Company registration number: 396884

Canal Communities Regional Addiction Service CLG
(A Company Limited by Guarantee and not having Share Capital)

Financial statements

for the financial year ended 31 December 2019

Canal Communities Regional Addiction Service CLG
(A Company Limited by Guarantee and not having Share Capital)

Contents

Directors and other information

Directors	Brendan Hester Greg Kelly Yvonne McGowan Joanne Dunne (Appointed 26 February 2019) Paul Hand (Appointed 26 February 2019)(Retired 7 January 2020)
Secretary	Patrick Gates
Company number	396884
Registered office	Oblate Fathers Tyrconnell Road Dublin 8 D08 P6K8
Business address	Oblate Fathers Tyrconnell Road Dublin 8 D08 P6K8
Auditor	McCloskey & Co Apex Business Centre Blackthorn Road Sandyford Dublin 18
Bankers	Allied Irish Bank 219 Crumlin Road Dublin 12

Canal Communities Regional Addiction Service CLG
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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:

Brendan Hester
Greg Kelly
Yvonne McGowan
Joanne Dunne (Appointed 26 February 2019)
Paul Hand (Appointed 26 February 2019)(Retired 7 January 2020)

Principal activities
The main object of the Canal Communities Regional Addiction Service CLG is to provide an effective, integrated response to the problems posed by harmful drug use in in the disadvantaged area known as the Canal Communities area (Bluebell, Inchicore and Rialto) and in its environs. The company works in an integrated and collaborative way with communities, community groups, local drug and alcohol services, statutory agencies and service users to respond effectively to the causes and consequences of addiction and the misuse of drugs, including alcohol. The company provides a variety of services and supports in the areas of development, employment and educational programmes for disadvantaged groups and individuals.

Development and performance
The results for the year were as expected and the company continued to develop its services within the local community.

Assets and liabilities and financial position
The financial results are set out on page 7 of the financial statements. At the end of the year the company had assets of €122,539 (2018: €91,122) and liabilities of €8,563 (2018: €16,379). The net funds of the company have increased to €113,976 (2018: €74,743).

Principal risks and uncertainties
The Directors have identified that the key risks and uncertainties the company faces relate to the risk of reduced state funding in the future and of the potential increase in compliance requirements in accordance with company, health and safety, taxation and other legislation;
The company mitigates these risks as follows:
i) The company continually monitors the level of activity, prepares and monitors its budgets targets and projections. ii) The company closely monitors emerging changes to regulations and legislation on an ongoing basis.
Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff and clients.

Likely future developments
The company plans continuing the activities outlined above in the forthcoming years subject to satisfactory funding arrangements.

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 the 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 Section 383 (2) of the Companies Act 2014, the auditors, McCloskey & Co, have indicated their willingness to continue in office.

This report was approved by the board of directors on 21 May 2020 and signed on behalf of the board by:

Brendan Hester	Greg Kelly
Director	Director

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, and promulgated by the Institute of Chartered Accountants in Ireland. 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
Canal Communities Regional Addiction Service CLG

We have audited the financial statements of Canal Communities Regional Addiction Service CLG for the year ended 31 December 2019 which comprise the profit and loss account, balance sheet, statement of changes in equity, statement of cash flows and related notes. The relevant financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland.

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 auditors 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.

Respective responsibilities of directors and auditor

As explained more fully in the directors responsibilities statement set out on page 4, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view and otherwise comply with the Companies Act 2014. Our responsibility is to audit and express an opinion on the financial statements in accordance with Irish law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the directors report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

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 year then ended; and
- have been properly prepared in accordance with the relevant reporting framework and, in particular the requirements of the Companies Act 2014.

Matters on which we are required to report by the Companies Act 2014

- 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.
- The financial statements are in agreement with the accounting records.
- In our opinion the information given in the directors report is consistent with the financial statements.

Matters on which we are required to report by exception

We have nothing to report in respect of our obligation under the Companies Act 2014 to report to you if, in our opinion, the disclosures of directors remuneration and transactions specified by sections 305 to 312 of the Act are not made.

