

Western Region Drugs Task Force Company Limited By Guarantee
Annual Report and Audited Financial Statements
for the financial year ended 31 December 2023

Kingscastle Advisory Ltd
Chartered Accountant & Statutory Audit Firm
Kingstown
Ahascragh
Ballinasloe
Co. Galway

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

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

Directors	Joseph O'Neill Joseph McDonagh Linda Sice Caroline Duignan Noel Cronin
Company Secretary	Joseph O'Neill
Charity Number	CHY18126
Charities Regulatory Authority Number	20068882
Company Registration Number	460340
Registered Office and Principal Address	Unit 6 Galway Technology Park Parkmore Galway
Auditors	Kingscastle Advisory Ltd Chartered Accountant & Statutory Audit Firm Kingstown Ahascragh Ballinasloe Co. Galway
Principal Bankers	Bank of Ireland Mainguard Street Galway
Solicitors	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 2023

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 2023.

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 2023.

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 2023, the charity awarded bursaries totalling €26,578 to individuals who required rehabilitation.
- In addition, the HSE provided Funding of €46,326 to ensure that a family support worker was in place at the Ballinrobe 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 2023

Financial Results

At the end of the financial year the charity had gross assets of €28,078 (2022 - €40,215) and gross liabilities of €4,428 (2022 - €4,428). The net assets of the charity have decreased by €(12,137).

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
Caroline Duignan
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

The auditors, Kingscastle Advisory Ltd, (Chartered Accountant & Statutory Audit Firm) 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.

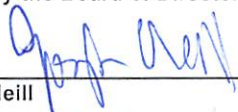
Western Region Drugs Task Force Company Limited By Guarantee
DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2023

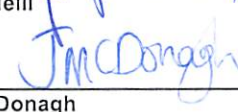
Accounting Records

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 4 March 2024 and signed on its behalf by:



Joseph O'Neill
Director



Joseph McDonagh
Director

Western Region Drugs Task Force Company Limited By Guarantee

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2023

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.

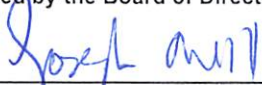
The directors confirm that they have complied with the above requirements in preparing the financial statements.

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 4 March 2024 and signed on its behalf by:



Joseph O'Neill
Director



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 2023 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 2023 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"; 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
Kingstown
Ahascragh
Ballinasloe
Co. Galway

4 March 2024

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 2023


	Notes	Unrestricted Funds 2023 €	Restricted Funds 2023 €	Total Funds 2023 €	Unrestricted Funds 2022 €	Restricted Funds 2022 €	Total Funds 2022 €
Income							
Charitable activities - Grants from governments and other co-funders	5.1	118,010	128,991	247,001	125,368	127,976	253,344
Expenditure							
Charitable activities	6.1	118,357	140,781	259,138	128,320	111,070	239,390
Net income/(expenditure)		(347)	(11,790)	(12,137)	(2,952)	16,906	13,954
Transfers between funds		-	-	-	-	-	-
Net movement in funds for the financial year		(347)	(11,790)	(12,137)	(2,952)	16,906	13,954
Reconciliation of funds:							
Total funds beginning of the year	14	6,195	29,592	35,787	9,147	12,686	21,833
Total funds at the end of the year		5,848	17,802	23,650	6,195	29,592	35,787

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 4 March 2024 and signed on its behalf by:



Joseph O'Neill
Director



Joseph McDonagh
Director

Western Region Drugs Task Force Company Limited By Guarantee

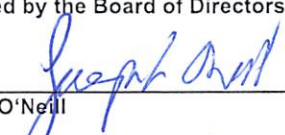
BALANCE SHEET

as at 31 December 2023


	Notes	2023 €	2022 €
Fixed Assets			
Tangible assets	8	9,175	9,124
Current Assets			
Debtors	9	-	2,539
Cash at bank and in hand	10	18,903	28,552
		18,903	31,091
Creditors: Amounts falling due within one year	11	(4,428)	(4,428)
Net Current Assets		14,475	26,663
Total Assets less Current Liabilities		23,650	35,787
Funds			
Restricted trust funds		17,802	29,592
General fund (unrestricted)		5,848	6,195
Total funds	14	23,650	35,787

