

Finglas Addiction Support Team
Annual Report and Audited Financial Statements
for the financial year ended 31 December 2020

Donal Ryan & Associates
Chartered Certified Accountants and Statutory Auditor
32 Manor Street,
Dublin 7
Republic of Ireland

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

Finglas Addiction Support Team

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Finglas Addiction Support Team
REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees	James Kirrane Janis Maxwell Mary Flanagan Denise Proudford Gregory Langan (Resigned 24 April 2020) Brian Dalton Marie Nally Fintan Lalor Susan Looby (Appointed 18 November 2020)
Company Secretary	Janis Maxwell
Charity Number	CHY17626
Charities Regulatory Authority Number	20066017
Company Number	378645
Registered Office and Principal Address	2a Wellmount Road Finglas Dublin 11 Republic of Ireland
Auditors	Donal Ryan & Associates Chartered Certified Accountants and Statutory Auditor 32 Manor Street, Dublin 7 Republic of Ireland
Bankers	Bank of Ireland Ballygall Road, Finglas, Dublin 11 Republic of Ireland

Finglas Addiction Support Team TRUSTEES' ANNUAL REPORT

for the financial year ended 31 December 2020

The trustees present their Trustees' Annual Report, combining the Directors' Report and Trustees' Report, and the audited financial statements for the financial year ended 31 December 2020.

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 2020.

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

Mission Statement

To provide accessible quality services for those affected by drug and alcohol use and mental health issues.

Objectives

FAST is a community based initiative providing information, support and counselling for those affected by drug and alcohol misuse. We work with those at various stages of drug use and recovery stabilised and drug free, and their families.

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.

Finglas Addiction Support Team

TRUSTEES' ANNUAL REPORT

for the financial year ended 31 December 2020

Services

In 2020, FAST made available the following to its service users:

Outreach and assessment

Outreach service aims to target and support clients to access treatment at their level of identified need and choice. The target area for this service is local GPs, Mental health services, Social Work teams (Tulsa), Hospitals, Prison service, Probation, Homeless services and Community groups. Offsite assessments and referrals conducted. Street work and engaging hard to reach groups including Homeless and youth.

Abigail service

This is a target service working directly with vulnerable women housed in the Abigail Centre (TusNua and Novas) who are experiencing problems with substance use, mental health issues and homelessness. This service carries out initial and comprehensive assessments, provides 1-1 Key working and care plan development supports and psychotherapeutic group work.

Treatment Options Group

A once weekly contact group facilitated by qualified addiction practitioners for people seeking treatment support and information. This group provides a one-to-one assessment, brief intervention, signposting and referrals for those attending.

Key-working & Case management

Clients are assigned a Key Worker in FAST and we aim to have a care plan in place by week 2 of admission along with weekly key working sessions to ensure full exploration and engagement of internal and external support(s). Care plans are reviewed at 6 weeks with their key worker and any additional supports engaged. Family engagement is also part of this process.

Counselling / Psychotherapy

One-To-One Counselling sessions are led by fully qualified psychotherapists to support clients seeking additional therapeutic engagement to address underlying trauma and to support the maintenance of a drug free lifestyle.

Aftercare and Recovery services

The overall aim of the Aftercare and Recovery services is to support clients through a vulnerable transition phase to remain drug and alcohol free whilst adjusting to wider community living. This service incorporates a re integration support to enhance recovery. Weekly group sessions (therapeutic and psychoeducational) and fortnightly key working sessions offered to those attending drug and alcohol free Aftercare.

FAST works collaboratively with clients and other service providers to build on recovery capital and engage with recovery peer mentors/ coaches, career guidance services, education and training, parental supports and pro-social activities.

Recovery Social

The aim of this service is to positively reinforce engagement with services, create peer to peer support for people with addiction issues who may be isolated in the community and to create accessible pathways along a continuum of care. This is achieved by providing weekly informal pro social activities, access and a safe, friendly environment to people who may not otherwise engage with services.

