

**Western Region Drugs Task Force Company Limited By Guarantee**  
**Annual Report and Audited Financial Statements**  
**for the financial year ended 31 December 2022**

**Kingscastle Advisory Ltd**  
**Chartered Accountant & Statutory Audit Firm**  
**Cloneyheigue**  
**Ballinagore**  
**Co. Westmeath**

**Company Number: 460340**  
**Charity Number: CHY18126**  
**Charities Regulatory Authority Number: 20068882**

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## **Western Region Drugs Task Force Company Limited By Guarantee REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Directors</b>	Joseph O'Neill Joseph McDonagh Linda Sice (Appointed 29 March 2022) Caroline Duignan (Appointed 19 April 2022) Noel Cronin
<b>Company Secretary</b>	Joseph O'Neill
<b>Charity Number</b>	CHY18126
<b>Charities Regulatory Authority Number</b>	20068882
<b>Company Registration Number</b>	460340
<b>Registered Office and Principal Address</b>	Unit 6 Galway Technology Park Parkmore Galway
<b>Auditors</b>	Kingscastle Advisory Ltd Chartered Accountant & Statutory Audit Firm Cloneyheigue Ballinagore Co. Westmeath
<b>Principal Bankers</b>	Bank of Ireland Mainguard Street Galway
<b>Solicitors</b>	Sheehan & Co Solicitors Augustine Court St. Augustine Street Galway

# **Western Region Drugs Task Force Company Limited By Guarantee**

## **DIRECTORS' ANNUAL REPORT**

for the financial year ended 31 December 2022

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

In this report the directors of Western Region Drugs Task Force Company Limited By Guarantee 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**

#### **Objectives**

The charity's objects and principal activity is to develop and implement an integrated community, voluntary and statutory strategy to combat substance abuse in Galway, Mayo & Roscommon.

Western Region Drugs Task Force seeks to work in an integrated way to benefit the communities, individuals and families affected by the complex problems of drug use and related behaviour.

### **Structure, Governance and Management**

#### **Structure**

The organisation is a charitable company limited by guarantee, incorporated on 24th July 2008 under the Companies Acts, 1963 to 2006. The company does not have a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding one Euro (€1).

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Associations and managed by a Board of Directors.

#### **Review of Activities, Achievements and Performance**

The charity's main activities are as follows: -

- Central funding is received for the purpose of an operational budget to run the charity's operation of which the main costs are rent for the premises and office & printing costs. In addition, the funding is to be used for the purpose of distributing funds for specific projects including a regional anti-drugs advertising campaign, family support programmes and the design & print of manuals to further the aims of the charity and other projects being run by the charity.

- In addition, the company launched a Planet Youth project based on an Icelandic model. The project involves visiting secondary schools throughout the region, giving talks and carrying out surveys. The funding for this project was obtained from Tusla, the HSE and the Councils in the region.

- During 2022, the charity awarded bursaries totalling €32,883 to individuals who required rehabilitation.

- In addition, the HSE provided Funding of €76,326 to ensure that a family support worker was in place at the Ballinrobe Family Resource Centre and the Arduan, Roscam & Doughiska Family Resource Centre.

#### **Financial Review**

The results for the financial year are set out on page 11 and additional notes are provided showing income and expenditure in greater detail.

Against a backdrop of limited resources and increased needs in the community, the charity continued to plan and deliver services with the aid of a sound financial management and director's decisions. This resulted in a satisfactory financial outcome for the year.

## **Western Region Drugs Task Force Company Limited By Guarantee DIRECTORS' ANNUAL REPORT**

for the financial year ended 31 December 2022

### **Financial Results**

At the end of the financial year the charity had gross assets of €40,215 (2021 - €28,188) and gross liabilities of €4,428 (2021 - €6,355). The net assets of the charity have increased by €13,954.

### **Reserves Position and Policy**

The Board has set a reserves policy which requires reserves to be maintained at a level which would cover Western Region Drugs Task Forces's operating costs for a month. This would enable current operating activities to continue in the short term should there be a significant drop in funding. At least one month's operating costs should be maintained in a cash or cash equivalent reserve.