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 4 March 2024 and signed on its behalf by:



 Joseph O'Neill
 Director



 Joseph McDonagh
 Director

Western Region Drugs Task Force Company Limited By Guarantee
STATEMENT OF CASH FLOWS
for the financial year ended 31 December 2023

	Notes	2023 €	2022 €
Cash flows from operating activities			
Net movement in funds		(12,137)	13,954
Adjustments for:			
Depreciation		2,578	2,250
		<u>(9,559)</u>	<u>16,204</u>
Movements in working capital:			
Movement in debtors		2,539	10,149
Movement in creditors		-	(1,927)
		<u>(7,020)</u>	<u>24,426</u>
Cash flows from investing activities			
Payments to acquire tangible assets		(2,629)	(700)
		<u>(9,649)</u>	<u>23,726</u>
Net (decrease)/increase in cash and cash equivalents		28,552	4,826
Cash and cash equivalents at the beginning of the year		28,552	4,826
Cash and cash equivalents at the end of the year	10	18,903	28,552

Western Region Drugs Task Force Company Limited By Guarantee

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

1. GENERAL INFORMATION

Western Region Drugs Task Force Company Limited By Guarantee is a company limited by guarantee incorporated in 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 2023 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 2023

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 2023
 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 2024 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	2023	2022
	€	€	€	€
Grants from governments and other co-funders:				
Grants from Governments	118,010	128,991	247,001	253,344

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	2023	2022
	€	€	€	€	€
Training Costs	4,923	-	-	4,923	34,976
Expenditure on charitable activities	4,685	-	-	4,685	7,792
Office Costs	38,168	-	-	38,168	41,103
Planet Youth	86,166	-	-	86,166	30,350
IT & Communications	11,080	-	-	11,080	19,951
Family Resource Centre	46,326	-	-	46,326	58,521
Support, Rehabilitation & Bursary Programmes	63,239	-	-	63,239	41,961
Governance Costs (Note 6.2)	4,551	-	-	4,551	4,736
	<u>259,138</u>	<u>-</u>	<u>-</u>	<u>259,138</u>	<u>239,390</u>
6.2 GOVERNANCE COSTS	Direct Costs	Other Costs	Support Costs	2023	2022
	€	€	€	€	€
Audit Fees	4,551	-	-	4,551	4,736

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

continued

for the financial year ended 31 December 2023

7. NET INCOME	2023	2022
	€	€
Net Income is stated after charging/(crediting):		
Depreciation of tangible assets	2,578	2,250
Auditor's remuneration:		
- audit services	2,706	2,891
	<u>2,706</u>	<u>2,891</u>
8. TANGIBLE FIXED ASSETS		
	Fixtures, fittings and equipment	Total
	€	€
Cost		
At 1 January 2023	25,763	25,763
Additions	2,629	2,629
	<u>28,392</u>	<u>28,392</u>
At 31 December 2023	28,392	28,392
Depreciation		
At 1 January 2023	16,639	16,639
Charge for the financial year	2,578	2,578
	<u>19,217</u>	<u>19,217</u>
At 31 December 2023	19,217	19,217
Net book value		
At 31 December 2023	<u>9,175</u>	<u>9,175</u>
At 31 December 2022	<u>9,124</u>	<u>9,124</u>
9. DEBTORS	2023	2022
	€	€
Prepayments	-	2,539
	<u>-</u>	<u>2,539</u>
10. CASH AND CASH EQUIVALENTS	2023	2022
	€	€
Cash and bank balances	18,903	28,552
	<u>18,903</u>	<u>28,552</u>
11. CREDITORS	2023	2022
Amounts falling due within one year	€	€
Accruals	4,428	4,428
	<u>4,428</u>	<u>4,428</u>
12. STATE FUNDING		
Agency	Tusla Child And Family Agency	
Grant Type	CYPSC Galway	
Grant Programme	Planet Youth	
Purpose of the Grant	Planet Youth Guidelines booklets 2023-2024	
Total Grant Value	€4,280	
Term	12 Months	
Received in the financial year	€4,280	
Spent in the financial year	€4,280	
Fund deferred or due at financial year end	Nil	
Opening Balance	Nil	
Carry-forward at year end balance	Nil	
Date Received	14/12/2023	
Capital Grant	Nil	
Restrictions	Restricted to Planet Youth Guidelines booklets	