Family Support Service

The Family Support Service employs a dedicated worker. The service provides Group programmes with open therapy and psychoeducational groups, and 1:2:1 support. There is also a peer support model through trained peer members (5 step model).

Board Committee

Finglas Addiction Support Team believe that all organisations have a responsibility to provide and follow a code of good practice when it comes to how their organisations are run. Ensuring compliance with the the Charities governance code is our way of letting all our stakeholders know that we are committed to operating in this way with good leadership, appropriate controls, accountability, effective work practices and Integrity.

Committees of the Board are established for good governance under code of practice as follows:

- Audit, Finance & Governance Committee

Audit, Finance & Governance Committee

FAST has an audit, finance & governance committee (AFG) which reports directly to the board of directors. The role of the AFG committee is to oversee the efficient financial, risk management & governance of FAST and to report and make recommendations to the board.

Finglas Addiction Support Team TRUSTEES' ANNUAL REPORT

for the financial year ended 31 December 2020

Financial Review

The results for the financial year are set out on page 12 and additional notes are provided showing income and expenditure in greater detail.

Financial Results

At the end of the financial year the charity has assets of €1,495,172 (2019 - €1,397,573) and liabilities of €68,187 (2019 - €21,632). The net assets of the charity have increased by €51,044.

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 4 weeks operational costs for 2021 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.

On 31 December 2019, China alerted the World Health Organisation (WHO) to several cases of unusual pneumonia in Wuhan, a port city in the central Hubei province. In February 2020, the WHO officially named this new Coronavirus 'COVID-19' and on 11 March 2020 the WHO declared the coronavirus outbreak a pandemic. The initial impact of this has been severe and has resulted in a significant worldwide slowdown in economic activity. In Ireland, the economic impact of this pandemic has been characterised by the temporary closure of many businesses in "non-essential" areas to ensure that people's movements are restricted in order to slow down the spread of the virus. The effect of Covid-19 presents many risks for the company, the effects of which cannot be fully quantified at the time of approving the financial statements. The company is working with its staff and suppliers while reviewing options available under government support schemes. At the date of signing these accounts the long term impact on the company is unknown.

Trustees and Secretary

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

James Kirrane
Janis Maxwell
Mary Flanagan
Denise Proudford
Gregory Langan (Resigned 24 April 2020)
Brian Dalton
Marie Nally
Fintan Lalor
Susan Looby (Appointed 18 November 2020)

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

The secretary who served throughout the financial year was Janis Maxwell.

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

The trustees implemented a Risk management system in 2018 which has continued in 2020. This involved maintaining the Risk Register using the following categories; Governance, Strategic, Compliance, Operational, Financial, Environmental and Reputational Risk. The Board has policies in place to mitigate the risks identified in the areas detailed above.

Finglas Addiction Support Team TRUSTEES' ANNUAL REPORT

for the financial year ended 31 December 2020

Charities Governance Code

We comply with the Charities Governance Code issued by the Charities Regulator of Ireland . We confirm that a review of our organisation's compliance with the principles in the Code was conducted July 2020. This review was based on an assessment of our organisational practice against the recommended actions for each principle. The completed Compliance Record form for the year 2020 is available on our website.

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

The auditors, Donal Ryan & Associates, (Chartered Certified Accountants) have indicated their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

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, Republic of Ireland.

Approved by the Board of Trustees on _____ and Signed on Its Behalf by:

Janis Maxwell
Trustee

Susan Looby
Trustee

Finglas Addiction Support Team TRUSTEES' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2020

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;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, 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 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 _____ and Signed on Its Behalf by:

Janis Maxwell
Trustee

Susan Looby
Trustee

INDEPENDENT AUDITOR'S REPORT

to the Members of Finglas Addiction Support Team

Report on the Audit of the Financial Statements

Opinion

We have audited the charity financial statements of Finglas Addiction Support Team for the financial year ended 31 December 2020 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including the 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 charity as at 31 December 2020 and of its surplus for the financial year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", 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 described below 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

In auditing the financial statements, we have concluded that the trustees' 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 charity'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 trustees with respect to going concern are described in the relevant sections of this report.