### **Principal Risks and Uncertainties**

The directors have identified that the key risks and uncertainties the charity faces relate to:

- The increase demand for the charity's services due to the increase in substance abuse in recent years
- The reliance of the organisation on government and state agencies for funding
- The risk of inadequate resources to support a fit for purpose organisational structure to meet increasing service needs, compliance requirements & associated IT infrastructure to ensure compliance with company, governance, health & safety, GDPR and other legislation.

The company mitigates these risks as follows:

- Continuing to develop strong advocacy function to support clients to access the charity's services
- Continuing to lobby government & state funders to recognise the importance of increased funding in line with increasing needs and to support a fit for purpose support structure
- Continually monitoring the level of activity and incorporating changes in activity in budgets, targets & projections
- Closely monitoring changes to regulations and legislation on an on-going basis

Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with governance standards, health & safety of clients and all other legislative requirements.

### **Future Developments**

The directors are not expecting to make any significant changes in the nature of the charity's activities in the near future. The directors will seek to develop the company's activities whilst managing the effects of the rising inflation.

### **Directors and Secretary**

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

Joseph O'Neill  
Joseph McDonagh  
Linda Sice (Appointed 29 March 2022)  
Caroline Duignan (Appointed 19 April 2022)  
Noel Cronin

The secretary who served throughout the financial year was Joseph O'Neill.

### **Compliance with Sector-Wide Legislation and Standards**

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Western Region Drugs Task Force Company Limited By Guarantee subscribes to and is compliant with the following:

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

### **Events after the Balance Sheet**

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

### **The Auditors**

DFS & Co Audit Services Limited resigned as auditors during the financial year and the directors appointed Kingscastle Advisory Ltd, (Chartered Accountant & Statutory Audit Firm), to fill the vacancy.

### **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.

# Western Region Drugs Task Force Company Limited By Guarantee DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2022

## 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 Unit 6 Galway Technology Park, Parkmore, Galway.

Approved by the Board of Directors on 7 March 2023 and signed on its behalf by:

  
\_\_\_\_\_  
**Joseph O'Neill**  
Director

DocuSigned by:  
  
\_\_\_\_\_  
**Joseph McDonagh**  
Director

## Western Region Drugs Task Force Company Limited By Guarantee DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2022

The directors are responsible for preparing the Directors' Annual Report and Financial Statements in accordance with the Companies Act 2014 and applicable 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 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 directors are required to:

- select suitable accounting policies and 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 charity will continue in operation.

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

The directors 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 Directors' 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 directors 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 directors have taken all the steps that they ought to have taken as directors 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 Directors on 7 March 2023 and signed on its behalf by:

  
\_\_\_\_\_  
Joseph O'Neill  
Director

DocuSigned by:  
  
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\_\_\_\_\_  
Joseph McDonagh  
Director

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of Western Region Drugs Task Force Company Limited By Guarantee**

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

#### **Opinion**

We have audited the charity financial statements of Western Region Drugs Task Force Company Limited By Guarantee ('the Charity') 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", applying Section 1A of that Standard 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 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"; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described 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 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 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 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.



## **INDEPENDENT AUDITOR'S REPORT**

### **to the Members of Western Region Drugs Task Force Company Limited By Guarantee**

#### **Opinions on other matters prescribed by the Companies Act 2014**

Based solely on the work undertaken in the course of the audit, we report that:

- in our opinion, the information given in the Directors' Annual Report is consistent with the financial statements;
- in our opinion, the Directors' Annual Report has been prepared in accordance with the Companies Act 2014; and
- 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.

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.

#### **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 Directors' Annual Report. The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not complied with by the charity. 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 7, 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 charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless they either intend to liquidate the charity or to cease operations, or have 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.

