

Company registration number: 387157

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

**FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022**

**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**                      lolanda McAuley   resigned 10/09/2022  
   Colette Farrington  
   Theresa Waters   resigned 21/09/2022  
   Stefani Howlett   appointed 21/09/22  
   Roisin Verdon    appointed 21/09/22

**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**                          GBW Audit & Accountancy U.C.  
   New Street  
   Wicklow Town

**Charity Number**                CHY 16904

**Registered Charity Number** 20061968

**DUN LAOGHAIRE RATHDOWN COMMUNITY ADDICTION TEAM**  
**Company limited by guarantee**

**DIRECTORS AND OTHER INFORMATION (CONTINUED)**

**Bankers**

Bank of Ireland  
Main Street  
Dundrum  
Dublin 14

**Solicitors**

Sherlock Law  
5F Nutgrove Office Park  
Rathfarnham  
Dublin 14

**DUN LAOGHAIRE RATHDOWN COMMUNITY ADDICTION TEAM**  
**Company Limited by Guarantee**

**DIRECTORS/TRUSTEES REPORT**

The Board of Directors of Dun Laoghaire Rathdown Community Addiction Team CLG are pleased to present their annual Directors' Report together with the financial statements of the charity for the year ended 31st December 2022, which are prepared to meet with the requirements for a Directors' Report and accounts for Companies Act 2014 purposes.

The financial statements comply with the Charities Act 2009, the Companies Act 2014, the Companies (Accounting) Act 2017, the Constitution, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS102, the Financial Reporting Standard applicable in the UK and Republic of Ireland.

The Directors' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice guidelines.

**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  
Stefani Howlett  
Roisin Verdon

**Legal Status**

Dun Laoghaire Rathdown Community Addiction Team CLG is a charity registered with the Revenue Commissioners, Registration number CHY16904.

**Governing Document**

Dun Laoghaire Rathdown Community Addiction Team CLG is incorporated as a company limited by guarantee without having share capital.

**Principal activities**

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

**Governance**

The company can confirm full adoption of the Governance Code, along with the presentation of the Financial Statements according to FRS SORP 102 (where applicable), and as such, we are compliant with best practice within the charity sector.

**DUN LAOGHAIRE RATHDOWN COMMUNITY ADDICTION TEAM**  
**Company Limited by Guarantee**

**DIRECTORS REPORT (CONTINUED)**

**Development and performance**

The company's funding from the HSE was reduced by €15,764 in 2022. This was countered by a €33,333 contribution towards rent payable for 2022 from DATF who rent a floor of the company's rental premises. The company showed a surplus of €44,727 in 2022 compared to a surplus of €21,032 in 2021.

**Principal risks and uncertainties**

Periodic risk review by the directors forms the basis to establish policies, systems and procedures to mitigate the risks identified or manage any potential impact on the charity should those risks materialise. The review has identified three key risks which are monitored by the Board. These include:

- That income will be sufficient to meet outgoings
- Data protection
- Management Information Systems - reporting capacity for appropriate decision making

**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)**

**Political donations**

During the financial year the company made no political donations (2021: Nil).

**Income**

Income is recognised when received from the HSE and DLRDATF.

Income from the HSE totaled €469,032. In addition, income of €41,999 from DLRDATF was received.

**Expenditure**

In line with best practice, expenditure is disclosed in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the FRS102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland (effective 1 January 2015).

**Restricted Funds**

Restricted funds represent grant income received which is subject to specific conditions imposed by the grant making institutions. They are not available for the general purposes of the company. Expenditure which meets these conditions is shown as charged to the fund.

**Unrestricted Funds**

**General Funds**

These represent amounts which can be used at the discretion of the company, in furtherance of our charitable objectives. Such funds may be held in order to finance working capital or capital investment or to fund new programmes.

**Designated Funds**

The company may at its discretion, and/or with the agreement of the original donor(s), set aside funds for specific purposes in the furtherance of our charitable objects which would otherwise form part of the general reserves of the organisation.

**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..

**DUN LAOGHAIRE RATHDOWN COMMUNITY ADDICTION TEAM**  
**Company Limited by Guarantee**

**DIRECTORS REPORT (CONTINUED)**

**Relevant audit information**

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

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

**Auditors**

The auditors Cooney Parle Limited resigned on 31st May 2023. Auditors GBW Audit & Accountancy UC were appointed in their place.

This report was approved by the board of directors on 19<sup>th</sup> July 23 and signed on behalf of the board by:

Colette Farrington  
Director

Stefani Howlett  
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. In applying that framework, the Directors have elected to have regard to the Statement of Recommended Practice (revised 2015).

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 keeping adequate accounting records which disclose with reasonable accuracy at any time the assets, liabilities, financial position and surplus of the Company and enable them to ensure that the financial statements comply with the Companies Act 2014.

