

Finglas Addiction Support Team
Annual Report and Audited Financial Statements
for the financial year ended 31 December 2022

Donal Ryan & Associates
Chartered Certified Accountants and Statutory Auditor
34 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	Denise Proudfoot Susan Looby Mary Flanagan (Resigned 26 September 2022) Janis Maxwell James Kirrane Brian Dalton (Resigned 31 October 2022) Marie Nally Philomena Murphy Denise Maher (Appointed 26 September 2022)
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 34 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 2022

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 2022.

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 2022.

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, 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 people experiencing problematic drug and alcohol use. We work with those at various stages of drug use, recovery stabilised and drug free, and support to their families.

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

Strategy

Strategic Plan 2022- 2024 Creating Integrated Pathways, Recovery in Action!

This sets out our key priorities and objectives for the next three years and marks a change in direction in our focus and service delivery. It will be a user-led service, with an 'on-street' presence in Finglas and Cabra that is designed to ensure that no person affected by problematic drug and alcohol use slips through the safety net.

We have brought several support agencies together under a structured case management model of engagement providing an integrated pathway for people through their addiction to recovery and a managed lifestyle. This will be strengthened and reinforced in the years ahead.

Our vision is that every person experiencing drug and alcohol problems, and their families, will get the help they need, when they need it. The 2022-24 strategic plan will support us to take greater steps towards this through an intensification of the close-working approach where there is 'no wrong door' for people in our community living with and being impacted by problematic drug and alcohol use to seek help. We look forward to continuing to drive progress, further developing our quality services to support people through recovery to fulfilled lives.

Services

In 2022, FAST made available the following to its service users:

Information Session on all the services hosted in FAST is a form of triage helping potential services users presenting with problematic drug or alcohol problems identify if the service is suitable for them.

Poly Drug Use Service offers Key-working & Case management: Following initial and comprehensive assessment, Clients are assigned a Key Worker in FAST. Each participant receives a care plan by the end of the assessment process 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.

Finglas Addiction Support Team

TRUSTEES' ANNUAL REPORT

for the financial year ended 31 December 2022

Recovery Pathways Programme Pre entry Group is a process where motivation to engage in a programme is assessed. Services users who wish to engage in the Recovery Pathways Programme attend 3 times to assess their suitability for the programme and gain an understanding of the expectation of engaging in a day programme.

Recovery Pathways Programme is a 24 week, 4 days a week, day programme for people with addiction issues who are stable or in early drug/ alcohol free recovery who wish to access support in a professionally facilitated and safe group setting. The aim is to enable transferable learning of relapse prevention, coping skills and a recovery toolkit in order to set and meet their treatment goals and build their sustainable recovery plan using evidenced base approaches. This group also supports and prepares people to access further treatment services if they desire and/or achieve personal development skills to focus on recovery and an exit plan from service, reintegrating back into their community through key working and care planning in a group setting.

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. Following training and up-skilling FAST is now in the position to offer couples counselling, enhancing relationships while addressing their addiction and reducing isolation.

Aftercare 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 are offered to those attending drug and alcohol free Aftercare.

Recovery Service: 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 to a safe friendly environment to people who may not otherwise engage with services. FAST has established a Therapeutic Gardening Programme that is tutor-led which aims to positively reinforce engagement with services, create peer to peer support for people with addiction issues and to create accessible pathways along a continuum of care. Following the success, the garden project entered Bloom 2022 and we were successful in having a garden presented to thousands of people over five days the garden was titled "The Many Pathways to Recovery".

Mutual Aid Supports and Recovery Capital: FAST provides space for fellowship meeting to be held. Space is offered to Narcotics Anonymous, Cocaine Anonymous, Women Only Meetings, Alcohol Anonymous, Smart recovery. In February 2022, we launched our Recovery Café called 'Sober Space'.

Women and Wellness Programme is a space for women only to build relationships and form connections with other women on a recovery pathway. There are many elements to this group from gardening to celebrating recovery.