##### **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:

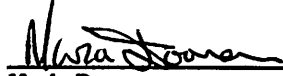
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting 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 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 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 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 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 Western Region Drugs Task Force Company Limited By** **Guarantee**

### **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 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.



\_\_\_\_\_  
**Maria Doonan**  
for and on behalf of  
**KINGSCASTLE ADVISORY LTD**  
Chartered Accountant & Statutory Audit Firm  
Cloneyheigue  
Ballinagore  
Co. Westmeath

**7 March 2023**

## Western Region Drugs Task Force Company Limited By Guarantee

### 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 Funds 2022 €	Unrestricted Funds 2021 €	Restricted Funds 2021 €	Total Funds 2021 €
<b>Income</b>							
Charitable activities							
- Grants from governments and other co-funders	5.1	125,368	127,976	253,344	129,825	227,476	357,301
<b>Expenditure</b>							
Charitable activities	6.1	128,320	111,070	239,390	138,811	214,790	353,601
<b>Net income/(expenditure)</b>		<b>(2,952)</b>	<b>16,906</b>	<b>13,954</b>	<b>(8,986)</b>	<b>12,686</b>	<b>3,700</b>
Transfers between funds		-	-	-	-	-	-
<b>Net movement in funds for the financial year</b>		<b>(2,952)</b>	<b>16,906</b>	<b>13,954</b>	<b>(8,986)</b>	<b>12,686</b>	<b>3,700</b>
<b>Reconciliation of funds:</b>							
Total funds beginning of the year	14	9,147	12,686	21,833	18,133	-	18,133
<b>Total funds at the end of the year</b>		<b>6,195</b>	<b>29,592</b>	<b>35,787</b>	<b>9,147</b>	<b>12,686</b>	<b>21,833</b>

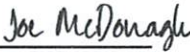
The Statement of Financial Activities includes all gains and losses recognised in the financial year.  
All income and expenditure relate to continuing activities.

Approved by the Board of Directors on 7 March 2023 and signed on its behalf by:

  
\_\_\_\_\_  
Joseph O'Neill  
Director

\_\_\_\_\_  
Joseph McDonagh  
Director

DocuSigned by:



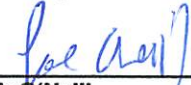
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**Western Region Drugs Task Force Company Limited By Guarantee**  
**BALANCE SHEET**  
as at 31 December 2022

	Notes	2022 €	2021 €
<b>Fixed Assets</b>			
Tangible assets	8	9,124	10,674
<b>Current Assets</b>			
Debtors	9	2,539	12,688
Cash at bank and in hand	10	28,552	4,826
		31,091	17,514
<b>Creditors: Amounts falling due within one year</b>	11	(4,428)	(6,355)
<b>Net Current Assets</b>		26,663	11,159
<b>Total Assets less Current Liabilities</b>		35,787	21,833
<b>Funds</b>			
Restricted trust funds		29,592	12,686
General fund (unrestricted)		6,195	9,147
<b>Total funds</b>	14	35,787	21,833

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 of Directors on 7 March 2023 and signed on its behalf by:

  
\_\_\_\_\_  
**Joseph O'Neill**  
Director

DocuSigned by:  
  
\_\_\_\_\_  
**Joseph McDonagh**  
Director

**Western Region Drugs Task Force 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>			
Net movement in funds		13,954	3,700
Adjustments for:			
Depreciation		2,250	2,375
		<u>16,204</u>	<u>6,075</u>
Movements in working capital:			
Movement in debtors		10,149	(1,163)
Movement in creditors		(1,927)	(46,489)
		<u>24,426</u>	<u>(41,577)</u>
<b>Cash flows from investing activities</b>			
Payments to acquire tangible assets		(700)	(3,420)
		<u>23,726</u>	<u>(44,997)</u>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>4,826</b>	<b>49,823</b>
<b>Cash and cash equivalents at the beginning of the year</b>		<u>4,826</u>	<u>49,823</u>
<b>Cash and cash equivalents at the end of the year</b>	<b>10</b>	<u><u>28,552</u></u>	<u><u>4,826</u></u>

# **Western Region Drugs Task Force Company Limited By Guarantee**

## **NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 December 2022

### **1. GENERAL INFORMATION**

Western Region Drugs Task Force Company Limited By Guarantee is a company limited by guarantee incorporated in the Republic of Ireland. The registered office of the charity is Unit 6 Galway Technology Park, Parkmore, Galway which is also the principal place of business of the charity. The financial statements have been presented in Euro (€) which is also the functional currency of the charity.