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.

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. We have nothing to report in this regard.

Opinions on Other Matters Prescribed by the Companies Act 2014

In our opinion, based solely on the work undertaken in the course of the audit, we report that:

- 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

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 charity were sufficient to permit the financial statements to be readily and properly audited. In our opinion the financial statements are in agreement with the accounting records.

INDEPENDENT AUDITOR'S REPORT

to the Members of Finglas Addiction Support Team

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 complied with by the company. 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, the trustees 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 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, if applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate 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

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 FCCA AITI
For and on Behalf of
DONAL RYAN & ASSOCIATES
Chartered Certified Accountants and Statutory Auditor
32 Manor Street,
Dublin 7
Republic of Ireland

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Finglas Addiction Support Team

STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)
for the financial year ended 31 December 2020

	Notes	Unrestricted Funds 2020 €	Restricted Funds 2020 €	Total 2020 €	Unrestricted Funds 2019 €	Restricted Funds 2019 €	Total 2019 €
Income							
Donations and legacies	4.1	3,920	-	3,920	-	183	183
Charitable activities	4.2	2,270	635,366	637,636	2,847	627,012	629,859
Other income	4.3	23,409	4,190	27,599	-	2,702	2,702
Total Income		29,599	639,556	669,155	2,847	629,897	632,744
Expenditure							
Charitable activities	5.1	22,380	595,731	618,111	4,421	586,718	591,139
Net Income/(Expenditure)		7,219	43,825	51,044	(1,574)	43,179	41,605
Transfers between funds		-	-	-	-	-	-
Net Movement in Funds for the Financial Year		7,219	43,825	51,044	(1,574)	43,179	41,605
Reconciliation of Funds							
Balances brought forward at 1 January 2020	14	1,273,315	102,626	1,375,941	1,274,889	59,447	1,334,336
Balances Carried Forward at 31 December 2020		1,280,534	146,451	1,426,985	1,273,315	102,626	1,375,941

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

Approved by the Board of Trustees on _____ and Signed on Its Behalf by:

Janis Maxwell
Trustee

Susan Looby
Trustee

Finglas Addiction Support Team

BALANCE SHEET

as at 31 December 2020

	Notes	2020 €	2019 €
Fixed Assets			
Tangible assets	9	<u>1,265,982</u>	<u>1,265,982</u>
Current Assets			
Debtors	10	1,066	1,027
Cash at bank and in hand		<u>228,124</u>	<u>130,564</u>
		<u>229,190</u>	<u>131,591</u>
Creditors: Amounts Falling Due within One Year	11	<u>(68,187)</u>	<u>(21,632)</u>
Net Current Assets		<u>161,003</u>	<u>109,959</u>
Total Assets Less Current Liabilities		<u>1,426,985</u>	<u>1,375,941</u>
Funds			
Restricted trust funds		146,451	102,626
Unrestricted designated funds		9,552	7,333
General fund (unrestricted)		<u>1,270,982</u>	<u>1,265,982</u>
Total Funds	14	<u>1,426,985</u>	<u>1,375,941</u>

Approved by the Board of Trustees on _____ and Signed on Its Behalf by:

Janis Maxwell
Trustee

Susan Looby
Trustee

Finglas Addiction Support Team

STATEMENT OF CASH FLOWS

for the financial year ended 31 December 2020

	Notes	2020 €	2019 €
Cash Flows from Operating Activities			
Net movement in funds		51,044	41,605
		51,044	41,605
Movements in working capital:			
Movement in debtors		(39)	(497)
Movement in creditors		46,555	(16,971)
		97,560	24,137
Cash generated from operations		97,560	24,137
Net Increase in Cash and Cash Equivalents		97,560	24,137
Cash and Cash Equivalents at 1 January 2020		130,564	106,427
Cash and Cash Equivalents at 31 December 2020	16	228,124	130,564

Finglas Addiction Support Team

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2020

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. SUMMARY OF SIGNIFICANT 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 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.

