

Company registration number: 387157

**DUN LAOGHAIRE RATHDOWN COMMUNITY ADDICTION TEAM
COMPANY LIMITED BY GUARANTEE**

FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2019

DUN LAOGHAIRE RATHDOWN COMMUNITY ADDICTION TEAM
Company Limited by Guarantee

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**DUN LAOGHAIRE RATHDOWN COMMUNITY ADDICTION TEAM
COMPANY LIMITED BY GUARANTEE**

DIRECTORS AND OTHER INFORMATION

Directors	Iolanda McAuley Colette Farrington Theresa Waters
Secretary	Colette Farrington
Company number	387157
Registered office	Unit 8 Leopardstown Office Park Burton Hall Avenue Dublin 18
Business address	Unit 8 Leopardstown Office Park Burton Hall Avenue Dublin 18
Auditor	Cooney Parle Ltd New Street Wicklow Town
Bankers	Bank of Ireland Main Street Dundrum Dublin 14
Solicitors	Lee & Sherlock Solicitors 5F Nutgrove Office Park Rathfarnham Dublin 14

DUN LAOGHAIRE RATHDOWN COMMUNITY ADDICTION TEAM
Company Limited by Guarantee
DIRECTORS REPORT

The directors present their annual report and the audited financial statements of the company for the financial year ended 31 December 2019.

Directors

The names of the persons who at any time during the financial year were directors of the company are as follows:

Iolanda McAuley
Colette Farrington
Theresa Waters

Principal activities

The principal activity of the company is the provision of support and services for individuals affected by addiction .

Development and performance

The company maintained its level of funding from the HSE in 2019. It has a surplus of €12,247 up from a deficit of €15,629 in 2018. This is partly due to a reduction in rental costs as a lease on one of the companys premises ceased in 2018.

Principal risks and uncertainties

The company operates solely in the Republic of Ireland. All revenues and costs are denominated in Euros and therefore the company is not subject to currency risks.

The company has no borrowings.

In managing liquidity and cash flow risk, the company strives to hold sufficient cash resources to meet all ongoing commitments. The company monitors cash flow to facilitate cash management. The involvement of the directors in the day to day management of the company cash reserves is adequate to manage the cash flow and liquidity risk the company faces.

The Directors are closely monitoring the risks and uncertainties associated with the Covid-19 pandemic. Currently the premises are closed to clients except for scheduled meetings and the directors have acted to realign its services and has implemented HSE and Government advice on social distancing measures within its premises to provide for the safe re-opening of it's premises. Through a prior investment in technology our staff are enabled to work remotely and to continue to provide services to clients.

Likely future developments

The company's work is funded by the Dun Laoghaire & Rathdown Drugs & Alcohol Task Force, subject to the agreement of the HSE. While funding is only guaranteed on a year to year basis the directors expect existing operations will continue for the foreseeable future.

DUN LAOGHAIRE RATHDOWN COMMUNITY ADDICTION TEAM
Company Limited by Guarantee
DIRECTORS REPORT (CONTINUED)

Accounting records

The measures taken by the directors to secure compliance with the requirements of sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function. The accounting records of the company are located at Registered Office..

Relevant audit information

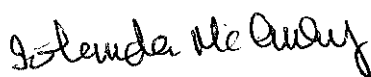
In the case of each of the persons who are directors at the time this report is approved in accordance with section 332 of Companies Act 2014:

- so far as each director is aware, there is no relevant audit information of which the company's statutory auditors are unaware, and
- each director has taken all the steps that he or she ought to have taken as a director in order to make himself or herself aware of any relevant audit information and to establish that the company's statutory auditors are aware of that information.

Auditors

In accordance with Sections 380 to 385 of the Companies Act 2014, the auditors, Cooney Parle Limited, will continue in office.

