

Finglas Addiction Support Team
(A company limited by guarantee, not having a share capital)
Annual Report and Financial Statements
for the year ended 31 December 2018

Donal Ryan & Associates
Chartered Certified Accountants and Statutory Auditors
32 Manor Street,
Dublin 7

Company Number: 378645
Charity Number: CHY17626
Charities Regulatory Authority Number: 20066017

Finglas Addiction Support Team
(A company limited by guarantee, not having a share capital)
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Finglas Addiction Support Team

(A company limited by guarantee, not having a share capital)

REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees	James Kirrane Debra Elizabeth Kearns Deborah Delaney Janis Maxwell Mary Flanagan Denise Proudford Gregory Langan Brian Dalton (Appointed 7 March 2018) Marie Nally (Appointed 7 March 2018) Denise Gillen (Resigned 22 November 2018)
Company Secretary	Janis Maxwell (Appointed 4 December 2018) Deborah Delaney (Resigned 4 December 2018)
Charity Number	CHY17626
Charities Regulatory Authority Number	20066017
Company Number Registered Office	378645 2a Wellmount Road, Finglas, Dublin 11 Republic of Ireland
Auditors	Donal Ryan & Associates Chartered Certified Accountants and Statutory Auditors 32 Manor Street, Dublin 7 Republic of Ireland
Bankers	Bank of Ireland Ballygall Road, Finglas, Dublin 11 Republic of Ireland

Finglas Addiction Support Team

(A company limited by guarantee, not having a share capital)

TRUSTEES' ANNUAL REPORT

for the year ended 31 December 2018

The trustees present their Trustees' Annual Report, combining the Directors' Report and Trustees' Report, and the audited financial statements for the year ended 31 December 2018.

The financial statements are prepared in accordance with the Companies Act 2014, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the company are also charity trustees for the purpose of charity law and under the company's constitution are known as members of the board of trustees.

In this report the trustees of Finglas Addiction Support Team present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 December 2018.

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2014 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the organisation has implemented its recommendations where relevant in these financial statements.

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

Mission, Objectives and Strategy

Objectives

The company is a non-profit making organisation. The company provides a comprehensive range of support services to individuals / families affected by drugs and or alcohol misuse in the greater Finglas area. The company has charitable status and is exempt from corporation tax.

Financial Review

The results for the financial year are set out on page 10 and additional notes are provided showing income and expenditure in greater detail.

Financial Results

At the end of the year the company has assets of €1,372,939 (2017 - €1,403,263) and liabilities of €38,603 (2017 - €1,326,138). The net assets of the company have increased by €1,257,211.

Reserves Position and Policy

The Trustees have examined the Company's requirements for reserves in light of the main risks of the organization and recommendation from funders. The Board seeks to build a reserve of 2 weeks operational costs for 2019 to enable the company to continue to provide services, fulfil its service level agreements and charitable objectives. The reserve level set will be mitigated by surplus of restricted funds. The level of reserve funding will be reviewed every 6 months.

Principal Risks and Uncertainties

The company is reliant on HSE and CDYSB source funding, channelled through the Finglas Cabra Local Drug and Alcohol Task Force, to finance its services and any cut in funding would impact on same services. Although extremely unlikely, a withdrawal of Funding would mean an end to the company's services. The company has good budgetary control and operational reporting and fulfils all its reporting requirements to its funder body.

Finglas Addiction Support Team
(A company limited by guarantee, not having a share capital)
TRUSTEES' ANNUAL REPORT
for the year ended 31 December 2018

Trustees

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

James Kirrane
Debra Elizabeth Kearns
Deborah Delaney
Janis Maxwell
Mary Flanagan
Denise Proudford
Gregory Langan
Brian Dalton (Appointed 7 March 2018)
Marie Nally (Appointed 7 March 2018)
Denise Gillen (Resigned 22 November 2018)

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

The secretary who served during the year are was:

Janis Maxwell (Appointed 4 December 2018)
Deborah Delaney (Resigned 4 December 2018)

Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Finglas Addiction Support Team subscribes to and is compliant with the following:

- The Companies Act 2014
- The Charities SORP (FRS 102)

Risk Mitigation

During the year, the trustees implemented a Risk mitigation strategy. These included the Risk categories of Governance and Compliance, Financial, Operational, Strategic and Reputational Risk. The Board had policies in place to mitigate the risk identified in the areas detailed above.