### **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, modified to include certain items at fair value. 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".

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 2022 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", applying Section 1A of that Standard.

#### **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**

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

#### **Income from charitable activities**

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a

## Western Region Drugs Task Force Company Limited By Guarantee NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

-Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

### Expenditure

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

### 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:

Fixtures, fittings and equipment - 12.5% Straight line

### 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 charity from government agencies and other co-funders, but not yet received at financial year end, is included in debtors.

### Cash at bank and in hand

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

### Taxation and deferred taxation

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

### Grants receivable

Grants received specifically as a contribution towards the cost of land, buildings and motor vehicles are credited directly to the capital fund in the year of receipt. Such grants are amortised to the Income & Expenditure Account on the same basis as the assets are depreciated.

Grants from Public Sector Bodies/Government Agencies and other sundry sources are either credited when receivable to the Statement of Income & Expenditure or are deducted from expenses which give rise to the grants. Expenditure grants are credited to the Statement of Income & Expenditure upon the recognition of the associated expense for which the grant was originally received.

### Foreign currencies

The financial statements are prepared in Euro (€) which is the functional currency of the charity. Foreign currency transactions are recorded in Euro at the rate ruling on the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated into Euro at the balance sheet date. The resulting gains and losses are dealt with in the Statement of Financial Activities.

### 3. PROVISIONS AVAILABLE FOR AUDITS OF SMALL ENTITIES

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

### 4. CRITICAL ACCOUNTING JUDGEMENT AND ESTIMATES

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

## Western Region Drugs Task Force Company Limited By Guarantee NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022  
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 charity makes estimates and assumptions concerning the future. The resulting accounting estimates will by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

### Going concern

The directors have prepared budgets and cash flows for a period of at least twelve months from the date of approval of the Financial Statements to determine if there are any going concern issues and whether they expect that the charity will remain viable and solvent for the foreseeable future. The key judgements and significant assumptions underpinning the budgets and cash flows is the continuance of funding from Government Bodies. The directors are confident that Western Region Drugs Task Force CLG will continue to receive this funding into 2023 and beyond based on the increased support from the HSE and the increased demand for the charity's services. On this basis the directors consider it appropriate to prepare the Financial Statements on a going concern basis. Accordingly these Financial Statements do not include any adjustments to the carrying amounts and classification of assets and liabilities that may arise if the company was unable to continue as a going concern.

### Estimating useful lives of tangible fixed assets

Tangible fixed assets, consisting primarily of computer equipment comprise a significant portion of the total assets of the charity. The annual depreciation charge depends on the estimated useful lives of each type of asset and estimates of residual values. The directors regularly review these asset lives and change them as necessary to reflect current thinking on the remaining useful lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset lives can have a significant impact on depreciation charges for the period. Detail of the estimated useful lives is included in the accounting policies. There are no changes in the estimated useful lives of the tangible fixed assets.

## 5. INCOME

### 5.1 CHARITABLE ACTIVITIES

	Unrestricted Funds €	Restricted Funds €	2022 €	2021 €
Grants from governments and other co-funders:				
Income from charitable activities	-	-	-	2,020
Grants from Governments	125,368	127,976	253,344	355,281
	<u>125,368</u>	<u>127,976</u>	<u>253,344</u>	<u>357,301</u>

The total income of the charity for the year has been derived from its principal activity wholly undertaken in Ireland.