Cocaine and Alcohol programme was develop to address the high volume of people requesting support with problematic cocaine use. FAST felt the need to address this support gap and trained staff in the Resonance Factor, an evidence based programme for people using substances.

A Memorandum of Understanding was developed with Tiglin Women's Residential Service, whereby a worker is available Monday for 2 hours to carry out assessment on women from the Finglas / Cabra area who feel they will benefit from a treatment programme outside the community.

Healthy Choices Group: FAST has established a weekly space for low threshold participants with minimal criteria for access with no attempt to control their substance use. Its purpose is to provide participants with an opportunity to explore pathways to treatment.

Our Mobile Outreach Unit was launched in December 2022 and serves the Finglas, Cabra and Blanchardstown area. Where people cannot attend the facility (due to health issues), FAST can bring the service to them. We provide assessment and care planning, rapid HIV testing, rapid hep C testing and a 24 hour turnaround to access a hospital appointment for on-going treatment. Information is also available around sexual health and sign posting for services.

Outreach service aims to target and support clients 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 are conducted in addition to street work and engaging hard to reach groups including Homeless and youth.

Social Inclusion In line with HSE Social Inclusion the aim is to reduce inequalities in health and improve access to mainstream and targeted health services for vulnerable and excluded groups in Ireland. FAST has established a dedicated service that provides outreach, assessment and addiction treatment access for socially excluded groups and communities, with emphasis on establishing pathways for Travellers and New communities across the Finglas/Cabra area by creating space in a safe environment to build relationships and trust in their own communities.

Tus Nua: This is a target service working directly with vulnerable women whom have been released from prison and are housed in Tus Nua who are experiencing problems with substance use, mental health issues and homelessness.

Finglas Addiction Support Team

TRUSTEES' ANNUAL REPORT

for the financial year ended 31 December 2022

This service carries out initial and comprehensive assessments, provides 1-1 Key working and care plan, development supports and psychotherapeutic group work. Service users can be assessed in the prison by our Social Inclusion Worker hence building up a relationship with people before they come to the FAST service

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 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.

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 €1,568,449 (2021 - €1,605,016) and liabilities of €29,451 (2021 - €50,615). The net assets of the charity have decreased by €(15,403).

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 6 weeks operational costs for 2022 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 weeks.

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 some 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.

Trustees and Secretary

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

Denise Proudfoot
Susan Looby
Mary Flanagan (Resigned 26 September 2022)
Janis Maxwell
James Kirrane
Brian Dalton (Resigned 31 October 2022)
Marie Nally
Philomena Murphy
Denise Maher (Appointed 26 September 2022)

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.

Finglas Addiction Support Team TRUSTEES' ANNUAL REPORT

for the financial year ended 31 December 2022

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 was reviewed in 2021. This involved reviewing and maintaining the Risk Register using the following categories, as detailed in the Charities Governance Code;

1. Governance
2. Strategic
3. Compliance (legal or regulatory)
4. Operational
5. Financial
6. Environmental
7. Reputational

The Board has policies in place to mitigate the risks identified in the areas detailed above.

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 2021. 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 2021 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 19 APRIL 2023 and Signed on Its Behalf by:


Denise Proudfoot
Trustee


Susan Looby
Trustee

Finglas Addiction Support Team TRUSTEES' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2022

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;
- 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 19 APRIL 2023 and Signed on Its Behalf by:


Denise Proudfoot
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 2022 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 2022 and of its deficit 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 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 and 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 set out on page 8, 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
34 Manor Street,
Dublin 7
Republic of Ireland

19/04/2023
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Finglas Addiction Support Team

STATEMENT OF CASH FLOWS

for the financial year ended 31 December 2022

	Notes	2022 €	2021 €
Cash Flows from Operating Activities			
Net movement in funds		(15,403)	127,416
Adjustments for:			
Depreciation		8,067	-
		<u>(7,336)</u>	<u>127,416</u>
Movements in working capital:			
Movement in debtors		113,186	(118,581)
Movement in creditors		(21,164)	(17,572)
		<u>84,686</u>	<u>(8,737)</u>
Cash Flows from Investing Activities			
Payments to acquire tangible assets		(58,000)	-
		<u>26,686</u>	<u>(8,737)</u>
Net Increase in Cash and Cash Equivalents		26,686	(8,737)
Cash and Cash Equivalents at 1 January 2022		219,387	228,124
		<u>246,073</u>	<u>219,387</u>
Cash and Cash Equivalents at 31 December 2022	17	246,073	219,387