They are responsible for such internal controls as they determine necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error, and have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the Company and to prevent and detect fraud and other irregularities.

The Directors are also responsible for preparing a Directors' report that complies with the requirements of the Companies Act 2014.

# INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF DUN LAOGHAIRE RATHDOWN COMMUNITY ADDICTION TEAM

## Report on the audit of the financial statements

### **Opinion**

We have audited the financial statements of Dun Laoghaire Rathdown Community Addiction Team (the 'company') for the financial year ended 31 December 2022 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 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.

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 2022 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 the provisions available for small entities, in the circumstances set out in note 13 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.

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF  
DUN LAOGHAIRE RATHDOWN COMMUNITY ADDICTION TEAM (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 (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 (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 (CONTINUED)**



James Butler

For and on behalf of  
GBW Audit & Accountancy U.C.  
Statutory Audit Firm  
New Street  
Wicklow Town

18<sup>th</sup> July 2023

**DUN LAOGHAIRE RATHDOWN COMMUNITY ADDICTION TEAM**  
**Company Limited by Guarantee**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FINANCIAL YEAR ENDED 31 DECEMBER 2022**

		Unrestricted Funds 2022	Restricted Funds 2022	Unrestricted Funds 2021	Restricted Funds 2021
	Note	€	€	€	€
<b>Income and Endowments from:</b>					
Donations & Legacies		-	-	-	-
Income from Charitable Activities	4	469,032	-	495,393	-
Other Activities - sublet of premises		41,999	-	-	-
Investments		-	-	-	-
<b>Total Income</b>		511,031	-	495,393	-
<b>Expenditure on:</b>					
Charitable Activities		(466,304)	-	(474,361)	-
<b>Total Expenditure</b>	5	(466,304)	-	(474,361)	-
Net gain/(loss) on sale of investments		-	-	-	-
<b>Net income/(expenditure)</b>		44,727	-	21,032	-
<b>Reconciliation of Funds</b>					
Net movement of funds		44,727	-	21,032	-
Total Funds brought forward		115,345	-	94,313	-
<b>Total funds carried forward</b>		160,072	-	115,345	-

There are no other recognised gains or losses other than those listed above and the net expenditure for the financial year. Incoming resources and the net income arose solely from continuing activities.

These financial statements were approved by the board of directors on 19<sup>th</sup> July 23 and signed on behalf of the board by:

Colette Farrington  
 Director

*Colette Farrington*

Stefani Howlett  
 Director

*S. Howlett*

The notes on pages 16 to 25 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 2022**

	<b>2022</b>	2021
	€	€
Profit for the financial year	44,727	21,032
<b>Retained earnings at the start of the financial year</b>	<u>115,345</u>	<u>94,313</u>
<b>Retained earnings at the end of the financial year</b>	<u><u>160,072</u></u>	<u><u>115,345</u></u>



**DUN LAOGHAIRE RATHDOWN COMMUNITY ADDICTION TEAM**  
**Company Limited by Guarantee**

**BALANCE SHEET**  
**AS AT 31 DECEMBER 2022**

	Note	2022 €	€	2021 €	€
<b>Fixed assets</b>					
Tangible assets	10	3,313		5,631	
			3,313		5,631
<b>Current assets</b>					
Debtors	11	102,442		78,024	
Cash at bank and in hand		73,508		50,871	
		175,950		128,895	
<b>Creditors: amounts falling due within one year</b>	12	(19,191)		(19,181)	
<b>Net current assets</b>			156,759		109,714
<b>Total assets less current liabilities</b>			160,072		115,345
<b>Net assets</b>			<u>160,072</u>		<u>115,345</u>
<b>Funds of the Charity:</b>					
Designated Funds			-		-
Restricted Funds			-		-
Unrestricted Funds			160,072		115,345
<b>Total Charity Funds</b>			<u>160,072</u>		<u>115,345</u>

These financial statements were approved by the board of directors on 19<sup>th</sup> July 2023 and signed on behalf of the board by:

Colette Farrington  
 Director

*Colette Farrington*

Stefani Howlett  
 Director

*Stefani Howlett*

**The notes on pages 16 to 25 form part of these financial statements.**

**DUN LAOGHAIRE RATHDOWN COMMUNITY ADDICTION TEAM LTD**  
**Company Limited by Guarantee**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FINANCIAL YEAR ENDED 31 DECEMBER 2022**

**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. Accounting policies and measurement bases**

**Basis of preparation**

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

The financial statements have been prepared in accordance with accounting standards generally accepted in Ireland and Irish statute comprising the Companies Act 2014 where applicable. Accounting standards generally accepted in Ireland, in preparing financial statements giving a true and fair view, are those issued by the Accounting Standards Board and published by the Institute of Chartered Accountants in Ireland.