## 6. EXPENDITURE

### 6.1 CHARITABLE ACTIVITIES

	Direct Costs €	Other Costs €	Support Costs €	2022 €	2021 €
Training Costs	34,976	-	-	34,976	11,219
Expenditure on charitable activities	7,792	-	-	7,792	9,091
Office Costs	41,103	-	-	41,103	43,961
Planet Youth	30,350	-	-	30,350	105,437
IT & Communications	19,951	-	-	19,951	28,755
Family Resource Centre	58,521	-	-	58,521	121,312
Support & Bursary Programmes	41,961	-	-	41,961	29,591
Governance Costs (Note 6.2)	4,736	-	-	4,736	4,235
	<u>239,390</u>	<u>-</u>	<u>-</u>	<u>239,390</u>	<u>353,601</u>



**Western Region Drugs Task Force Company Limited By Guarantee****NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 31 December 2022

<b>6.2 GOVERNANCE COSTS</b>	<b>Direct Costs €</b>	<b>Other Costs €</b>	<b>Support Costs €</b>	<b>2022 €</b>	<b>2021 €</b>
Audit Fees	4,736	-	-	4,736	4,235
<b>7. NET INCOME</b>				<b>2022 €</b>	<b>2021 €</b>
<b>Net income is stated after charging/(crediting):</b>					
Depreciation of tangible assets				2,250	2,375
Auditor's remuneration: - audit services				2,891	2,350
<b>8. TANGIBLE FIXED ASSETS</b>				<b>Fixtures, fittings and equipment €</b>	<b>Total €</b>
<b>Cost</b>					
At 1 January 2022				25,063	25,063
Additions				700	700
At 31 December 2022				25,763	25,763
<b>Depreciation</b>					
At 1 January 2022				14,389	14,389
Charge for the financial year				2,250	2,250
At 31 December 2022				16,639	16,639
<b>Net book value</b>					
At 31 December 2022				9,124	9,124
At 31 December 2021				10,674	10,674
<b>9. DEBTORS</b>				<b>2022 €</b>	<b>2021 €</b>
Prepayments				2,539	12,688
<b>10. CASH AND CASH EQUIVALENTS</b>				<b>2022 €</b>	<b>2021 €</b>
Cash and bank balances				28,552	4,826
<b>11. CREDITORS</b>				<b>2022 €</b>	<b>2021 €</b>
<b>Amounts falling due within one year</b>					
Accruals				4,428	4,305
Deferred Income				-	2,050
				4,428	6,355

## Western Region Drugs Task Force Company Limited By Guarantee NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

### 12. STATE FUNDING

<b>Agency</b>	<b>Tusla Child And Family Agency</b>
<b>Grant Type</b>	CYPSC Galway and Roscommon
<b>Grant Programme</b>	Planet Youth
<b>Purpose of the Grant</b>	To Implement the Planet Youth model for Primary Prevention
<b>Total Grant Value</b>	€10,000
<b>Term</b>	12 Months
<b>Received in the financial year</b>	€10,000
<b>Spent in the financial year</b>	€10,000
<b>Fund deferred or due at financial year end</b>	Nil
<b>Opening Balance</b>	Nil
<b>Carry-forward at year end balance</b>	Nil
<b>Date Received</b>	13/03/2022
<b>Capital Grant</b>	Nil
<b>Restrictions</b>	€3,750 for cost of delivery of Planet Youth surveys. €5,800 for printing 20,000 English language parent power booklets for schools. €450 for distribution of booklets
<b>Agency</b>	<b>Tusla Child and Family Agency</b>
<b>Grant Type</b>	CYPSC Galway
<b>Grant Programme</b>	Planet Youth
<b>Purpose of the Grant</b>	Planet Youth Guidelines Booklets 2022-2023
<b>Total Grant Value</b>	€3,600
<b>Term</b>	12 Months
<b>Received in the financial year</b>	€3,600
<b>Spent in the financial year</b>	€3,600
<b>Fund deferred or due at financial year end</b>	Nil
<b>Opening Balance</b>	Nil
<b>Carry-forward at year end balance</b>	Nil
<b>Date Received</b>	10/06/2022
<b>Capital Grant</b>	Nil
<b>Restriction on use</b>	Restricted to the Planet Youth Guidelines Booklets
<b>Agency</b>	<b>Tusla Child and Family Agency</b>
<b>Grant Type</b>	CYPSC Galway and Roscommon
<b>Grant Programme</b>	Community Liaison worker Roscommon
<b>Purpose of the Grant</b>	To pay for a part time Community Liaison worker in County Roscommon
<b>Total Grant Value</b>	€25,000
<b>Term</b>	12 Months
<b>Received in the financial year</b>	€25,000
<b>Spent in the financial year</b>	€16,749
<b>Fund deferred or due at financial year end</b>	Nil
<b>Opening Balance</b>	Nil
<b>Carry-forward at year end balance</b>	€8,251
<b>Date Received</b>	06/09/2022
<b>Capital Grant</b>	Nil
<b>Restriction on use</b>	The monies were initially restricted to pay for a part-time Community Liaison worker in County Roscommon. However, as the post ceased in March 2022, it was agreed with Tusla that the funds would be used to pay for Planet Youth expenses in 2022