This report was approved by the board of directors on and signed on behalf of the board by:



Iolanda McAuley
Director



Colette Farrington
Director

DUN LAOGHAIRE RATHDOWN COMMUNITY ADDICTION TEAM
Company Limited by Guarantee
DIRECTORS RESPONSIBILITIES STATEMENT

The directors are responsible for preparing the directors report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and directors report comply with the Companies Act 2014 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Independent auditor's report to the members of
Dun Laoghaire Rathdown Community Addiction Team CLG**

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Dun Laoghaire Rathdown Community Addiction Team Ltd (the 'company') for the financial year ended 31 December 2019 which comprise the profit and loss account, statement of income and retained earnings, balance sheet and notes to the financial statements, including a summary of significant accounting policies set out in note 3. The financial reporting framework that has been applied in their preparation is Irish law and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

In 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 2019 and of its profit for the financial year then ended;
- have been properly prepared in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland; and
- have been prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

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 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 the financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), 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.

Material Uncertainty Related to Going Concern

We draw attention to Note 13 in the financial statements. We have considered the adequacy of the disclosures made in the note the financial statements concerning the preparation of the financial statements on a going concern basis with respect to the availability of future funding and operations amidst the Covid19 pandemic. As stated in Note 13 these conditions indicate that a material uncertainty exists that may cast a significant doubt on the Company's ability to continue as a going concern. Our opinion is not modified in respect of this matter.

**Independent auditor's report to the members of
Dun Laoghaire Rathdown Community Addiction Team CLG (continued)**

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.

In connection with our audit of the financial statements, 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 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

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

- in our opinion, the information given in the directors' report is consistent with the financial statements; and
- in our opinion, the directors' report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which we consider 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 financial statements are in agreement with the accounting records.

Matters on which we are required to report by exception

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' 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 made. We have nothing to report in this regard.

**Independent auditor's report to the members of
Dun Laoghaire Rathdown Community Addiction Team CLG (continued)**

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the directors' responsibilities statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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.

**Independent auditor's report to the members of
Dun Laoghaire Rathdown Community Addiction Team CLG (continued)**

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgment 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 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.

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.

**Independent auditor's report to the members of
Dun Laoghaire Rathdown Community Addiction Team CLG (continued)**

Seamus Parle

For and on behalf of
Cooney Parle Ltd
Statutory Audit Firm
New Street
Wicklow Town

DUN LAOGHAIRE RATHDOWN COMMUNITY ADDICTION TEAM
Company Limited by Guarantee
PROFIT AND LOSS ACCOUNT
FINANCIAL YEAR ENDED 31 DECEMBER 2019

	Note	2019 €	2018 €
Funding		447,268	416,631
Gross profit		<u>447,268</u>	<u>416,631</u>
Administrative expenses		(435,021)	(432,260)
Operating profit/(loss)		<u>12,247</u>	<u>(15,629)</u>
Surplus/(Deficit) before taxation		<u>12,247</u>	<u>(15,629)</u>
Tax on surplus/(deficit)		<u>-</u>	<u>-</u>
Profit/(loss) for the financial year		<u><u>12,247</u></u>	<u><u>(15,629)</u></u>

The company has no other recognised items of income and expenses other than the results for the financial year as set out above.

The notes on pages 14 to 20 form part of these financial statements.

DUN LAOGHAIRE RATHDOWN COMMUNITY ADDICTION TEAM
Company Limited by Guarantee
STATEMENT OF INCOME AND RETAINED EARNINGS
FINANCIAL YEAR ENDED 31 DECEMBER 2019

	2019	2018
	€	€
Profit/(loss) for the financial year	12,247	(15,629)
Retained earnings at the start of the financial year	<u>133,645</u>	<u>149,274</u>
Retained earnings at the end of the financial year	<u><u>145,892</u></u>	<u><u>133,645</u></u>

DUN LAOGHAIRE RATHDOWN COMMUNITY ADDICTION TEAM
Company Limited by Guarantee
BALANCE SHEET
AS AT 31 DECEMBER 2019

	Note	2019 €	€	2018 €	€
Fixed assets					
Tangible assets	7	<u>4,621</u>		<u>547</u>	
			4,621		547
Current assets					
Debtors	8	52,933		41,980	
Cash at bank and in hand		<u>133,462</u>		<u>150,530</u>	
		186,395		192,510	
Creditors: amounts falling due within one year	9	<u>(45,124)</u>		<u>(59,412)</u>	
Net current assets			141,271		133,098
Total assets less current liabilities			145,892		133,645
Net assets			<u>145,892</u>		<u>133,645</u>
Capital and reserves					
Profit and loss account			<u>145,892</u>		<u>133,645</u>
Members funds			<u>145,892</u>		<u>133,645</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 Financial Reporting Standard applicable in the UK and Republic of Ireland'.

