

**Ballymun Local Drugs Taskforce Company Limited By Guarantee**  
**Annual Report and Financial Statements**  
**for the financial year ended 31 December 2022**

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**Ballymun Local Drugs Taskforce Company Limited By Guarantee  
DIRECTORS AND OTHER INFORMATION**

<b>Directors</b>	Andrew Montague Mary Taylor Fiona Descoteaux
<b>Company Secretary</b>	Patrick White
<b>Company Number</b>	376627
<b>Charity Number</b>	CHY 15954
<b>Registered Office and Business Address</b>	C/O Axis Main Street Ballymun Dublin 9 Ireland
<b>Auditors</b>	KSi Faulkner Orr Limited Behan House, 10 Lower Mount Street, Dublin 2.
<b>Bankers</b>	Allied Irish Banks, 53 Main Street, Finglas, Dublin 11.
<b>Solicitors</b>	MacGeehin Toale Nagle, 10 Prospect Road, Glasnevin, Dublin 9.

# Ballymun Local Drugs Taskforce Company Limited By Guarantee

## DIRECTORS' REPORT

for the financial year ended 31 December 2022

The directors present their report and the audited financial statements for the financial year ended 31 December 2022.

### Principal Activity

The principal activity of the company consists of overseeing the delivery of a comprehensive and integrated strategy to promote the prevention of drug taking, the reduction of drug supply and the treatment and rehabilitation of drug users; bringing together of local people and statutory agencies to develop and implement this strategy. The company has received charitable status from the Revenue Commissioners (Charity Number CHY 15954).

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

### Financial Results

The surplus for the financial year amounted to €39,643 (2021 - €18,358).

At the end of the financial year, the company has assets of €250,437 (2021 - €198,581) and liabilities of €111,466 (2021 - €99,253). The net assets of the company have increased by €39,643.

### Directors and Secretary

The directors who served throughout the financial year were as follows:

Andrew Montague  
Mary Taylor  
Fiona Descoteaux

The secretary who served throughout the financial year was Patrick White.

### Future Developments

The company has developed an established place for itself within its market and will continue developments in this area.

### Post Statement of Financial Position Events

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

### Auditors

The auditors, KSI Faulkner Orr Limited have indicated their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

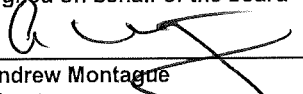
### Statement on Relevant Audit Information

In accordance with section 330 of the Companies Act 2014, so far as each of the persons who are directors at the time this report is approved are aware, there is no relevant audit information of which the statutory auditors are unaware. The directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and they have established that the statutory auditors are aware of that information.

### 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 C/O Axis, Main Street, Ballymun, Dublin 9.

Signed on behalf of the board

  
Andrew Montague  
Director

Date: 3/11/23

  
Mary Taylor  
Director

Date: 3/11/23

# Ballymun Local Drugs Taskforce Company Limited By Guarantee

## DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2022

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

Irish company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the surplus or deficit of the company for the financial year and otherwise comply with the Companies Act 2014.

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

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

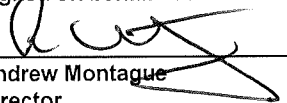
The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and surplus or deficit of the company to be determined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

### Disclosure of Information to Auditor

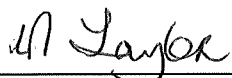
Each persons who are directors at the date of approval of this report confirms that:

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

Signed on behalf of the board

  
\_\_\_\_\_  
Andrew Montague  
Director

Date: 3/11/23

  
\_\_\_\_\_  
Mary Taylor  
Director

Date: 3/11/23

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of Ballymun Local Drugs Taskforce Company Limited By Guarantee**

### **Report on the audit of the financial statements**

#### **Opinion**

We have audited the financial statements of Ballymun Local Drugs Taskforce Company Limited By Guarantee ('the company') for the financial year ended 31 December 2022 which comprise the Income Statement, the Statement of Financial Position, the Statement of Changes in Equity, the Statement of Cash Flows and 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", issued in the United Kingdom by the Financial Reporting Council, applying Section 1A of that Standard.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2022 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", applying Section 1A of that Standard; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are described below in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and 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 directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

#### **Other Information**

The directors are responsible for the other information. 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 Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

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

## **INDEPENDENT AUDITOR'S REPORT**

### **to the Members of Ballymun Local Drugs Taskforce Company Limited By Guarantee**

#### **Matters on which we are required to report by exception**

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the directors' report.

The Companies Act 2014 requires us to report to you if, in our opinion, the requirements of any of sections 305 to 312 of the Act, which relate to disclosures of directors' remuneration and transactions are not complied with by the Company. We have nothing to report in this regard.

#### **Respective responsibilities**

##### **Responsibilities of directors for the financial statements**

As explained more fully in the Directors' Responsibilities Statement set out on page 5, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as 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 directors are responsible for assessing the company's ability to continue as a going concern, disclosing, if applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operation, or has no realistic alternative but to do so.