## Western Region Drugs Task Force Company Limited By Guarantee NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

<b>Agency</b>	<b>Tusla Child And Family Agency</b>
<b>Grant Type</b>	Tusla Central
<b>Grant Programme</b>	Inflation
<b>Purpose of the Grant</b>	To pay for inflationary costs arising on previously funded Tusla programmes in 2022
<b>Total Grant Value</b>	€1,000
<b>Term</b>	12 Months
<b>Received in the financial year</b>	€1,000
<b>Spent in the financial year</b>	Nil
<b>Fund deferred or due at financial year end</b>	Nil
<b>Opening Balance</b>	Nil
<b>Carry-forward at year end balance</b>	€1,000
<b>Date received</b>	22/07/2022
<b>Capital Grant</b>	Nil
<b>Restriction on use</b>	Restricted to pay for increased costs as a result of inflation
<b>Agency</b>	<b>Tusla Child And Family Agency</b>
<b>Grant Type</b>	Tusla Central
<b>Grant Programme</b>	Covid 19
<b>Purpose of the Grant</b>	To prevent the spread of Covid 19 in the office
<b>Total Grant Value</b>	€1,250
<b>Term</b>	12 Months
<b>Received in the financial year</b>	Nil
<b>Spent in the financial year</b>	€1,250
<b>Fund deferred or due at financial year end</b>	Nil
<b>Opening Balance</b>	€1,250
<b>Carry-forward at year end balance</b>	Nil
<b>Date Received</b>	05/11/2021
<b>Capital Grant</b>	Nil
<b>Restriction on use</b>	Restricted to costs associated with preventing the spread of Covid 19 in the office
<b>Agency</b>	<b>HSE</b>
<b>Grant Type</b>	Department of Health
<b>Grant Programme</b>	Strand 1 Funding
<b>Purpose of Grant</b>	To provide bursaries to individuals in need of rehabilitation
<b>Total Grant Value</b>	€10,000
<b>Term</b>	12 Months
<b>Received in the financial year</b>	€10,000
<b>Spent in the financial year</b>	€10,000
<b>Fund deferred or due at financial year end</b>	Nil
<b>Opening Balance</b>	Nil
<b>Carry-forward at year end balance</b>	Nil
<b>Date Received</b>	25/02/2022
<b>Capital Grant</b>	Nil
<b>Restriction on use</b>	Restricted to the provision of bursaries to individuals in need of rehabilitation