Finglas Addiction Support Team STATEMENT OF FINANCIAL ACTIVITIES


(Incorporating an Income and Expenditure Account)
for the financial year ended 31 December 2022

	Notes	Unrestricted Funds 2022 €	Restricted Funds 2022 €	Total 2022 €	Unrestricted Funds 2021 €	Restricted Funds 2021 €	Total 2021 €
Income							
Donations and legacies	4.1	9,940	-	9,940	4,806	-	4,806
Charitable activities	4.2	7,254	725,355	732,609	2,590	789,011	791,601
Other income	4.3	6,820	-	6,820	1,254	2,250	3,504
Total Income		24,014	725,355	749,369	8,650	791,261	799,911
Expenditure							
Charitable activities	5.1	10,524	754,248	764,772	7,052	665,443	672,495
Net Income/(Expenditure)		13,490	(28,893)	(15,403)	1,598	125,818	127,416
Transfers between funds		-	-	-	-	-	-
Net Movement in Funds for the Financial Year		13,490	(28,893)	(15,403)	1,598	125,818	127,416
Reconciliation of Funds							
Balances brought forward at 1 January 2022	15	1,282,132	272,269	1,554,401	1,280,534	146,451	1,426,985
Balances Carried Forward at 31 December 2022		1,295,622	243,376	1,538,998	1,282,132	272,269	1,554,401

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 19 April 2023 and Signed on Its Behalf by:


Denise Proudfoot
Trustee



Susan Looby
Trustee

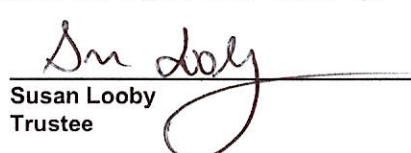
Finglas Addiction Support Team BALANCE SHEET

as at 31 December 2022

	Notes	2022 €	2021 €
Fixed Assets			
Tangible assets	10	1,315,915	1,265,982
Current Assets			
Debtors	11	6,461	119,647
Cash at bank and in hand		246,073	219,387
		252,534	339,034
Creditors: Amounts Falling Due within One Year	12	(29,451)	(50,615)
Net Current Assets		223,083	288,419
Total Assets Less Current Liabilities		1,538,998	1,554,401
Funds			
Restricted trust funds		243,376	272,269
Unrestricted designated funds		5,962	5,958
General fund (unrestricted)		1,289,660	1,276,174
Total Funds	15	1,538,998	1,554,401

Approved by the Board of Trustees on 19 April 2023 and Signed on Its Behalf by:


Denise Proudfoot
Trustee


Susan Looby
Trustee

Finglas Addiction Support Team

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2022

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", 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 financial year ended 31 December 2017 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".

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.

Finglas Addiction Support Team

NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

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	-	Written off in equal instalments over estimated useful economic life
Fixtures, fittings and equipment	-	Written off in equal instalments over estimated useful economic life
Motor vehicles	-	20% Straight line

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 €	2022 €	2021 €
Donations and legacies	9,940	-	9,940	4,806

Finglas Addiction Support Team

NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

4.2 CHARITABLE ACTIVITIES	Unrestricted Funds €	Restricted Funds €	2022 €	2021 €
Income from charitable activities	-	55,850	55,850	-
Grant 1 - Therapy	-	48,000	48,000	48,000
Grant 3 - Fast Core	-	485,151	485,151	580,308
Grant 4 - LDTF Other	7,254	-	7,254	2,590
Grant 7 - CH09 F/S & Counsellor	-	35,000	35,000	35,000
Grant 9 - CH09 MHCW PDU	-	48,062	48,062	51,000
Grant 15 - CH09 MHCW DD	-	51,638	51,638	51,638
Fundraising	-	638	638	12,394
DCC Community Enhancement Programme	-	1,016	1,016	-
DFHERIS/SOLAS/CDET B	-	-	-	5,831
HSE National Lottery Grants	-	-	-	4,840
	<u>7,254</u>	<u>725,355</u>	<u>732,609</u>	<u>791,601</u>