Statement of Compliance

The financial statements of the charity for the year ended 31 December 2020 have been prepared on the going concern basis and 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)" and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Fund Accounting

The following are the categories 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.

Finglas Addiction Support Team

NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2020

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.

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

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

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 DONATIONS AND LEGACIES	Unrestricted Funds €	Restricted Funds €	2020 €	2019 €
Donations and legacies	3,920	-	3,920	183

Finglas Addiction Support Team
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2020

4.2 CHARITABLE ACTIVITIES	Unrestricted Funds €	Restricted Funds €	2020 €	2019 €	
Grant 1 - Therapy	-	48,000	48,000	48,000	
Grant 3 - Fast Core	-	444,353	444,353	441,374	
Grant 4 - LDTF Other	2,000	-	2,000	1,840	
Grant 7 - CH09 F/S & Counsellor	-	35,000	35,000	35,000	
Grant 9 - CH09 MHCW PDU	-	51,000	51,000	51,000	
Grant 15 - CH09 MHCW DD	-	51,638	51,638	51,638	
Fundraising RM	270	-	270	1,007	
DCC Community Enhancement Programme	-	5,375	5,375	-	
	<u>2,270</u>	<u>635,366</u>	<u>637,636</u>	<u>629,859</u>	
4.3 OTHER INCOME	Unrestricted Funds €	Restricted Funds €	2020 €	2019 €	
Other Funding	-	4,190	4,190	-	
Other Income	23,409	-	23,409	2,702	
	<u>23,409</u>	<u>4,190</u>	<u>27,599</u>	<u>2,702</u>	
5. EXPENDITURE					
5.1 CHARITABLE ACTIVITIES	Direct Costs €	Other Costs €	Support Costs €	2020 €	2019 €
HR Support costs	3,687	-	-	3,687	6,323
Courses and residences	180	-	-	180	14,255
Central premises & General office costs	48,316	-	-	48,316	52,748
Bank Charges	420	-	-	420	436
Maintenance	16,106	-	-	16,106	8,636
Salaries, wages and related costs	410,200	-	136,496	546,696	505,666
Governance Costs (Note 5.2)	-	-	2,706	2,706	3,075
	<u>478,909</u>	<u>-</u>	<u>139,202</u>	<u>618,111</u>	<u>591,139</u>
5.2 GOVERNANCE COSTS	Direct Costs €	Other Costs €	Support Costs €	2020 €	2019 €
Audit Fees	-	-	2,706	2,706	3,075
	<u>-</u>	<u>-</u>	<u>2,706</u>	<u>2,706</u>	<u>3,075</u>
5.3 SUPPORT COSTS		Charitable Activities €	Governance Costs €	2020 €	2019 €
Salaries, wages and related costs		136,496	-	136,496	194,994
Audit Fees		-	2,706	2,706	3,075
		<u>136,496</u>	<u>2,706</u>	<u>139,202</u>	<u>198,069</u>

Finglas Addiction Support Team

NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2020

6. ANALYSIS OF SUPPORT COSTS

	2020 €	2019 €
Salaries, wages and related costs	136,496	194,994
Audit Fees	2,706	3,075
	<u>139,202</u>	<u>198,069</u>

7. EMPLOYEES AND REMUNERATION

Number of Employees

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

	2020 Number	2019 Number
Administration	2	1
Project Workers	10	12
Manager	3	3
	<u>15</u>	<u>16</u>

The staff costs comprise:

	2020 €	2019 €
Wages and salaries	473,867	440,984
Social security costs	50,420	47,710
Pension costs	17,365	16,972
	<u>541,652</u>	<u>505,666</u>

8. 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>

Finglas Addiction Support Team
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2020