Governance Code

We comply with the Governance Code for community, voluntary and charitable organisations in Ireland. We confirm that a review of our organisation's compliance with the principles in the Code was conducted April 2019. This review was based on an assessment of our organisational practice against the recommended actions for each principle. The review sets out actions and completion dates for any issues that the assessment identifies need to be addressed.

Government Department Circulars

Finglas Addiction Support Team is compliant with relevant circulars including Circular:44/2006 "Tax Clearance Procedures Grants, subsidies and Similar Type Payments" and DPE 022/05/2013 Circular: 13/2014 'Management of and Accountability for Grants from Exchequer Funds'.


Auditors

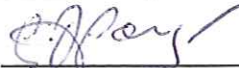
Donal Ryan & Associates were appointed auditors by the trustees to fill the casual vacancy and they have expressed their willingness to continue in office in accordance with the Section 380 of the Companies Act 2014. BKRM Corporate Services Ltd resigned as auditors during the year and the trustees appointed Donal Ryan & Associates to fill the vacancy.

Accounting Records

To ensure that adequate accounting records are kept in accordance with Sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at 2a Wellmount Road, Finglas, Dublin 11.

Approved by the Board of Trustees on 17.04.2019 and signed on its behalf by:


Debra Elizabeth Kearns
Trustee


Gregory Langan
Trustee

Finglas Addiction Support Team

(A company limited by guarantee, not having a share capital)

TRUSTEES' RESPONSIBILITIES STATEMENT

for the year ended 31 December 2018

The trustees, who are also directors of Finglas Addiction Support Team for the purposes of company law, are responsible for preparing the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the trustees as the directors to prepare financial statements for each financial year. Under the law the trustees have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. Under company law, the trustees 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 charity as at the financial year end date and of the net income or expenditure of the charity for the financial year and otherwise comply with the Companies Act 2014.

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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Statement of Recommended Practice: Accounting and Reporting by Charities (2015);
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.


The trustees confirm that they have complied with the above requirements in preparing the financial statements.

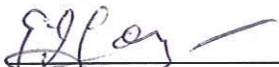
The trustees are responsible for ensuring that the charity keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the charity, enable at any time the assets, liabilities, financial position and net income or expenditure of the charity to be determined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

In so far as the trustees are aware:

- there is no relevant audit information (information needed by the charity's auditor in connection with preparing the auditor's report) of which the charity's auditor is unaware, and
- the trustees have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Approved by the Board of Trustees on 17.04.2019 and signed on its behalf by:


Debra Elizabeth Kearns
Trustee


Gregory Langan
Trustee

INDEPENDENT AUDITOR'S REPORT

to the Members of Finglas Addiction Support Team

(A company limited by guarantee, not having a share capital)

Report on the audit of the financial statements

Opinion

We have audited the charity financial statements of Finglas Addiction Support Team for the year ended 31 December 2018 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and the related 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" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the the charity as at 31 December 2018 and of its net incoming resources 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" as applied in accordance with the provisions of the Companies Act 2014 and having regard to the Charities SORP; 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 further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the Provisions Available for Audits of Small Entities, in the circumstances set out in note 3 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

We have nothing to report in respect of the following matters in relation to which ISAs (Ireland) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other Information

The trustees 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 Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- in our opinion, the Trustees' Annual Report has been prepared in accordance with 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 charity were sufficient to permit the financial statements to be readily and properly audited. The financial statements are in agreement with the accounting records.

INDEPENDENT AUDITOR'S REPORT

to the Members of Finglas Addiction Support Team

(A company limited by guarantee, not having a share capital)

Matters on which we are required to report by exception

Based on the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified any material misstatements in the Trustees' Annual Report. The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of trustees' remuneration and transactions required by sections 305 to 312 of the Act are not made. We have nothing to report in this regard.

Respective responsibilities

Responsibilities of trustees for the financial statements

As explained more fully in the Trustees' Responsibilities Statement set out on page 6 the trustees 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 they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to the going concern and using the going concern basis of accounting unless management either intends to liquidate the the charity 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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Further information regarding the scope of our responsibilities as auditor

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the , 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 charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by trustees.
- Conclude on the appropriateness of the trustees' 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 charity'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 the charity 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.