Thomas McCloskey

For and on behalf of
McCloskey & Co
Chartered Accountants & Registered Auditor
Apex Business Centre
Blackthorn Road
Sandyford
Dublin 18

21 May 2020

Canal Communities Regional Addiction Service CLG
(A Company Limited by Guarantee and not having Share Capital)

Profit and loss account
Financial year ended 31 December 2019

	Note	2019 €	2018 €
Turnover	**5**	462,196	417,746
Gross surplus		462,196	417,746
Administrative expenses		(422,963)	(385,148)
Operating surplus		39,233	32,598
Surplus before taxation		39,233	32,598
Tax on surplus		-	-
Surplus for the financial year		39,233	32,598

All the activities of the company are from continuing operations.

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 11 to 14 form part of these financial statements.

Canal Communities Regional Addiction Service CLG
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Balance sheet
As at 31 December 2019

	Note	**2019** €	**2019** €	2018 €	2018 €
Current assets					
Debtors	**8**	2,193		2,292	
Cash at bank and in hand		120,346		88,830	
		122,539		91,122	
Creditors: amounts falling due within one year	**9**	(8,563)		(16,379)	
Net current assets			113,976		74,743
Total assets less current liabilities			113,976		74,743
Net assets			113,976		74,743
Capital and reserves					
Capital reserve			-		88,810
Restricted reserves			113,976		-
Profit and loss account			-		(14,067)
Members funds			113,976		74,743

These financial statements were approved by the board of directors on 21 May 2020 and signed on behalf of the board by:

Brendan Hester
Director

Greg Kelly
Director

The notes on pages 11 to 14 form part of these financial statements.

Canal Communities Regional Addiction Service CLG
(A Company Limited by Guarantee and not having Share Capital)

Statement of changes in equity
Financial year ended 31 December 2019

	Capital reserve	Restricted reserves	Profit and loss account	**Total**
	€	€	€	**€**
At 1 January 2018	88,810	-	(46,665)	42,145
Surplus for the financial year			32,598	32,598
Total comprehensive income for the financial year	-	-	32,598	32,598
At 31 December 2018 and 1 January 2019	88,810	-	(14,067)	74,743
Surplus for the financial year			39,233	39,233
Other comprehensive income for the financial year:				
Capital reserve brought forward transferred to restricted reserves	(88,810)	88,810	-	-
Surplus in period transferred to restricted reserves	-	39,233	(39,233)	-
Profit and loss account brought forward transferred to restricted reserves	-	(14,067)	14,067	-
Total comprehensive income for the financial year	(88,810)	113,976	14,067	39,233
At 31 December 2019	-	113,976	-	113,976

Canal Communities Regional Addiction Service CLG
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Statement of cash flows
Financial year ended 31 December 2019

	2019	2018
	€	€
Cash flows from operating activities		
Surplus for the financial year	39,233	32,598
Changes in:		
Trade and other debtors	99	-
Trade and other creditors	(7,816)	(604)
Cash generated from operations	31,516	31,994
Net cash from operating activities	31,516	31,994
Net increase/(decrease) in cash and cash equivalents	31,516	31,994
Cash and cash equivalents at beginning of financial year	88,830	56,836
Cash and cash equivalents at end of financial year	120,346	88,830

1. General information

The company is a private company limited by guarantee, registered in Ireland. The address of the registered office is Oblate Fathers, Tyrconnell Road, Dublin 8, D08 P6K8.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

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
Grant income from Public Sector Bodies/Government Agencies and other sundry sources are credited when receivable or when the ultimate amount receivable can be assessed with reasonable certainty.

Expenditure
Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Taxation
No charge to current or deferred taxation arises as the charity is engaged in tax exempt activities.

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.

4. Limited by guarantee

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 one Euro (€1)

5. Turnover

Turnover arises from:

	2019	2018
	€	€
HSE	399,866	356,421
Department of Health	25,325	25,325
Ministers fund	20,000	36,000
Other revenue	8,446	-
Reimbursement of unspent funds - CC2-28 2018 funds	8,559	-
	462,196	417,746

The whole of the turnover is attributable to the principal activity of the company which is wholly undertaken in Ireland.