## Western Region Drugs Task Force Company Limited By Guarantee NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

<b>Agency</b>	<b>HSE</b>
<b>Grant Type</b>	Department of Health
<b>Grant Programme</b>	Strand 2 Funding
<b>Purpose of Grant</b>	To pay for a Family Support Worker at Ardaun, Roscam & Doughiska Family Resource Centre
<b>Total Grant Value</b>	€30,000
<b>Term</b>	12 Months
<b>Received in the financial year</b>	€30,000
<b>Spent in the financial year</b>	€30,000
<b>Funds deferred or due at financial year end</b>	Nil
<b>Opening Balance</b>	Nil
<b>Carry-forward at year end balance</b>	Nil
<b>Date Received</b>	25/02/2022
<b>Capital Grant</b>	Nil
<b>Restriction on use</b>	To pay for a Family Support Worker at Ardaun, Roscam & Doughiska Family Resource Centre
<b>Agency</b>	<b>HSE</b>
<b>Grant Type</b>	Department of Health
<b>Grant Programme</b>	Ballinrobe Family Resource Centre
<b>Purpose of the Grant</b>	To pay for a Family Support worker in Ballinrobe
<b>Total Grant Value</b>	€46,326
<b>Term</b>	12 Months
<b>Received in the financial year</b>	€46,326
<b>Spent in the financial year</b>	€28,521
<b>Funds deferred or due at financial year end</b>	Nil
<b>Opening Balance</b>	Nil
<b>Carry-forward at year end balance</b>	17,805
<b>Date Received</b>	25/02/2022, 06/05/2022, 17/06/2022 & 09/09/2022
<b>Capital Grant</b>	Nil
<b>Restriction on use</b>	To pay for a Family Support Worker at Ballinrobe Family Resource Centre

### 13. RESERVES

	2022 €	2021 €
At the beginning of the year	21,833	18,133
Surplus for the financial year	13,954	3,700
At the end of the year	<u>35,787</u>	<u>21,833</u>

### 14. FUNDS

#### 14.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds €	Restricted Funds €	Total Funds €
At 1 January 2021	18,133	-	18,133
Movement during the financial year	(8,986)	12,686	3,700
At 31 December 2021	9,147	12,686	21,833
Movement during the financial year	(2,952)	16,906	13,954
At 31 December 2022	<u>6,195</u>	<u>29,592</u>	<u>35,787</u>

**Western Region Drugs Task Force Company Limited By Guarantee**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2022

continued

**14.2 ANALYSIS OF MOVEMENTS ON FUNDS**

	Balance 1 January 2022 €	Income €	Expenditure €	Transfers between funds €	Balance 31 December 2022 €
<b>Restricted funds</b>					
Restricted	12,686	127,976	111,070	-	29,592
<b>Unrestricted funds</b>					
Unrestricted General	9,147	125,368	128,320	-	6,195
<b>Total funds</b>	<b>21,833</b>	<b>253,344</b>	<b>239,390</b>	<b>-</b>	<b>35,787</b>

**14.3 ANALYSIS OF NET ASSETS BY FUND**

	Fixed assets - charity use €	Current assets €	Current liabilities €	Total €
Restricted trust funds	-	2,539	-	2,539
Unrestricted general funds	9,124	28,552	(4,428)	33,248
	<b>9,124</b>	<b>31,091</b>	<b>(4,428)</b>	<b>35,787</b>

**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 financial 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. CAPITAL COMMITMENTS**

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

**17. RELATED PARTY TRANSACTIONS**

The present membership of the board is listed on the "Reference and Administrative Information" page.

No members of the management committee received any remuneration during the year (2021: Nil).

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2021: Nil).

**18. POST-BALANCE SHEET EVENTS**

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

**19. EMPLOYEES AND REMUNERATION**

The Charity had no employees in 2022. Western Region Drug Task Force had four HSE staff members assigned to it for 2022 (Co-ordinator, Family Support Co-ordinator, Section Officer and Administrator). The staff members have a HSE contract of employment and are paid by the HSE in line with Department of Health Pay Scales.

**Western Region Drugs Task Force Company Limited By Guarantee**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2022

continued

**20. FUNDS PROVIDED TO ARD FRC**

Since 2020 a total of €190,000 of funds have been provided by Western Region Drugs Task Force CLG to Ardaun Roscam Doughiska Family Resource Centre (ARD FRC). €103,850.40 of these funds have been spent by ARD FRC at the year end 31/12/2022. The balance of funds remaining are €86,149.60 which will be spent by ARD FRC in the coming year.