9. TANGIBLE FIXED ASSETS

	Land and buildings freehold €	Plant and machinery €	Fixtures, fittings and equipment €	Total €
Cost				
At 31 December 2020	1,464,030	38,834	52,326	1,555,190
Depreciation				
At 31 December 2020	198,048	38,834	52,326	289,208
Net Book Value				
At 31 December 2020	1,265,982	-	-	1,265,982
At 31 December 2019	1,265,982	-	-	1,265,982

10. DEBTORS

	2020 €	2019 €
Prepayments	1,066	1,027

11. CREDITORS

Amounts Falling Due within One Year

	2020 €	2019 €
Trade creditors	3,206	6,300
Taxation and social security costs	13,616	9,615
Other creditors	3,011	3,257
Accruals	5,792	2,460
Deferred Income	42,562	-
	68,187	21,632

12. State Funding

Agency:	HSE
Government Department	Department of Health
Grant Programme	Addiction
Purpose of the Grant	Core Funding
Term	Expires 31 December 2020
Deferred income b/fwd from 2019	-
Total grant received in the year	€486,915
Fund (deferred) or due at financial year end (€42,562)	
Total grant taken to income in the year	€444,353
Expenditure in the year	€427,022
Received in the financial year	31 December 2020
Capital Grant	Nil
Restriction on use	As per agreement

Finglas Addiction Support Team

NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2020

Agency	HSE
Sponsoring Government Department	Department of Health
Grant programme	Social Inclusion
Purpose of Programme	Mental Health Project Worker
Term	Expires 31 December 2020
Deferred income b/fwd from 2019	-
Total grant taken to income in the year	€51,000
Fund (deferred) or due at financial year end -	
Expenditure in the year	€48,351
Received in the financial year	31 December 2020
Capital Grant	Nil
Restriction on use	As per agreement
Agency	HSE
Sponsoring Government Department	Department of Health
Grant programme	Local Drug Task Force
Purpose of Programme	Therapy
Term	Expires 31 December 2020
Deferred income b/fwd from 2019	-
Total grant taken to income in the year	€48,000
Fund (deferred) or due at financial year end -	
Expenditure in the year	€48,828
Received in the financial year	31 December 2020
Capital Grant	Nil
Restriction on use	As per agreement
Agency	HSE
Sponsoring Government Department	Department of Health
Grant programme	F/S & Counsellor
Purpose of Programme	F/S & Counsellor
Term	Expires 31 December 2020
Deferred income b/fwd from 2019	-
Total grant taken to income in the year	€35,000
Fund (deferred) or due at financial year end -	
Expenditure in the year	€24,287
Received in the financial year	31 December 2020
Capital Grant	Nil
Restriction on use	F/S & Counsellor
Agency	HSE
Sponsoring Government Department	Dept. of Health
Grant programme	Social Inclusion
Purpose of Programme	Mental Health Dual Diagnosis Worker
Term	Expires 31 December 2020
Deferred income b/fwd from 2019	-
Total grant taken to income in the year	€51,638
Fund (deferred) or due at financial year end -	
Expenditure in the year	€35,182
Received in the financial year	31 December 2020
Capital Grant	Nil
Restriction on use	As per agreement

13. RESERVES

	2020	2019
	€	€
At 1 January 2020	1,375,941	1,334,336
Surplus for the financial year	51,044	41,605
At 31 December 2020	<u>1,426,985</u>	<u>1,375,941</u>

Finglas Addiction Support Team

NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2020

14. FUNDS

14.1 RECONCILIATION OF MOVEMENT IN FUNDS	Unrestricted Funds €	Restricted Funds €	Total Funds €
At 1 January 2019	1,274,889	59,447	1,334,336
Movement during the financial year	(1,574)	43,179	41,605
At 31 December 2019	1,273,315	102,626	1,375,941
Movement during the financial year	7,219	43,825	51,044
At 31 December 2020	1,280,534	146,451	1,426,985