Dun Laoghaire Rathdown Community Addiction Team CLG is a Company Limited by Guarantee (registered number 387157) and is a registered charity (Charity number CHY 16904 and RCN 20061968). The Company meets the definition of a Public Benefit Entity under the FRS 102. As a registered charity, the Company is exempt from the reporting and disclosure requirements to prepare a Directors' Report under section 325 (1) (c), Companies Act 2014 but does so in compliance with the Charities SORP. There is nothing to disclose in respect of Directors' interests in shares or debentures of the Company under section 329, Companies Act 2014.

Dun Laoghaire Rathdown Community Addiction Team CLG has applied the recommendations contained in the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) which is effective from 1 January 2015 in preparing the financial statements.

The format of the analysis and disclosure of expenditure complies fully with the Statement of Recommended Practice in the statement of financial activities on page 8 and in notes 5 to 7.

**DUN LAOGHAIRE RATHDOWN COMMUNITY ADDICTION TEAM LTD**  
**Company Limited by Guarantee**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FINANCIAL YEAR ENDED 31 DECEMBER 2022**

**Judgements and key sources of estimation uncertainty**

In the application of the organisation's accounting policies, the Board are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily available from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

**Income**

Income is included in the statement of financial activities only when earned and the ultimate realisation of which can be assessed as probable.

**Resources Expended**

Resources expended are accounted for when they are incurred and include amounts due at the end of the year but not paid. Resources expended include attributable value added tax which cannot be recovered.

**Taxation**

No charge to taxation arises due to the tax exempt status of Dun Laoghaire Rathdown Community Addiction team CLG. This is in accordance with the provisions of Section 207 (as applied to companies by Section 76), Section 609 (Capital Gains Tax) and Section 266 (deposit Interest Retention Tax) of the Taxes Consolidation Act, 1997 under charity number CHY16904.

As a charity, the company cannot recover VAT paid. As such, all VAT is expensed in the statement of financial activities.

**Charitable Activities**

Costs of charitable activities comprise all expenditure incurred in pursuit of the organisation's objectives. All costs of charitable activities are recognised on an accruals basis.

**Governance Costs**

Governance costs are the costs associated with the stewardship arrangements of the charity. They comprise costs arising from the constitutional and obligatory arrangements, as well as the costs associated with the strategic management of the company's activities. Typical costs would be accountancy fees and bank charges.

**DUN LAOGHAIRE RATHDOWN COMMUNITY ADDICTION TEAM LTD**  
**Company Limited by Guarantee**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FINANCIAL YEAR ENDED 31 DECEMBER 2022**

**Fundraising Costs**

The company incurred no fundraising costs during the year.

**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 LTD**  
**Company Limited by Guarantee**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FINANCIAL YEAR ENDED 31 DECEMBER 2022**

**Government grants**

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the company will comply with the conditions attaching to them and the grants will be received.

Government grants are recognised using the accrual model and the performance model.

Under the accrual model, government grants relating to revenue are recognised on a systematic basis over the periods in which the company recognises the related costs for which the grant is intended to compensate. Grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs are recognised in income in the period in which it becomes receivable.

Grants relating to assets are recognised in income on a systematic basis over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income and not deducted from the carrying amount of the asset.

Under the performance model, where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

**Contingent Liability**

A contingent liability arises where a possible obligation from past events arises where its existence will be confirmed only by the occurrence of one or more uncertain future events not wholly within the charity's control or a present obligation that arises from past events but is not recognised in the accounts - either because it is not probable that a transfer of economic benefits will be required to settle the obligation, or because the amount of the obligation cannot be measured with sufficient reliability.

**DUN LAOGHAIRE RATHDOWN COMMUNITY ADDICTION TEAM LTD**  
**Company Limited by Guarantee**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FINANCIAL YEAR ENDED 31 DECEMBER 2022**

**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 LTD**  
**Company Limited by Guarantee**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FINANCIAL YEAR ENDED 31 DECEMBER 2022**

**Debtors**

Debtors are recognised at the settlement amount due but not yet received at year end.

**Creditors**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be reliably measured or estimated.

**Restricted and unrestricted reserves**

Dun Laoghaire Rathdown Community Addiction Team CLG operates the following Funds:

**Unrestricted Funds:**

General Funds: these represent amounts which can be used at the discretion of Dun Laoghaire Rathdown Community Addiction Team CLG, in furtherance of the objects of the charity.

Such Funds may be held in order to finance working capital, capital investment or new programmes. The use of unrestricted Funds is therefore not restricted to any particular charitable purpose of the charity

**3. Limited by guarantee**

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

**4. Income from Charitable Activities**

Income from Charitable Activities arises from:

	<b>Unrestricted Funds</b>	
	<b>2022</b>	<b>2021</b>
	<b>€</b>	<b>€</b>
HSE	469,032	484,796
DLRDATA	41,999	10,597
	<u>511,031</u>	<u>495,393</u>

The company had no income from restricted funds or designated funds in 2021 or 2022.