4.3 OTHER INCOME	Unrestricted Funds €	Restricted Funds €	2022 €	2021 €
Other Income	<u>6,820</u>	<u>-</u>	<u>6,820</u>	<u>3,504</u>

5. EXPENDITURE				2022	2021
5.1 CHARITABLE ACTIVITIES	Direct Costs €	Other Costs €	Support Costs €	€	€
HR Support costs	13,938	-	-	13,938	8,560
Courses and residences	1,912	-	-	1,912	950
Central premises & General office costs	101,945	-	-	101,945	56,564
Bank Charges	624	-	-	624	451
Maintenance	10,282	-	-	10,282	36,683
Fundraising Costs	761	-	-	761	761
Salaries, wages and related costs	500,635	-	112,304	612,939	546,155
Governance Costs (Note 5.2)	-	-	22,371	22,371	22,371
	<u>630,097</u>	<u>-</u>	<u>134,675</u>	<u>764,772</u>	<u>672,495</u>

5.2 GOVERNANCE COSTS	Direct Costs €	Other Costs €	Support Costs €	2022 €	2021 €
Audit Fees	-	-	2,583	2,583	2,583
Board Review	-	-	1,651	1,651	1,651
Salaries	-	-	18,137	18,137	18,137
	<u>-</u>	<u>-</u>	<u>22,371</u>	<u>22,371</u>	<u>22,371</u>

Finglas Addiction Support Team
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

5.3 SUPPORT COSTS	Charitable Activities	Governance Costs	2022	2021
	€	€	€	€
Salaries, wages and related costs	112,304	18,137	130,441	130,441
Board Review	-	1,651	1,651	1,651
Audit Fee	-	2,583	2,583	2,583
	<u>112,304</u>	<u>22,371</u>	<u>134,675</u>	<u>134,675</u>
6. ANALYSIS OF SUPPORT COSTS			2022	2021
			€	€
Salaries, wages and related costs			130,441	130,441
Board Review			1,651	1,651
Audit Fee			2,583	2,583
			<u>134,675</u>	<u>134,675</u>
7. NET INCOME			2022	2021
			€	€
Net Income Is Stated After Charging/(Crediting):				
Depreciation of tangible assets			8,067	-
Auditor's remuneration: - audit services			2,583	2,583
			<u>2,583</u>	<u>2,583</u>
8. EMPLOYEES AND REMUNERATION				
Number of Employees				
The average number of persons employed (including executive trustees) during the financial year was as follows:				
			2022	2021
			Number	Number
Administration			2	2
Project Workers			11	10
Manager			2	2
Team Lead			2	2
			<u>17</u>	<u>16</u>
The staff costs comprise:			2022	2021
			€	€
Wages and salaries			539,446	483,912
Social security costs			57,133	52,064
Pension costs			20,316	14,490
			<u>616,895</u>	<u>550,466</u>