6. Staff costs

The average number of persons employed by the company during the financial year, including the directors, was as follows:

	2019	2018
	Number	Number
Programme staff	6	6
Administrative	1	1
	7	7

The aggregate payroll costs incurred during the financial year were:

	2019	2018
	€	€
Wages and salaries	258,933	268,322
Social insurance costs	28,193	28,601
	287,126	296,923

7. Appropriations of profit and loss account

	2019	2018
	€	€
At the start of the financial year	(14,067)	(46,665)
Surplus for the financial year	39,233	32,598
Other movements	(25,166)	-
At the end of the financial year	-	(14,067)

8. Debtors

	2019	2018
	€	€
Prepayments	2,193	2,292

9. Creditors: amounts falling due within one year

	2019	2018
	€	€
Tax and social insurance:		
PAYE and social welfare	6,698	14,514
Accruals	1,865	1,865
	8,563	16,379

10. Financial instruments

The carrying amount for each category of financial instruments is as follows:

	2019	2018
	€	€
Financial assets that are debt instruments measured at amortised cost		
Other debtors	2,193	2,292
Cash at bank and in hand	120,346	88,830
Financial liabilities measured at amortised cost		
Other creditors	8,563	16,379

11. Approval of financial statements

The board of directors approved these financial statements for issue on 21 May 2020.

12. **Grant received**

Agency	Canal Communities LDATF & Health Service Executive
Sponsoring Government Dept	Dept. of Health
Purpose of the Grant	Staff wages and operating costs
Total Grant	€445,191
- Grant taken to income in the period	€445,191
- Cash received in the period	€445,191
- Any grant amounts deferred or due at the period end	€0
Expenditure	€423,118
Term	Expires 31 December 2019
Capital Grant	€0
Restriction on use	Support for staff wages and operating costs
Tax Clearance	Yes

13. **Staff costs**

The number of employees whose emoluments for the year fall within the following bands are as follows:

	2019	2018
	No.	No.
€60,000 - €70,000	**0**	0
€70,000 - €80,000	**0**	0
€80,000 - €90,000	**0**	0
€90,000 - €100,000	**0**	0
€100,000 - €110,000	**0**	0

14. **Tax clearance**
The company comply with relevant Circulars, including Circular 44/2006 “Tax Clearance Procedures Grants, Subsidies and Similar Type Payments

Canal Communities Regional Addiction Service CLG
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The following pages do not form part of the statutory accounts.

Canal Communities Regional Addiction Service GLG
[Company Limited by Guarantee and not having a Share Capital]
Appendix 1 : Operating Statements Summary
Operating Statement
Year ended 31 December 2019

	2019 €	2018 €
Ac No. 1 - HSE Section 39	19,918	10,267
Ac No. 1 - CCRAS CLG	1,557	(500)
Ac No. 2 - Canal Communities LDATF Development Budget	4,690	(7,313)
Ac No. 3 - Canal Communities LDATF Family Suppport Respite Grant, Research & One off Funding	13,067	30,144
Operating surplus	39,233	32,598

Canal Communities Regional Addiction Service GLG
[Company Limited by Guarantee and not having a Share Capital]
Appendix 2 : CCRAS Main Account
Operating Statement
Year ended 31 December 2019