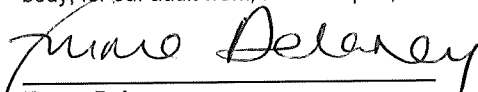
##### **Auditor's responsibilities for the audit of the financial statements**

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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is contained in the appendix to this report, located at page 8, which is to be read as an integral part of our report.

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

Our report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume any responsibility to anyone other than the company and the company's members, as a body, for our audit work, for this report, or for the opinions we have formed.



Emma Delaney  
for and on behalf of  
KSI FAULKNER ORR LIMITED  
Statutory Auditors  
Behan House,  
10 Lower Mount Street,  
Dublin 2.

Date: 28<sup>th</sup> September 2023

## **Ballymun Local Drugs Taskforce Company Limited By Guarantee APPENDIX TO THE INDEPENDENT AUDITOR'S REPORT**

### **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 financial statements, 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's 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 company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' 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 company'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 company 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.

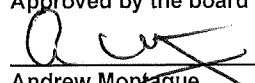


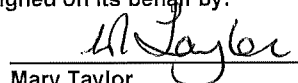
**Ballymun Local Drugs Taskforce Company Limited By Guarantee**  
**INCOME STATEMENT**

for the financial year ended 31 December 2022

	Notes	2022 €	2021 €
Income		451,211	486,835
Expenditure		(411,568)	(468,477)
Surplus for the financial year		<u>39,643</u>	<u>18,358</u>
Total comprehensive income		<u><u>39,643</u></u>	<u><u>18,358</u></u>

Approved by the board on 28/9/23 and signed on its behalf by:

  
\_\_\_\_\_  
Andrew Moptague  
Director

  
\_\_\_\_\_  
Mary Taylor  
Director

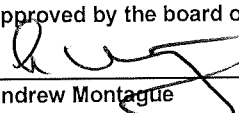
**Ballymun Local Drugs Taskforce Company Limited By Guarantee**  
**STATEMENT OF FINANCIAL POSITION**

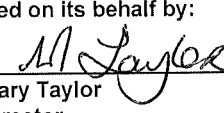
as at 31 December 2022

	Notes	2022 €	2021 €
<b>Current Assets</b>			
Debtors	6	280	2,613
Cash and cash equivalents		250,157	195,968
		<u>250,437</u>	<u>198,581</u>
<b>Creditors: amounts falling due within one year</b>	7	(111,466)	(99,253)
<b>Net Current Assets</b>		<u>138,971</u>	<u>99,328</u>
<b>Total Assets less Current Liabilities</b>		<u>138,971</u>	<u>99,328</u>
<b>Reserves</b>			
Retained surplus		138,971	99,328
<b>Members' Funds</b>		<u>138,971</u>	<u>99,328</u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the board on 28/9/23 and signed on its behalf by:

  
 Andrew Montague  
 Director

  
 Mary Taylor  
 Director

**Ballymun Local Drugs Taskforce Company Limited By Guarantee**  
**STATEMENT OF CHANGES IN EQUITY**

as at 31 December 2022

	Retained surplus	Total
	€	€
At 1 January 2021	80,970	80,970
Surplus for the financial year	18,358	18,358
At 31 December 2021	99,328	99,328
Surplus for the financial year	39,643	39,643
At 31 December 2022	<u>138,971</u>	<u>138,971</u>

**Ballymun Local Drugs Taskforce Company Limited By Guarantee**  
**STATEMENT OF CASH FLOWS**

for the financial year ended 31 December 2022

	Notes	2022 €	2021 €
<b>Cash flows from operating activities</b>			
Surplus for the financial year		39,643	18,358
		<u>39,643</u>	<u>18,358</u>
Movements in working capital:			
Movement in debtors		2,333	29,311
Movement in creditors		12,213	92,552
		<u>54,189</u>	<u>140,221</u>
Cash generated from operations		54,189	140,221
		<u>54,189</u>	<u>140,221</u>
Net increase in cash and cash equivalents		54,189	140,221
Cash and cash equivalents at beginning of financial year		195,968	55,747
		<u>195,968</u>	<u>55,747</u>
Cash and cash equivalents at end of financial year	13	<u>250,157</u>	<u>195,968</u>

# Ballymun Local Drugs Taskforce Company Limited By Guarantee

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2022

### 1. General Information

Ballymun Local Drugs Taskforce Company Limited By Guarantee is a company limited by guarantee incorporated in the Republic of Ireland. C/O Axis, Main Street, Ballymun, Dublin 9, Ireland is the registered office, which is also the principal place of activity of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. 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 company's financial statements.

#### Statement of compliance

The financial statements of the company for the year ended 31 December 2022 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

#### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

#### Income

Income is accounted for an accruals basis, except for subscriptions and donations, which are accounted for when received.

