

Company registration number 387157 (Republic of Ireland)

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

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

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

Directors Colette Farrington
Stefani Howlett
Roisin Verdon

Secretary Colette Farrington

Company number 387157

Charity number 20061968

Registered office

Unit 8
Leopardstown Office Park
Burton Hall Avenue
Dublin 18

Auditor HSM Chartered Accountants
13 Sussex Street
Dun Laoghaire
Co. Dublin

Business address

Unit 8
Leopardstown Office Park
Burton Hall Avenue
Dublin 18

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
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DUN LAOGHAIRE RATHDOWN COMMUNITY ADDICTION TEAM COMPANY LIMITED BY GUARANTEE

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

The directors present their annual report and financial statements for the year ended 31 December 2025.

Principal activities

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

Principal risks and uncertainties

The results for the year and the financial position at the year end were considered satisfactory by the directors who expect continued growth in the foreseeable future.

Results and dividends

The results for the year are set out on page 7.

The surplus for the financial year after providing for depreciation amounted to €1,722 (2024: Deficit €33,017).

At the end of the financial year the company had assets of €237,893 (2024: €164,646) and liabilities of €102,483 (2024: €30,958). The net assets of the company increased by €1,722.

Directors and secretary

The directors who held office during the year and up to the date of signature of the financial statements were as follows:

Colette Farrington
Stefani Howlett
Roisin Verdon

The secretary who served throughout the financial year was Colette Farrington.

In accordance with the Constitution, the directors retire by rotation and, being eligible, offer themselves again for reelection.

Supplier payment policy

The directors acknowledge their responsibility for ensuring compliance, in all material respects, with the provisions of the European Communities (Late Payment in Commercial Transactions) Regulations 2012. Procedures have been implemented to identify the dates upon which invoices fall due for payment and to ensure that payments are made by such dates. Such procedures provide reasonable assurance against material non-compliance with the Regulations. The payment policy during the year under review was to comply with the requirements of the Regulations.

Accounting records

The company's directors acknowledge their responsibilities under sections 281 to 285 of the Companies Act 2014 to ensure that the company keeps adequate accounting records the directors have employed competent accounting personnel with appropriate expertise and have maintained appropriate computerised accounting systems.

The accounting records are held at the company's business premises, Unit 8 Leopardstown Office Park Burton Hall Avenue Dublin 18.

Post reporting date events

There have been no significant events affecting the company since the financial year end.

Auditor

HSM Chartered Accountants were appointed as the company's auditor and in accordance with section 383(2) of the Companies Act 2014, continue in office as auditor of the company.

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

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Statement of disclosure to auditor

Each of the directors in office at the date of approval of this annual report confirms that:

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

This confirmation is given and should be interpreted in accordance with the provisions of section 330 of the Companies Act 2014.

On behalf of the board



Colette Farrington
Director
26 May 2026



Roisin Verdon
Director

DUN LAOGHAIRE RATHDOWN COMMUNITY ADDICTION TEAM COMPANY LIMITED BY GUARANTEE

DIRECTORS' RESPONSIBILITIES STATEMENT

FOR THE YEAR ENDED 31 DECEMBER 2025

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

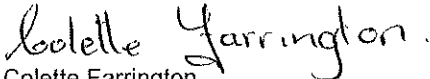
Irish company law requires the directors to prepare financial statements for each financial year. Under that law, the directors have elected to prepare the financial statements in accordance with Companies Act 2014 and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (Generally accepted Accounting Practice in 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 that 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 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 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.

On behalf of the board


Colette Farrington
Director
26 May 2026


Roisin Verdon
Director

DUN LAOGHAIRE RATHDOWN COMMUNITY ADDICTION TEAM COMPANY LIMITED BY GUARANTEE

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF DUN LAOGHAIRE RATHDOWN COMMUNITY ADDICTION TEAM COMPANY LIMITED BY GUARANTEE

Opinion

We have audited the financial statements of Dun Laoghaire Rathdown Community Addiction Team Company Limited By Guarantee ('the company') for the year ended 31 December 2025, which comprise the statement of income and retained earnings, the balance sheet and notes to the financial statements, including the summary of significant accounting policies set out in note 1. 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 2025 and of its surplus for the 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 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 in the annual report. 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.

DUN LAOGHAIRE RATHDOWN COMMUNITY ADDICTION TEAM COMPANY LIMITED BY GUARANTEE

We have nothing to report in this regard.

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF DUN LAOGHAIRE RATHDOWN COMMUNITY ADDICTION TEAM COMPANY LIMITED BY GUARANTEE

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.