CCRAS Account No. 1	**2019**	**2018**
	€	**€**
Income		
Dept of Health via Canal CommunitiesLDATF & Health Service Executive		
-Administrator/Project Development	67,987	67,987
-Drug Free Worker	58,989	58,989
-Community Rep Worker	66,583	66,583
-Polydrug & Alcohol Worker	54,238	54,238
-Harm Reduction Worker	53,244	53,244
-Ministerial fund	0	2,100
-Targeted Intervention fund	4,285	0
-Family Support Respite grant	701	300
-Canal Health Initative - Treatment Projects	1,500	2,878
-Transfers from no. 2 account	152	0
	307,679	306,319
Pay expenditure		
Administrator/Project Development	39,264	48,599
Drug Free Worker	43,877	44,243
Community Rep Worker	61,527	61,884
Polydrug & Alcohol Worker	41,626	41,924
Harm Reduction Worker	49,986	49,978
	236,280	246,628
Non-pay expenditure share		
Office Costs	10,300	8,500
Insurance	2,549	0
Audit	1,345	1,345
Payroll	438	695
Travel and subsistence	2,368	1,924
Telephone and Stationery	2,508	2,080
Petty cash and postage	90	0
Provisions for Drug Free Social	1,334	2,127
Repairs / IT & Equipment (Inc. eCASS)	2,247	2,688
Line management	22,063	27,000
Facilitation	3,217	468
Sessional staff	1,650	1,800
Training/workshops	250	0
Bank charges	143	141
Miscellaneous	979	657
	51,481	49,425
Total expenditure	287,761	296,052
Operating surplus	19,918	10,267

Canal Communities Regional Addiction Service GLG
[Company Limited by Guarantee and not having a Share Capital]
Appendix 3 : HSE Funding - Education Coordinator
Operating Statement
Year ended 31 December 2019

CCRAS Account No. 1	**2019**	**2018**
	€	**€**
Income		
HSE - Drug Education Coordinator	55,380	55,380
-Targeted Intervention fund	1,960	0
	57,340	55,380
Salary		
Drug Education coordinator	50,867	50,899
Non-pay Expenditure		
Office costs	3,700	4,000
Audit	0	0
Payroll	78	100
Insurance	300	0
Travel and subsistence	588	357
Telephone, broadband and stationery	154	227
Petty cash and post	10	0
Repairs / IT & Equipment (Inc. eCASS)	85	297
	4,916	4,981
Total expenditure	55,783	55,880
Operating (deficit)	1,557	(500)

Canal Communities Regional Addiction Service GLG
[Company Limited by Guarantee and not having a Share Capital]
Appendix 4 : Development Account
Operating Statement
Year ended 31 December 2019

CCRAS Account No.2 - Canal Communities Local Drug & Alcohol Task Force	**2019**	**2018**
	€	**€**
Income		
Department of Health via Canal Communities LDATF		
-Dept Of Health: DPU Admin Budget	10,000	10,000
-CCLDATF CC2-28 funding	43,445	0
-Reimbursement of unspent funds	8,559	0
	62,004	10,000
Expenditure		
Room hire and provisions	1,146	1,652
Conference fees	771	
Facilitation and evaluation	7,150	350
CC2-28 Interim Funding	0	8,053
Training: STORM Contribution	1,000	1,000
Drug & Alcohol Awareness	1,156	1,203
Alcohol subgroup	583	0
Community Rep Expenses	526	0
Coordinators expenses & network	1,147	0
Targeted funding	38,558	0
Treatment and rehab subgroup	585	0
	52,622	12,258
Overhead Expenses		
Printing, postage & stationery	494	2,284
Equipment	0	0
Bank charges	283	279
Service users & CAN2	520	534
Audit	500	500
IT & website	2,509	1,230
Training/workshops	100	0
Miscellaneous	287	229
	4,692	5,056
Total expenses	57,314	17,313
Operating (deficit)	4,690	(7,313)

Canal Communities Regional Addiction Service GLG
[Company Limited by Guarantee and not having a Share Capital]
Appendix 5 : Grant Schemes, Research & one off funding pieces
Operating Statement
Year ended 31 December 2019

CCRAS Account No.3 - Canal Communities Local Drug & Alcohol Task Force Funds

	2019	2018
	€	€
Income		
Department of Health via Canal Communities LDATF - Respite	15,325	15,325
Ministers grant	20,000	36,000
	35,325	51,325
Expenditure		
Family Support / Respite	12,978	10,326
Once off funding	0	10,855
Consultants fees	9,076	0
Bank charges	23	0
Miscellaneous	180	0
	22,258	21,181
Operating surplus	13,067	30,144