#### Governments Grants

Revenue grants are credited to deferred revenue and are released to the income and expenditure account as the related expenditure is incurred.

Capital grants are released to the income and expenditure account over the expected useful life of the assets to which they relate.

#### Significant accounting judgements and key sources of estimation uncertainty

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses. Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The company makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The only judgements and estimations included in the financial statements are those which relate to depreciation of non-current assets. The directors are of the opinion that the depreciation is appropriate and the net book value of the assets are reasonable

#### Property, plant and equipment and depreciation

From 1st January 2015 the company's policy is not to capitalise fixed assets amounts under €5,000.

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:

Fixtures, fittings and equipment	-	15% Straight Line
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**Ballymun Local Drugs Taskforce Company Limited By Guarantee**  
**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 31 December 2022

**Trade and other debtors**

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

**Trade and other creditors**

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

**Taxation**

The company is a registered charity and exempt from Corporation Tax.

**3. Provisions Available for Audits of Small Entities**

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

**4. Employees**

The average monthly number of employees, including directors, during the financial year was 4. (2021 - 4).

	2022 Number	2021 Number
Administration	4	4

**5. Property, plant and equipment**

	Fixtures, fittings and equipment €	Total €
<b>Cost</b>		
At 1 January 2022	265	265
At 31 December 2022	265	265
<b>Depreciation</b>		
At 1 January 2022	265	265
At 31 December 2022	265	265
<b>Net book value</b>		
At 31 December 2022	-	-

**6. Debtors**

	2022 €	2021 €
Other debtors	280	2,613

**Ballymun Local Drugs Taskforce Company Limited By Guarantee**  
**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 31 December 2022

<b>7. Creditors</b>	<b>2022</b>	<b>2021</b>
<b>Amounts falling due within one year</b>	<b>€</b>	<b>€</b>
Taxation	5,120	12,598
Other creditors	2,125	668
Accruals	8,221	85,987
Deferred Income	96,000	-
	<u>111,466</u>	<u>99,253</u>

**8. State Funding**

<b>Agency</b>	<b>Dublin City Council</b>
Government Department	Department of Health (Drugs Programmes Unit)
Grant Programme	Local Drugs and Alcohol Task Force Interim Funding
Purpose of the Grant	Ballymun Community Initiatives Project
Term	31 December 2022
Total Fund	€176,510
Fund deferred or due at financial year end	€0
Received in the financial year	€176,510
Capital Grant	No
<b>Agency</b>	<b>Health Service Executive</b>
Government Department	HSE Social Inclusion
Grant Programme	Local Drugs and Alcohol Task Force Interim & Mainstream Funding
Purpose of the Grant	Ballymun Prevention Projects; Ballymun Admin Project; Treatment & Rehabilitation Fund; Policy & Research Officer; Strand 1 of Community Healthcare Initiatives; City Clinic Healthcare Fund.
Term	31 December 2022
Total Fund	€274,701
Fund deferred or due at financial year end	€0
Received in the financial year	€274,701
Capital Grant	No
<b>Agency</b>	<b>Department of Justice</b>
Government Department	Department of Justice
Grant Programme	Community Safety Innovation fund grant
Purpose of the Grant	Base Bus Ballymun
Term	31st December 2023
Total Fund	€120,000
Fund deferred	€96,000
Received in the financial year	€96,000
Capital Grant	Yes

**9. Status**

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 of 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.

**10. Capital commitments**

The company had no material capital commitments at the financial year-ended 31 December 2022.

**Ballymun Local Drugs Taskforce Company Limited By Guarantee**  
**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 31 December 2022

**11. Related party transactions**

There were no transactions with the directors during the year.  
Fiona Descoteaux is a director of the Axis Centre where the Ballymun Local Drugs Task Force CLG office is located. As well as renting premises in Axis, Ballymun Local Drugs Taskforce CLG from time-to-time hire conference facilities from it and sometimes commission performances etc. in the Axis arts and theatre space.

**12. Events After the End of the Reporting Period**

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

<b>13. Cash and cash equivalents</b>	<b>2022</b>	<b>2021</b>
	€	€
Cash and bank balances	<u>250,157</u>	<u>195,968</u>
<b>14. Wages and salaries</b>	<b>2022</b>	<b>2021</b>
	€	€
Wages and salaries	137,980	171,083
Social security costs	15,246	18,892
	<u>153,226</u>	<u>189,975</u>

There was one employee who earned over €60,000 for the reporting period.

Between €60,000 - €70,000: 1 (2022), 0 (2021).

**16. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on  
28.09.2023.



BALLYMUN LOCAL DRUGS TASKFORCE COMPANY LIMITED BY GUARANTEE

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022

NOT COVERED BY THE AUDITORS REPORT

THE FOLLOWING PAGES DO NOT FORM PART OF THE AUDITED FINANCIAL STATEMENTS