INDEPENDENT AUDITOR'S REPORT
to the Members of Finglas Addiction Support Team
(A company limited by guarantee, not having a share capital)

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

Our report is made solely to the charity'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 charity's members those matters we are required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume any responsibility to anyone other than the charity and the charity's members, as a body, for our audit work, for this report, or for the opinions we have formed.



Donal Ryan

for and on behalf of

DONAL RYAN & ASSOCIATES

Chartered Certified Accountants and Statutory Auditors

32 Manor Street,

Dublin 7

Republic of Ireland

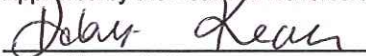
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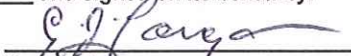
Finglas Addiction Support Team
(A company limited by guarantee, not having a share capital)
STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an Income and Expenditure Account)
for the year ended 31 December 2018

	Notes	Unrestricted Funds 2018 €	Restricted Funds 2018 €	Total 2018 €	Unrestricted Funds 2017 €	Restricted Funds 2017	Total 2017
Income							
Charitable activities	4.1						
- Grants from governments and other co-funders		2,216	580,548	582,764	1,310	545,137	546,447
Other trading activities	4.2	-	1,265,982	1,265,982	-	28,133	28,133
Other income	4.3	-	1,430	1,430	-	24,501	24,501
Total income		2,216	1,847,960	1,850,176	1,310	597,771	599,081
Expenditure							
Charitable activities	5.1	5,037	587,931	592,968	828	559,803	560,631
Net income/(expenditure)		(2,821)	1,260,029	1,257,208	482	37,968	38,450
Transfers between funds		1,265,982	(1,265,982)	-	-	-	-
Net movement in funds for the year		1,263,161	(5,953)	1,257,208	482	37,968	38,450
Reconciliation of funds							
Balances brought forward at 1 January 2018	15	11,727	65,400	77,127	11,247	27,428	38,675
Balances carried forward at 31 December 2018		1,274,888	59,447	1,334,335	11,729	65,396	77,125

The Statement of Financial Activities includes all gains and losses recognised in the year.
All income and expenditure relate to continuing activities.

Approved by the Board of Trustees on 17.04.2019 and signed on its behalf by:



Debra Elizabeth Kearns
Trustee

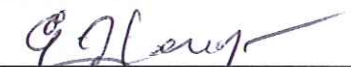

Gregory Langan
Trustee

Finglas Addiction Support Team
(A company limited by guarantee, not having a share capital)
BALANCE SHEET
as at 31 December 2018

	Notes	2018 €	2017 €
Fixed Assets			
Tangible assets	10	<u>1,265,982</u>	<u>1,266,328</u>
Current Assets			
Debtors	11	530	-
Cash and cash equivalents		<u>106,427</u>	<u>136,935</u>
		<u>106,957</u>	<u>136,935</u>
Creditors: Amounts falling due within one year	12	<u>(38,603)</u>	<u>(25,156)</u>
Net Current Assets		<u>68,354</u>	<u>111,779</u>
Total Assets less Current Liabilities		<u>1,334,336</u>	<u>1,378,107</u>
Grants receivable	13	-	<u>(1,300,982)</u>
Net Assets		<u>1,334,336</u>	<u>77,125</u>
Funds			
Restricted trust funds		59,447	65,396
Unrestricted designated funds		8,907	11,729
General fund (unrestricted)		<u>1,265,982</u>	-
Total funds	15	<u>1,334,336</u>	<u>77,125</u>

Approved by the Board of Trustees on 17.04.2019 and signed on its behalf by:


Debra Elizabeth Kearns
Trustee


Gregory Langan
Trustee

Finglas Addiction Support Team
STATEMENT OF CASH FLOWS

for the year ended 31 December 2018

	Notes	2018 €	2017 €
Cash flows from operating activities			
Net movement in funds		1,257,211	38,453
Adjustments for:			
Depreciation		346	30,827
Amortisation of capital grants received		(1,265,982)	(28,133)
		<u>(8,425)</u>	<u>41,147</u>
Movements in working capital:			
Movement in debtors		(530)	-
Movement in creditors		13,447	(8,209)
		<u>4,492</u>	<u>32,938</u>
Cash generated from operations			
		<u>4,492</u>	<u>32,938</u>
Cash flows from financing activities			
Grants receivable		(35,000)	35,000
		<u>(35,000)</u>	<u>35,000</u>
Net (decrease)/increase in cash and cash equivalents		(30,508)	67,938
Cash and cash equivalents at 1 January 2018		136,935	68,997
		<u>136,935</u>	<u>68,997</u>
Cash and cash equivalents at 31 December 2018	17	<u>106,427</u>	<u>136,935</u>