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.

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 in accordance with the applicable financial reporting framework that 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, if applicable, matters related to going concern and using the going concern basis of accounting unless management either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the company's 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 company's financial statements is located on the IAASA's website at: <https://www.iaasa.ie/Publications/Auditing-standards/Standards-Guidance-for-Auditors-inIreland/Description-of-the-auditor-s-responsibilities-for>. This description forms part of our auditor's report.

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

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

**TO THE MEMBERS OF DUN LAOGHAIRE RATHDOWN COMMUNITY ADDICTION
TEAM COMPANY LIMITED BY GUARANTEE**

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

This 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.



Eoin Hodkinson
For and on behalf of HSM
Chartered Accountants
Statutory audit firm

26 May 2026

13 Sussex Street
Dun Laoghaire
Co. Dublin

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

STATEMENT OF INCOME AND RETAINED EARNINGS

FOR THE YEAR ENDED 31 DECEMBER 2025

		2025	2024
	Notes	€	€
Income	3	552,706	511,195
Staff costs	5	(400,998)	(407,461)
Depreciation	4	(1,803)	(2,213)
Other operating expenses		(148,183)	(134,538)
		-----	-----
Surplus/(deficit) before taxation		1,722	(33,017)
Tax on surplus/(deficit)		-	-
		-----	-----
Surplus/(deficit) for the financial year		1,722	(33,017)
Retained earnings brought forward		133,688	166,705
		-----	-----
Retained earnings carried forward		<u>135,410</u>	<u>133,688</u>

The income and expenditure account has been prepared on the basis that all operations are continuing operations.

DUN LAOGHAIRE RATHDOWN COMMUNITY ADDICTION TEAM COMPANY LIMITED BY GUARANTEE

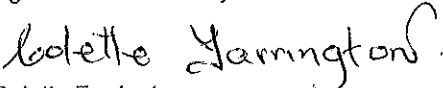
BALANCE SHEET

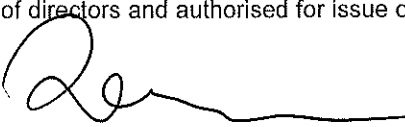
AS AT 31 DECEMBER 2025

	Notes	2025		2024	
		€	€	€	€
Fixed assets					
Tangible assets	6		5,046		3,251
Current assets					
Debtors	7	78,225		77,830	
Cash at bank and in hand		154,622		83,565	
		232,847		161,395	
Creditors: amounts falling due within one year	8	(102,483)		(30,958)	
Net current assets			<u>130,364</u>		<u>130,437</u>
Net assets			<u>135,410</u>		<u>133,688</u>
Reserves					
Income and expenditure account			<u>135,410</u>		<u>133,688</u>
Members' funds			<u>135,410</u>		<u>133,688</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 Financial Reporting Standard 102 'The Financial Statement Reporting Standard applicable in the UK and Republic of Ireland'.

The financial statements were approved by the board of directors and authorised for issue on 26 May 2026 and are signed on its behalf by:


Colette Farrington
Director


Roisin Verdon
Director

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

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31 DECEMBER 2025**

	Income and expenditur e €
Balance at 1 January 2024	166,705
Year ended 31 December 2024: Loss and total comprehensive income for the year	(33,017)
Balance at 31 December 2024	<u>133,688</u>
Year ended 31 December 2025: Profit and total comprehensive income for the year	<u>1,722</u>
Balance at 31 December 2025	<u><u>135,410</u></u>

DUN LAOGHAIRE RATHDOWN COMMUNITY ADDICTION TEAM COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

Company information

Dun Laoghaire Rathdown Community Addiction Team Company Limited By Guarantee is a limited company domiciled and incorporated in the Republic of Ireland. The registered office is Unit 8, Leopardstown Office Park, Burton Hall Avenue, Dublin 18 and its company registration number is 387157.

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2014.

The financial statements are prepared in euros, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest €.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Income and expenditure

Income and expenses are included in the financial statements as they become receivable or due.

Expenses include VAT where applicable as the company cannot reclaim it.

1.4 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	20%
-----------------------	-----

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to surplus or deficit.