The notes on pages 14 to 20 form part of these financial statements.

DUN LAOGHAIRE RATHDOWN COMMUNITY ADDICTION TEAM
Company Limited by Guarantee
BALANCE SHEET (CONTINUED)
AS AT 31 DECEMBER 2019

These financial statements were approved by the board of directors on
and signed on behalf of the board by:

Iolanda McAuley

Iolanda McAuley
Director

Colette Farrington

Colette Farrington
Director

The notes on pages 14 to 20 form part of these financial statements.

DUN LAOGHAIRE RATHDOWN COMMUNITY ADDICTION TEAM
Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS
FINANCIAL YEAR ENDED 31 DECEMBER 2019

1. General information

The company is a private company limited by guarantee, registered in Ireland. The address of the registered office is Unit 8, Leopardstown Office Park, Burton Hall Avenue, Dublin 18.

The principal activities of the company can be found in the Directors Report.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102 Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. The Triennial review 2017 amendments to the standard have been early adopted.

3. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Turnover

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

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

DUN LAOGHAIRE RATHDOWN COMMUNITY ADDICTION TEAM
Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FINANCIAL YEAR ENDED 31 DECEMBER 2019

Tangible assets

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fittings fixtures and equipment - 20% straight line

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

DUN LAOGHAIRE RATHDOWN COMMUNITY ADDICTION TEAM
Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FINANCIAL YEAR ENDED 31 DECEMBER 2019

Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

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

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

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

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

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

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

DUN LAOGHAIRE RATHDOWN COMMUNITY ADDICTION TEAM
Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FINANCIAL YEAR ENDED 31 DECEMBER 2019

4. Limited by guarantee

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

5. Staff costs

The average number of persons employed by the company during the financial year, including the directors was 7 (2018: 6).

The aggregate payroll costs incurred during the financial year were:

	2019	2018
	€	€
Wages and salaries	276,938	259,659
Social insurance costs	30,040	28,177
	<u>306,978</u>	<u>287,836</u>

6. Appropriations of profit and loss account

	2019	2018
	€	€
At the start of the financial year	133,645	149,274
Profit/(loss) for the financial year	12,247	(15,629)
At the end of the financial year	<u>145,892</u>	<u>133,645</u>

DUN LAOGHAIRE RATHDOWN COMMUNITY ADDICTION TEAM
Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FINANCIAL YEAR ENDED 31 DECEMBER 2019

7. Tangible assets

	Fixtures, fittings and equipment	Total
	€	€
Cost		
At 1 January 2019	21,371	21,371
Additions	5,263	5,263
	<u>26,634</u>	<u>26,634</u>
At 31 December 2019		
Depreciation		
At 1 January 2019	20,824	20,824
Charge for the financial year	1,189	1,189
	<u>22,013</u>	<u>22,013</u>
At 31 December 2019		
Carrying amount		
At 31 December 2019	4,621	4,621
At 31 December 2018	<u>547</u>	<u>547</u>

8. Debtors

	2019	2018
	€	€
Other debtors	8,042	-
Prepayments	44,891	41,980
	<u>52,933</u>	<u>41,980</u>

Debtors includes permanent rent deposits of €33,659. Other debtors and prepayments are recoverable within one year.