Finglas Addiction Support Team

(A company limited by guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2018

1. GENERAL INFORMATION

Finglas Addiction Support Team is a company limited by guarantee incorporated in the Republic of Ireland. The registered office of the company is 2a Wellmount Road, Finglas, Dublin 11, Republic of Ireland which is also the principal place of business of the company. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation

The financial statements have been prepared on the going concern basis under the historical cost convention. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)", Irish statute comprising the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

The charity has applied the Charities SORP on a voluntary basis as its application is not a requirement of the current regulations for charities registered in the Republic of Ireland.

As permitted by the Companies Act 2014, the the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats, as outlined in the Companies Act 2014, are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Fund accounting

The following are the categorises of funds maintained:

Restricted funds

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

Unrestricted funds

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.
- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Income

Voluntary income or capital is included in the Statement of Financial Activities when the charity is legally entitled to it, its financial value can be quantified with reasonable certainty and there is reasonable certainty of its ultimate receipt. Entitlement to legacies is considered established when the charity has been notified of a distribution to be made by the executors. Income received in advance of due performance under a contract is accounted for as deferred income until earned. Grants for activities are recognised as income when the related conditions for legal entitlement have been met. All other income is accounted for on an accruals basis.

Expenditure

All resources expended are accounted for on an accruals basis. Charitable activities include costs of services and grants, support costs and depreciation on related assets. Costs of generating funds similarly include fundraising activities. Non-staff costs not attributed to one category of activity are allocated or apportioned pro-rata to the staffing of the relevant service. Finance, HR, IT and administrative staff costs are directly attributable to individual activities by objective. Governance costs are those associated with constitutional and statutory requirements.

Finglas Addiction Support Team

(A company limited by guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS

continued

for the year ended 31 December 2018

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold	-	Over Estimated Useful Lives
Plant and machinery	-	Over 3 years
Fixtures, fittings and equipment	-	Over 3 years

Freehold Land & Buildings

The directors are of the opinion that, having regard to estimated residual values (based on prices prevailing at the dates of acquisition or subsequent revaluation) and the estimated useful economic lives, any depreciation involved would not be material.

The policy is to make provision in the event of any permanent diminution in the value of the buildings. Buildings are reviewed annually for evidence of any permanent impairment in value.

The carrying values of tangible fixed assets are reviewed annually for impairment. If events or changes in circumstances indicate the carrying values may not be recoverable, then the impairment losses are written off firstly, against the capital reserve and any excess to the Income & Expenditure Account. The directors have considered the carrying value of fixed assets at 31 December 2018 and have concluded that no impairment arises.

Debtors

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the the charity from government agencies and other co-funders, but not yet received at year end, is included in debtors.

Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation and deferred taxation

No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable income and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

3. PROVISIONS AVAILABLE FOR AUDITS OF SMALL ENTITIES

In common with many other charitable companies of our size and nature, we use our auditors to assist with the preparation of the financial statements.

4. INCOME

4.1 CHARITABLE ACTIVITIES	Unrestricted Funds	Restricted Funds	2018	2017
	€	€	€	€
Income from charitable activities	2,216	580,548	582,764	546,447
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
4.2 OTHER TRADING ACTIVITIES	Unrestricted Funds	Restricted Funds	2018	2017
	€	€	€	€
Amortisation of Capital Grant	-	1,265,982	1,265,982	28,133
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Finglas Addiction Support Team
(A company limited by guarantee, not having a share capital)
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2018