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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FINANCIAL YEAR ENDED 31 DECEMBER 2022**

**5. Expenditure on Charitable Activities**

	<b>Unrestricted</b>	
	<b>2022</b>	<b>2021</b>
	<b>€</b>	<b>€</b>
Direct Costs	-	-
<b>Other costs</b>		
Wages and salaries	300,693	325,959
Employer's PRSI contributions	32,907	35,700
Staff training	417	1,675
Staff Support	2,747	2,313
Rent payable	77,592	68,853
Rates	-	(72)
Insurance	8,945	8,997
Light and heat	6,305	4,797
Cleaning	-	228
Repairs and maintenance	14,790	5,810
Printing, postage and stationery	103	193
Telephone	4,847	4,771
Computer costs	2,283	3,429
Client Services	200	-
Travelling expenses	2,530	1,793
Legal and professional	369	-
Consultancy fees	2,716	2,384
Accountancy fees	2,000	2,000
Auditors remuneration	2,138	2,134
Bank charges	177	174
Canteen	340	364
General expenses	1,310	89
Subscriptions	577	452
Depreciation of tangible assets	2,318	2,318
	<u>466,304</u>	<u>474,361</u>

There was no expenditure on restricted or designated activities in 2021 or 2022.



**DUN LAOGHAIRE RATHDOWN COMMUNITY ADDICTION TEAM LTD**  
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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FINANCIAL YEAR ENDED 31 DECEMBER 2022**

**6. Staff costs**

The average number of persons employed by the company during the financial year, including the directors was 8 (2021: 8).

The aggregate payroll costs incurred during the financial year were:

Employees ( excluding co-ordinator)	<b>2022</b>	2021
	€	€
Wages and salaries	245,289	264,723
Social insurance costs	<u>26,788</u>	<u>28,933</u>
	<u>272,077</u>	<u>293,656</u>
Co-ordinator/ acting co-ordinator:	<b>2022</b>	2021
	€	€
Wages and salaries	55,404	61,236
Social insurance costs	<u>6,119</u>	<u>6,767</u>
	<u>61,523</u>	<u>68,003</u>
Total wages, salaries & social insurance costs	<u>333,600</u>	<u>361,659</u>

**7. Directors remuneration**

The directors of the company do not receive payment for their service.

**8. Taxation**

In accordance with the provisions of Section 207 (as applied to companies by Section 76), Section 609 (capital Gains Tax) and Section 266 (deposit Interest Retention Tax) of the Taxes Consolidation Act, 1997, under charity number CHY16904, Dun Laoghaire Rathdown Community Addiction Team CLG is exempt from taxation.

**DUN LAOGHAIRE RATHDOWN COMMUNITY ADDICTION TEAM LTD**  
**Company Limited by Guarantee**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FINANCIAL YEAR ENDED 31 DECEMBER 2022**

**9. Appropriations of profit and loss account**

	<b>2022</b>	<b>2021</b>
	€	€
At the start of the financial year	115,345	94,313
Profit for the financial year	<u>44,727</u>	<u>21,032</u>
<b>At the end of the financial year</b>	<b><u>160,072</u></b>	<b><u>115,345</u></b>

**10. Tangible assets**

	Fixtures, fittings and equipment	Total
	€	€
<b>Cost</b>		
<b>At 1 January 2022 and 31 December 2022</b>	<u>32,280</u>	<u>32,280</u>
<b>Depreciation</b>		
At 1 January 2022	26,649	26,649
Charge for the financial year	<u>2,318</u>	<u>2,318</u>
<b>At 31 December 2022</b>	<b><u>28,967</u></b>	<b><u>28,967</u></b>
<b>Carrying amount</b>		
<b>At 31 December 2022</b>	<u>3,313</u>	<u>3,313</u>
At 31 December 2021	<u>5,631</u>	<u>5,631</u>

**11. Debtors**

	<b>2022</b>	<b>2021</b>
	€	€
Trade debtors	15,861	-
Other debtors	8,356	23
Prepayments	<u>78,225</u>	<u>78,001</u>
	<b><u>102,442</u></b>	<b><u>78,024</u></b>

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

**DUN LAOGHAIRE RATHDOWN COMMUNITY ADDICTION TEAM LTD**  
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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FINANCIAL YEAR ENDED 31 DECEMBER 2022**

**12. Creditors: amounts falling due within one year**

	<b>2022</b>	2021
	€	€
Trade creditors	2,355	62
Other creditors including tax and social insurance	11,444	14,198
Accruals	5,392	4,921
	<u>19,191</u>	<u>19,181</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.

**13. Ethical standards**

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.

**14. Key management personnel**

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

**15. 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.

**16. Approval of financial statements**

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