1.5 Impairment of fixed assets

At each reporting period end date, the company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

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

Where it is not possible to estimate the recoverable amount of an individual asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

DUN LAOGHAIRE RATHDOWN COMMUNITY ADDICTION TEAM COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

(Continued)

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset (or cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (or cash-generating unit) is reduced to its recoverable amount. An impairment loss is recognised immediately in surplus or deficit, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset (or cash-generating unit) is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset (or cash-generating unit) in prior years. A reversal of an impairment loss is recognised immediately in surplus or deficit, unless the relevant asset is carried at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

1.6 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

1 Accounting policies

(Continued)

DUN LAOGHAIRE RATHDOWN COMMUNITY ADDICTION TEAM COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Basic financial liabilities

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.8 Taxation

The company has obtained exemption from the Revenue Commissioners in respect of corporation tax, it being a company not carrying on a business for the purposes of making a profit. DIRT tax is payable on any interest income received in excess of €32.

1.9 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Leases

Rentals payable under operating leases, including any lease incentives received, are charged to profit or loss on a straight line basis over the term of the relevant lease except where another more systematic basis is more representative of the time pattern in which economic benefits from the leases asset are consumed.

1.11 Government grants

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

2 Judgements and key sources of estimation uncertainty

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

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

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 where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income

The total turnover of the company for the year has been derived from its principal activity wholly undertaken in the Republic of Ireland.

4 Operating surplus/(deficit)

	2025	2024
Operating surplus/(deficit) for the year is stated after charging:	€	€
Depreciation of owned tangible fixed assets	1,803	2,213
Operating lease charges	67,900	70,927
	<u> </u>	<u> </u>

5 Employees

The average monthly number of persons (including directors) employed by the company during the year was:

2025	2024
Number	Number
9	8
<u> </u>	<u> </u>

Their aggregate remuneration comprised:

	2025	2024
	€	€
Wages and salaries	362,009	367,757
Social security costs	<u>38,989</u>	<u>39,704</u>
	<u>400,998</u>	<u>407,461</u>

There are no directors included in the employee numbers above.

All directors work on a voluntary basis and do not receive any financial remuneration for their time. On occasion they are reimbursed for any expenses incurred on behalf of the company.

6 Tangible fixed assets

Fixtures and
fittings
€

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Cost			
At 1 January 2025			37,699
Additions			<u>3,598</u>
			41,297
At 31 December 2025			<u>41,297</u>
Depreciation and impairment			
At 1 January 2025			34,448
Depreciation charged in the year			<u>1,803</u>
			36,251
At 31 December 2025			<u>36,251</u>
Carrying amount			
At 31 December 2025			<u>5,046</u>
			3,251
At 31 December 2024			<u>3,251</u>
7 Debtors			
		2025	2024
Amounts falling due within one year:		€	€
Prepayments		78,225	77,830
		<u>78,225</u>	<u>77,830</u>
8 Creditors: amounts falling due within one year			
		2025	2024
	Notes	€	€
PAYE and social security		10,038	7,504
Government grants	9	65,000	-
Other creditors		16,666	16,666
Accruals		<u>10,779</u>	6,788
		<u>102,483</u>	<u>30,958</u>
9 Government grants			
		2025	2024
		€	€

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Arising from government grants	65,000	-
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10 Members' liability

The company is limited by guarantee, not having a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding €1.

11 Operating lease commitments

Lessee

Operating lease payments represent rentals payable by the company for its property. Leases are negotiated for an average term of 10 years and rentals are fixed for an average of 5 years with an option to extend for a further 5 years at the prevailing market rate.

12 Approval of financial statements

The directors approved the financial statements on 26 May 2026.

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

MANAGEMENT INFORMATION

FOR THE YEAR ENDED 31 DECEMBER 2025

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

**DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2025**

	2025		2024	
	€	€	€	€
Income				
HSE funding		518,530		467,424
Task Force funding		34,176		42,441
Bray Task Force funding		-		1,330
		<hr/>		<hr/>
		552,706		511,195
Administrative expenses				
Wages and salaries	356,614		363,695	
Social security costs	38,989		39,704	
Staff training	2,766		6,005	
Staff support	5,395		4,062	
Rent re operating leases	67,900		70,927	
Power, light and heat	9,923		11,825	
Property repairs and maintenance	14,519		12,725	
Canteen	1,979		1,170	
Premises insurance	8,101		8,050	
Computer running costs	8,533		6,524	
Travel and entertainment expenses	3,251		2,255	

Professional fees	5,494		3,473
Accountancy	-		20
Audit fees	4,920		4,920
Bank charges	177		177
Printing and stationery	636		932
Client services	14,125		347
Telecommunications	5,659		5,188
Sundry expenses	200		-
Depreciation	1,803		2,213
	<u> </u>		<u> </u>
		(550,984)	(544,212)
		<u> </u>	<u> </u>
Operating surplus/(deficit)		<u>1,722</u>	<u>(33,017)</u>