**21. APPROVAL OF FINANCIAL STATEMENTS**

The financial statements were approved and authorised for issue by the Board of Directors on 7 March 2023.

**WESTERN REGION DRUGS TASK FORCE COMPANY LIMITED BY GUARANTEE**

**SUPPLEMENTARY INFORMATION**

**RELATING TO THE FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022**

**NOT COVERED BY THE REPORT OF THE AUDITORS**

**Western Region Drugs Task Force Company Limited By Guarantee**  
**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**  
**OPERATING STATEMENT**  
for the financial year ended 31 December 2022

	Schedule	2022 €	2021 €
Income			
- Mayo County Council		3,500	3,483
- GRETB		6,000	-
- Restricted Funding Tusla (CLW Roscommon)		25,000	25,000
- Health & Wellbeing Galway and Mayo		7,233	3,750
- Galway City & County Council		8,300	7,630
- Foroige		4,000	-
- Mid West Region Drugs Task Force		130	-
- Restricted Funding Tusla Roscommon CYPSC		3,600	3,000
- Galway Rural Development		2,163	-
- Unrestricted Funding Health Service Executive Operational Fund		91,842	91,841
- Restricted Funding Health Service Executive Family Support Mayo		46,326	46,326
- Restricted Funding HSE Strand 1		10,000	17,555
- Restricted Funding HSE Strand 2 Funding		30,000	60,000
- Restricted Funding Tusla Funding Plant Youth		11,000	12,462
- South West Mayo Development Company		3,000	7,984
- HSE National Lottery Grants		-	2,500
- Foroige		-	1,500
- Funding from Other Sources		-	1,020
- Rethink Ireland - Planet Youth		-	40,000
- Sexual Health West		-	750
- DCEIDY Funding		-	4,000
- Tusla Covid 19 Fund		1,250	-
- Midlands RDAFT		-	1,000
- HSE - Covid Payment		-	20,000
- HSE Healthy Cities Funding		-	3,750
- Roscommon County Council		-	3,750
		<u>253,344</u>	<u>357,301</u>
Charitable activities and other expenses	1	<u>(239,390)</u>	<u>(353,601)</u>
<b>Net surplus</b>		<u><u>13,954</u></u>	<u><u>3,700</u></u>



**Western Region Drugs Task Force Company Limited By Guarantee**  
**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**  
**SCHEDULE 1 : CHARITABLE ACTIVITIES AND OTHER EXPENSES**  
for the financial year ended 31 December 2022

	2022	2021
	€	€
<b>Expenses</b>		
Training Costs	32,071	11,219
Training Ancillary Costs	1,783	-
Rent payable	21,550	23,901
Light and heat	5,598	4,938
Cleaning	768	1,038
Repairs and maintenance	75	295
Premises Alarm	301	-
HSE	2,792	-
Printing, postage and stationery	2,387	6,234
Office Consumables	60	-
Photocopier	1,573	-
Putting the Pieces Together	-	10,500
Advertising & Marketing	270	-
Telephone	6,392	5,063
Computer & Software costs	1,504	2,498
Safe App	3,232	4,468
Digital Technology	2,410	2,927
Learn Upon Platform	10,149	7,613
Travelling & Hotel Costs	1,122	-
Accountancy	1,845	1,885
Auditors remuneration	2,891	2,350
Bank charges	149	117
Family Support	9,078	6,228
Ballinrobe Family Resource Centre	28,521	66,312
Bursaries	32,883	23,363
ARD Family Resource Centre	30,000	30,000
Planet Youth	30,350	105,437
Website Engineer	2,386	-
GRETB CLW Costs	5,000	25,000
Awareness Week	-	749
Hope House	-	5,091
We Works DCYI Fund	-	4,000
Depreciation	2,250	2,375
	<u>239,390</u>	<u>353,601</u>