14.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 January 2020 €	Income €	Expenditure €	Transfers between funds €	Balance 31 December 2020 €
Restricted Funds					
HSE Core Funding	7,814	444,353	427,022	-	25,145
The Therapy Project	1,047	48,000	48,828	-	219
HSE Social Inclusion MHCW (PDU)	26,828	51,000	48,351	-	29,477
Other Funding	29,305	4,190	6,686	-	26,809
CH09 - HSE Family Support & Counselling	15,079	35,000	24,287	-	25,792
HSE Social Inclusion MHCW (DD)	22,553	51,638	35,182	-	39,009
DCC Community Enhancement Programme	-	5,375	5,375	-	-
	<u>102,626</u>	<u>639,556</u>	<u>595,731</u>	<u>-</u>	<u>146,451</u>
Unrestricted Funds					
DCU Recover Coach Funding	4,378	-	-	-	4,378
Finglas Cabra LDATF	1,547	2,000	1,366	-	2,181
Department of Social Protection	1,408	9,988	8,403	-	2,993
General funds	1,265,982	17,611	12,611	-	1,270,982
	<u>1,273,315</u>	<u>29,599</u>	<u>(22,380)</u>	<u>-</u>	<u>1,280,534</u>
Total Funds	<u>1,375,941</u>	<u>669,155</u>	<u>618,111</u>	<u>-</u>	<u>1,426,985</u>

15. 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.

16. CASH AND CASH EQUIVALENTS

	2020 €	2019 €
Cash and bank balances	228,124	130,564

Finglas Addiction Support Team
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2020

17. POST-BALANCE SHEET EVENTS

Since the beginning of 2021, the Covid-19 virus has continued to be a global problem. In common with many other countries, the Irish government issued guidance and new restrictions on the movement of people designed to slow the spread of this virus. In late December 2020 and early January 2021, many businesses closed and throughout the month more restrictions were placed on people and businesses. Effectively, all “non-essential” businesses were ordered to close temporarily. The impact on the company has been more limited use of the building with some staff working from home. At the time of approving the financial statements, while there is some uncertainty, however the board are confident that with the assistance of state supports there will not be a material impact on the future viability of the company.

18. APPROVAL OF FINANCIAL STATEMENTS

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

FINGLAS ADDICTION SUPPORT TEAM

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020

NOT COVERED BY THE REPORT OF THE AUDITORS

Finglas Addiction Support Team

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

Operating Statement

for the financial year ended 31 December 2020

	2020	2019
	€	€
Income		
Donations received	3,920	-
Fundraising Income	-	183
Grant 1 - Therapy	48,000	48,000
Grant 3 - Fast Core	444,353	441,374
Grant 4 - LDTF Other	2,000	1,840
Grant 7 - CH09 F/S & COUNSELLOR	35,000	35,000
Grant 15 - CH09 MHCW DD	51,638	51,638
Grant 9 - CH09 MHCW PDU	51,000	51,000
Fundraising RM	270	1,007
DCC Community Enhancement Programme	5,375	-
Other Grants/income	27,599	2,702
	<u>669,155</u>	<u>632,744</u>
Expenses		
Wages and salaries	473,867	440,984
Social security costs	50,420	47,710
Staff defined contribution pension costs	17,365	16,972
Staff training	(960)	14,255
Management expenses	-	1,349
External Supervision	2,120	1,945
Sessional Workers	1,560	6,810
Special Events	8,272	-
Rates	361	338
Insurance	7,140	7,765
Computer bureau costs	7,533	5,329
Light and heat	8,147	8,244
Cleaning	584	573
Program Costs	3,041	6,864
Repairs and maintenance	16,106	11,831
Printing, postage and stationery	3,151	3,066
Advertising	392	2,187
Telephone	5,544	1,733
Travelling and entertainment	1,158	1,489
Legal and professional	3,867	6,323
Auditor's/Independent Examiner's remuneration	2,706	3,075
Bank charges	420	436
Staff welfare	2,726	404
General expenses	393	1,216
Covid19 - Expenses	2,198	-
Subscriptions	-	241
	<u>618,111</u>	<u>591,139</u>
Net Surplus	<u>51,044</u>	<u>41,605</u>