32,403</u>
Surplus / (Deficit)	<u>0</u>	<u>10,597</u>

Summary	As restated	
	2,021	2020
Surplus / (Deficit) HSE	(1,723)	6,689
Surplus / (Deficit) DLR - Training, Evaluation and Support	(10,626)	(31,615)
Surplus / (Deficit) - DCYA - ETB - TYFS / UBU	(379)	(360)
Surplus / (Deficit) - Department of Health	0	10,597
Surplus / (Deficit) per DLR Drug and Alcohol Task Force CLG	(12,727)	(14,690)
Accounts adjustments		
Adjustment re prior year cheque	13,425	0
Adj re Wages due 31.12.2021	(961)	
Adj Re PRSI due on Wages at Year end	(101)	
Adj re PAYE/PRSi Due at Year end	(5,056)	
Accrual of audit fee	(2,800)	0
Accrual Computer Costs- Barry Cullen	(376)	
Accrual Travel & Motor- A. Deane	(318)	
Accrual Print Post	(495)	
Accrued research payment owed to TCD	25,000	(25,000)
Accrued landsdowne Road agreement-Reversal	1,663	0
Accrual re TCD	(15,553)	
Overpayment- PK Awnings	160	
Rent Accrual	(8,333)	0
Misc Bank Payments Adj Prior Year	158	
Bank Charges	(32)	
Write off of Rent B/F	1,500	
Depreciation	(724)	(232)
DLR equipment - capitalised	3,936	0
DLR additional expenses	0	0
Surplus/(Deficit) per Accounts	(1,634)	(39,922)