DUN LAOGHAIRE RATHDOWN COMMUNITY ADDICTION TEAM
Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FINANCIAL YEAR ENDED 31 DECEMBER 2019

7. Tangible assets

	Fixtures, fittings and equipment	Total
	€	€
Cost		
At 1 January 2019	21,371	21,371
Additions	5,263	5,263
At 31 December 2019	<u>26,634</u>	<u>26,634</u>
Depreciation		
At 1 January 2019	20,824	20,824
Charge for the financial year	1,189	1,189
At 31 December 2019	<u>22,013</u>	<u>22,013</u>
Carrying amount		
At 31 December 2019	<u>4,621</u>	<u>4,621</u>
At 31 December 2018	<u>547</u>	<u>547</u>

8. Debtors

	2019	2018
	€	€
Other debtors	8,042	-
Prepayments	44,891	41,980
	<u>52,933</u>	<u>41,980</u>

DUN LAOGHAIRE RATHDOWN COMMUNITY ADDICTION TEAM
Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FINANCIAL YEAR ENDED 31 DECEMBER 2019

9. Creditors: amounts falling due within one year

	2019	2018
	€	€
Payments received on account	-	20,000
Trade creditors	679	1,400
Other creditors including tax and social insurance	19,310	9,132
Accruals	25,135	28,880
	<u>45,124</u>	<u>59,412</u>

Payment terms for trade creditors vary between on demand and ninety days. Trade creditors do not attract interest. Taxes are subject to the terms of the relevant legislation. Interest accrues on late payment at the rate of 8%-10% per annum. The terms of the accruals vary.

10. Related party transactions

Director Iolanda McAuley received €1,220 (2018:€2,220) in facilitation fees.

11. Key management personnel

The directors' are the key management personnel of the company but are not paid as directors of a charity.

12. APB Ethical Standard - Provisions Available for Small Entities

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

DUN LAOGHAIRE RATHDOWN COMMUNITY ADDICTION TEAM
Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FINANCIAL YEAR ENDED 31 DECEMBER 2019

13. Going Concern

The company's work is funded by the Dun Laoghaire & Rathdown Drugs and Alcohol Task Force, subject to the agreement of the HSE. The financial statements have been prepared on a going concern basis which assumes that the company will continue in operational existence for the foreseeable future having adequate resources to meet its obligations as they fall due.

While funding is only guaranteed from year to year the directors believe the going concern basis to be appropriate in view of the ongoing necessity for its work and its net asset position, which would enable it to meet its liabilities in the event of cessation. The financial statements do not include any adjustments that would result from the basis of preparation being inappropriate.

14. Approval of financial statements

The board of directors approved these financial statements for issue on .

DUN LAOGHAIRE RATHDOWN COMMUNITY ADDICTION TEAM
Company Limited by Guarantee

The following pages do not form part of the statutory accounts.

**Dun Laoghaire Rathdown Community Addiction Team
Company Limited by Guarantee**

**Detailed profit and loss account
Financial year ended 31 December 2019**

	2019	2018
	€	€
Funding		
Funding Received	416,632	416,631
PMCA programme funding	5,340	-
DLRDATAF funding	25,296	-
	<u>447,268</u>	<u>416,631</u>
Administrative expenses		
Wages and salaries	276,938	259,659
Employer's PRSI contributions	30,040	28,177
Staff training	1,800	-
Staff Support	2,820	3,205
Rent payable	69,023	83,427
Rates	(32)	73
Insurance	8,632	8,093
Operating lease payments - office equipment	1,724	2,191
Light and heat	7,436	8,464
Cleaning	4,082	4,842
Repairs and maintenance	3,533	3,470
Printing, postage and stationery	428	2,701
Telephone	3,325	3,262
Computer costs	1,734	4,194
Client Services	9,126	(579)
Travelling expenses	2,297	1,969
Consultancy fees	2,798	-
Accountancy fees	2,400	13,722
Auditors remuneration	2,702	2,480
Bank charges	180	175
Canteen	2,156	2,243
General expenses	140	149
Subscriptions	550	206
Depreciation of tangible assets	1,189	137
	<u>435,021</u>	<u>432,260</u>
Surplus/(Deficit)	<u><u>12,247</u></u>	<u><u>(15,629)</u></u>