Finglas Addiction Support Team

NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

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	Motor vehicles	Total
	€	€	€	€	€
Cost					
At 1 January 2022	1,464,030	38,834	52,326	-	1,555,190
Additions	-	-	-	58,000	58,000
	<u>1,464,030</u>	<u>38,834</u>	<u>52,326</u>	<u>58,000</u>	<u>1,613,190</u>
At 31 December 2022	1,464,030	38,834	52,326	58,000	1,613,190
Depreciation					
At 1 January 2022	198,048	38,834	52,326	-	289,208
Charge for the financial year	-	-	-	8,067	8,067
	<u>198,048</u>	<u>38,834</u>	<u>52,326</u>	<u>8,067</u>	<u>297,275</u>
At 31 December 2022	198,048	38,834	52,326	8,067	297,275
Net Book Value					
At 31 December 2022	<u>1,265,982</u>	<u>-</u>	<u>-</u>	<u>49,933</u>	<u>1,315,915</u>
At 31 December 2021	<u>1,265,982</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,265,982</u>
11. DEBTORS				2022	2021
				€	€
Other debtors				6,461	-
Prepayments				-	660
Accrued Income				-	118,987
				<u>6,461</u>	<u>119,647</u>
12. CREDITORS				2022	2021
Amounts Falling Due within One Year				€	€
Trade creditors				4,101	7,308
Taxation and social security costs				16,572	16,947
Other creditors				5,328	4,891
Accruals				1,304	21,469
Deferred Income				2,146	-
				<u>29,451</u>	<u>50,615</u>

Finglas Addiction Support Team

NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

13. State Funding

Agency:	HSE
Government Department	Department of Health
Grant Programme	Addiction Services
Purpose of the Grant	Core Funding
Term	Expires 31 December 2022
Accrued income	€0
Total grant received in the year	€485,151
Deferred income b/fwd from 2021	€0
Total grant taken to income in the year	€485,151
Expenditure in the year	€494,955
Received in the financial year	31 December 2022
Capital Grant	Nil
Restriction on use	As per agreement
Agency	HSE
Sponsoring Government Department	Department of Health
Grant programme	Social Inclusion
Purpose of Programme	Mental Health Project Worker
Term	Expires 31 December 2022
Total grant received in the year	€48,062
Fund (deferred) or due at financial year end	€0
Total grant taken to income in the year	€48,062
Expenditure in the year	€48,062
Received in the financial year	31 December 2022
Capital Grant	Nil
Restriction on use	As per agreement
Agency	FCLDTF (Via Cdysb)
Sponsoring Government Department	Department of Health
Grant programme	Young People & Families Counselling Service
Purpose of Programme	Counsellor
Term	Expires 31 December 2022
Total grant received in the year	€48,000
Fund (deferred) or due at financial year end	€0
Total grant taken to income in the year	€48,000
Expenditure in the year	€48,000
Received in the financial year	31 December 2022
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 2022
Total grant received in the year	€35,000
Fund (deferred) or due at financial year end	€0
Total grant taken to income in the year	€35,000
Expenditure in the year	€35,313
Received in the financial year	31 December 2022
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 2022

Agency	HSE
Sponsoring Government Department	Department of Health
Grant programme	Social Inclusion
Purpose of Programme	Mental Health Dual Diagnosis Worker
Term	Expires 31 December 2022
Total grant received in the year	€51,638
Fund (deferred) or due at financial year end	€0
Total grant taken to income in the year	€51,638
Expenditure in the year	€51,638
Received in the financial year	31 December 2022
Capital Grant	Nil
Restriction on use	As per agreement

Agency	HSE
Government Department	Department of Health
Grant Programme	Social Inclusion Outreach
Total grant received in the year	€49,850
Fund (deferred) or due at financial year end	€0
Total grant taken to income in the year	€49,850
Expenditure in the year	€49,850
Term	Expires 31 December 2022
Received in the financial year	31 December 2022
Capital Grant	Nil
Restriction on use	As per agreement

14. RESERVES

	Funds	Capital Grant Reserve	Total
	€	€	€
At 1 January 2022	1,554,401	-	1,554,401
(Deficit)/Surplus for the financial year	(7,336)	(8,067)	(15,403)
Other movements	(58,000)	58,000	-
At 31 December 2022	<u>1,489,065</u>	<u>49,933</u>	<u>1,538,998</u>

15. FUNDS

15.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds	Restricted Funds	Total Funds
	€	€	€
At 1 January 2021	1,280,534	146,451	1,426,985
Movement during the financial year	1,598	125,818	127,416
At 31 December 2021	1,282,132	272,269	1,554,401
Movement during the financial year	13,490	(28,893)	(15,403)
At 31 December 2022	<u>1,295,622</u>	<u>243,376</u>	<u>1,538,998</u>