continued

4.3	OTHER INCOME	Unrestricted Funds €	Restricted Funds €	2018 €	2017 €	
	Other Funding	-	1,430	1,430	24,501	
5.	EXPENDITURE					
5.1	CHARITABLE ACTIVITIES	Direct Costs €	Other Costs €	Support Costs €	2018 €	2017 €
	HR Support costs	5,148	-	2,742	7,891	17,362
	Courses and residences	5,765	-	-	5,765	4,007
	Central premises & General office costs	40,552	-	10,138	50,690	94,969
	Bank Charges	235	-	125	360	549
	Maintenance	24,721	-	6,180	30,901	8,815
	Cost of raising funds	-	-	70	70	7,674
	Salaries, wages and related costs	246,718	-	171,989	418,707	351,152
	Cost of CEO	76,171	-	-	76,171	73,900
	Governance Costs (Note 5.3)	-	-	2,413	2,413	2,203
		<u>399,310</u>	<u>-</u>	<u>193,657</u>	<u>592,967</u>	<u>560,631</u>
5.2	SUPPORT COSTS	Charitable Activities €	Governance Costs €	2018 €	2017 €	
	Salaries, wages and related costs	171,989	-	171,989	147,722	
	HR Support costs	2,742	-	2,742	6,034	
	Central premises & General Office	10,138	-	10,138	46,843	
	Bank Charges	125	-	125	191	
	Maintenance	6,180	-	6,180	1,763	
	Cost of raising funds	70	-	70	7,674	
	Audit Fees	-	2,413	2,413	2,203	
		<u>191,244</u>	<u>2,413</u>	<u>193,657</u>	<u>212,430</u>	
5.3	GOVERNANCE COSTS	Direct Costs €	Other Costs €	Support Costs €	2018 €	2017 €
	Audit Fees	-	-	2,413	2,413	2,203
6.	ANALYSIS OF SUPPORT COSTS			Support 2018 €	Support 2017 €	
	Salaries, wages and related costs			171,989	147,722	
	HR Support costs			2,742	6,034	
	Central premises & General Office			10,138	46,843	
	Bank Charges			125	191	
	Maintenance			6,180	1,763	
	Cost of raising funds			70	7,674	
	Audit Fees			2,413	2,203	
				<u>193,657</u>	<u>212,430</u>	

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7. NET INCOME	2018	2017
	€	€
Net Income is stated after charging/(crediting):		
Depreciation of tangible assets	346	30,827
Amortisation of grants receivable	<u>(1,265,982)</u>	<u>(28,133)</u>

8. EMPLOYEES AND REMUNERATION

Number of employees

The average number of persons employed (including executive trustees) during the year was as follows:

	2018 Number	2017 Number
Administration	1	1
Project Workers	7	7
Manager	3	3
	<u>11</u>	<u>11</u>

The staff costs comprise:

	2018 €	2017 €
Wages and salaries	437,155	373,794
Social security costs	46,617	39,342
Pension costs	11,107	11,916
	<u>494,879</u>	<u>425,052</u>

9. EMPLOYEES AND REMUNERATION CONTINUED

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

	Number of Employees	Number of Employees
Band €60,000 to €70,000	<u>1</u>	<u>1</u>

10. TANGIBLE FIXED ASSETS

	Land and buildings freehold €	Plant and machinery €	Fixtures, fittings and equipment €	Total €
Cost				
At 31 December 2018	1,464,030	38,834	52,326	1,555,190
Depreciation				
At 1 January 2018	198,048	38,834	51,980	288,862
Charge for the year	-	-	346	346
At 31 December 2018	<u>198,048</u>	<u>38,834</u>	<u>52,326</u>	<u>289,208</u>
Net book value				
At 31 December 2018	<u>1,265,982</u>	<u>-</u>	<u>-</u>	<u>1,265,982</u>
At 31 December 2017	<u>1,265,982</u>	<u>-</u>	<u>346</u>	<u>1,266,328</u>