Finglas Addiction Support Team

NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

15.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 January 2022 €	Income €	Expenditure €	Transfers between funds €	Balance 31 December 2022 €
Restricted Funds					
Restricted	-	-	64	-	(64)
HSE Core Funding	137,695	485,151	503,730	-	119,116
The Therapy Project	387	48,000	48,000	-	387
HSE Social Inclusion MHCW (PDU)	29,477	48,062	48,062	-	29,477
Other Funding	34,493	638	10,578	-	24,553
CH09 - HSE Family Support & Counselling	29,241	35,000	35,313	-	28,928
HSE Social Inclusion MHCW (DD)	40,916	51,638	51,635	-	40,919
DCC Community Enhancement Programme	-	1,016	1,016	-	-
DFHERIS/SOLAS/CDETB	60	-	-	-	60
HSE Social Incl Outreach	-	49,850	49,850	-	-
Period Poverty	-	6,000	6,000	-	-
	<u>272,269</u>	<u>725,355</u>	<u>754,248</u>	<u>-</u>	<u>243,376</u>
Unrestricted Funds					
Finglas Cabra LDATF	2,442	7,254	7,250	-	2,446
Department of Social Protection General funds	3,516	-	-	-	3,516
	<u>1,276,174</u>	<u>16,760</u>	<u>3,274</u>	<u>-</u>	<u>1,289,660</u>
	<u>1,282,132</u>	<u>24,014</u>	<u>(10,524)</u>	<u>-</u>	<u>1,295,622</u>
Total Funds	<u>1,554,401</u>	<u>749,369</u>	<u>764,772</u>	<u>-</u>	<u>1,538,998</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.

17. CASH AND CASH EQUIVALENTS

	2022 €	2021 €
Cash and bank balances	<u>246,073</u>	<u>219,387</u>

18. POST-BALANCE SHEET EVENTS

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

19. 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 2022

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 2022

	2022	2021
	€	€
Income		
Donations received	9,940	4,806
Grant 1 - Therapy	48,000	48,000
Grant 3 - Fast Core	485,151	580,308
Grant 4 - LDTF Other	7,254	2,590
Grant 7 - CH09 F/S & COUNSELLOR	35,000	35,000
Grant 15 - CH09 MHCW DD	51,638	51,638
Grant 9 - CH09 MHCW PDU	48,062	51,000
Fundraising	638	12,394
DCC Community Enhancement Programme	1,016	-
HSE National Lottery Grants	-	4,840
DFHERIS/SOLAS/CDETB	-	5,831
HSE Social Incl Outreach	49,850	-
Period Poverty Grants	6,000	-
Other Grants/income	6,820	3,504
	<u>749,369</u>	<u>799,911</u>
Expenses		
Wages and salaries	539,446	483,912
Social security costs	57,133	52,064
Staff defined contribution pension costs	20,316	14,490
Staff training	9,092	9,965
External Supervision	1,200	1,680
Sessional Workers	2,786	510
Special Events	2,136	2,085
Rates	517	422
Insurance	11,975	8,873
Computer bureau costs	3,561	10,886
Light and heat	15,031	11,567
Cleaning	2,047	255
Program Costs	47,502	10,380
Repairs and maintenance	10,282	36,683
Printing, postage and stationery	2,251	2,119
Advertising	1,192	1,252
Telephone	2,921	4,186
Travelling and entertainment	3,808	387
Legal and professional	9,465	6,110
Consultancy fees	8,035	5,050
Auditor's/Independent Examiner's remuneration	2,583	2,583
Bank charges	624	451
Staff welfare	81	1,794
General expenses	456	1,805
Covid19 - Expenses	1,209	2,458
Management & BOM Costs	1,056	528
Depreciation	8,067	-
	<u>764,772</u>	<u>672,495</u>
Net (Deficit)/Surplus	<u>(15,403)</u>	<u>127,416</u>