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11. DEBTORS	2018	2017
	€	€
Prepayments	<u>530</u>	<u>-</u>
12. CREDITORS	2018	2017
Amounts falling due within one year	€	€
Trade creditors	545	6,461
Taxation and social security costs	11,016	11,987
Other creditors	24,582	1,785
Accruals	<u>2,460</u>	<u>4,923</u>
	<u>38,603</u>	<u>25,156</u>
13. GRANTS RECEIVABLE	2018	2017
	€	€
Capital grants received and receivable		
At 1 January 2018	1,357,248	1,322,248
(Decrease)/Increase in year	<u>(35,000)</u>	<u>35,000</u>
At 31 December 2018	<u>1,322,248</u>	<u>1,357,248</u>
Amortisation		
At 1 January 2018	(56,266)	(28,133)
Amortised in year	<u>(1,265,982)</u>	<u>(28,133)</u>
At 31 December 2018	<u>(1,322,248)</u>	<u>(56,266)</u>
Net book value		
At 31 December 2018	<u>-</u>	<u>1,300,982</u>
At 1 January 2018	<u>1,300,982</u>	<u>1,294,115</u>
14. State Funding		
Agency:	HSE	
Sponsoring Government Department:	Department of Health	
Grant programme:	Addiction	
Purpose of Programme:	Core Funding	
Term:	Expires 31 December 2018	
Grant Deferred from 2017:	€ -	
Received in the year	€ 449,484	
Fund deferred or due at year end	€ -	
Expenditure in the year:	€ 462,496	
Capital Grant	Nil	
Restriction on use	Service provision	

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Agency:	HSE
Sponsoring Government Department:	Department of Health
Grant programme:	Social Inclusion
Purpose of Programme:	Mental Health Project Worker
Term:	Expires 31 December 2018
Grant Deferred from 2017:	€ -
Received in the year	€ 48,064
Fund deferred or due at year end	€ -
Expenditure in the year:	€ 47,592
Capital Grant	Nil
Restriction on use	Service provision
Agency:	CDYSB (via Finglas Cabra Drug and Alcohol Task Force)
Sponsoring Government Department:	Department of Health
Grant programme:	Local Drug Task Force
Purpose of Programme:	Therapy
Term:	Expires 31 December 2018
Grant Deferred from 2017:	€ -
Received in the year	€ 48,000
Fund deferred or due at year end	€ -
Expenditure in the year:	€ 47,997
Capital Grant	Nil
Restriction on use	Service provision
Agency:	HSE
Sponsoring Government Department:	Department of Health
Grant programme:	Social Inclusion
Purpose of Programme:	
Term:	2018
Grant Deferred from 2017:	€-
Received in the year	€35,000
Fund deferred or due at year end	€-
Expenditure in the year:	€29,310
Capital Grant	Social Inclusion
Restriction on use	Social Inclusion

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15. FUNDS

15.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds €	Restricted Funds €	Total Funds €
At 1 January 2017	11,247	27,428	38,675
Movement during the financial year	482	37,968	38,450
At 31 December 2017	11,729	65,396	77,125
Movement during the financial year	1,263,162	(5,953)	1,257,209
At 31 December 2018	<u>1,274,891</u>	<u>59,443</u>	<u>1,334,334</u>

15.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 January 2018 €	Incoming resources €	Resources expended €	Transfers between funds €	Balance 31 December 2018 €
Restricted income					
HSE Core Funding	14,923	449,484	(462,496)	-	1,911
The Therapy Project	1,387	48,000	(47,997)	-	1,390
HSE Social Inclusion Funding (009)	21,968	48,064	(47,592)	-	22,440
Other Funding	27,122	1,430	(536)	-	28,016
The Capital Grant Premises	-	1,265,982	-	(1,265,982)	-
HSE Social Inclusion Funding (007)	-	35,000	(29,310)	-	5,690
	<u>65,400</u>	<u>1,847,960</u>	<u>(587,931)</u>	<u>(1,265,982)</u>	<u>59,447</u>
Unrestricted income					
DCU Recover Coach Funding	10,720	-	(3,899)	-	6,821
Finglas Cabra LDATF	1,007	1,325	(1,137)	-	1,195
Department of Social Protection Unrestricted Fund	-	891	-	-	891
	<u>11,727</u>	<u>2,216</u>	<u>(5,036)</u>	<u>1,265,982</u>	<u>1,274,889</u>
Total funds	<u>77,127</u>	<u>1,850,176</u>	<u>592,967</u>	<u>-</u>	<u>1,334,336</u>

15.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use €	Current assets €	Current liabilities €	Total €
Unrestricted general funds	1,265,982	106,957	(38,603)	1,334,336
	<u>1,265,982</u>	<u>106,957</u>	<u>(38,603)</u>	<u>1,334,336</u>

16. STATUS

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

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding € 1.

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17. CASH AND CASH EQUIVALENTS	2018	2017
	€	€
Cash and bank balances	<u>106,427</u>	<u>136,935</u>

18. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the year-end.

19. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the Board of Trustees on