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

continued

for the financial year ended 31 December 2023

Agency	Tusla Child and Family Agency
Grant Type	CYPSC Galway & Roscommon
Grant Programme	Planet Youth Expenditure
Purpose of the Grant	To discharge costs associated with the Planet Youth Programme
Total Grant Value	€26,000
Term	12 Months
Received in the financial year	€26,000
Spent in the financial year	€34,251
Fund deferred or due at financial year end	Nil
Opening Balance	€8,251
Carry-forward at year end balance	Nil
Date Received	30/06/2023
Capital Grant	Nil
Restriction on use	Restricted to the Planet Youth Expenses incurred in 2023
Agency	Tusla Child and Family Agency
Grant Type	Tusla Central
Grant Programme	Inflation
Purpose of the Grant	To pay for inflationary costs arising on previously funded Tusla programmes in 2023
Total Grant Value	€3,096
Term	12 Months
Received in the financial year	€3,096
Spent in the financial year	€4,096
Fund deferred or due at financial year end	Nil
Opening Balance	€1,000
Carry-forward at year end balance	Nil
Date Received	24/03/2023
Capital Grant	Nil
Restriction on use	Restricted to Planet Youth Expenses in 2023
Agency	Tusla Child And Family Agency
Grant Type	CYPSC Galway & Roscommon
Grant Programme	Planet Youth
Purpose of the Grant	To implement the Planet Youth model for Primary Prevention
Total Grant Value	€3,750
Term	12 Months
Received in the financial year	€3,750
Spent in the financial year	€3,750
Fund deferred or due at financial year end	Nil
Opening Balance	Nil
Carry-forward at year end balance	Nil
Date received	10/03/2023
Capital Grant	Nil
Restriction on use	Restricted to the cost of delivery of the Planet Youth surveys, printing and distribution
Agency	HSE
Grant Type	Department of Health
Grant Programme	Ballinrobe Family Resource Centre
Purpose of the Grant	To pay for a Family Support Worker in Ballinrobe
Total Grant Value	€46,326
Term	12 Months
Received in the financial year	€46,326
Spent in the financial year	€46,326
Fund deferred or due at financial year end	Nil
Opening Balance	€17,805
Carry-forward at year end balance	€17,805
Date Received	10/02/2023 & 16/06/2023
Capital Grant	Nil
Restriction on use	To pay for a Family Support Worker at Ballinrobe Family Resource Centre

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

continued

for the financial year ended 31 December 2023

Agency	HSE
Grant Type	Department of Health
Grant Programme	Strand 1 Funding
Purpose of Grant	To provide bursaries to individuals in need of rehabilitation
Total Grant Value	€10,000
Term	12 Months
Received in the financial year	€10,000
Spent in the financial year	€26,578
Fund deferred or due at financial year end	Nil
Opening Balance	Nil
Carry-forward at year end balance	Nil
Date Received	10/02/2023
Capital Grant	Nil
Restriction on use	Restricted to the provision of bursaries to individuals in need of rehabilitation

13. RESERVES

	2023 €	2022 €
At the beginning of the year	35,787	21,833
(Deficit)/Surplus for the financial year	(12,137)	13,954
At the end of the year	<u>23,650</u>	<u>35,787</u>

14. FUNDS

14.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds €	Restricted Funds €	Total Funds €
At 1 January 2022	9,147	12,686	21,833
Movement during the financial year	(2,952)	16,906	13,954
At 31 December 2022	6,195	29,592	35,787
Movement during the financial year	(347)	(11,790)	(12,137)
At 31 December 2023	<u>5,848</u>	<u>17,802</u>	<u>23,650</u>

14.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 January 2023 €	Income €	Expenditure €	Transfers between funds €	Balance 31 December 2023 €
Restricted funds					
Restricted	29,592	128,991	140,781	-	17,802
Unrestricted funds					
Unrestricted General	6,195	118,010	118,357	-	5,848
Total funds	<u>35,787</u>	<u>247,001</u>	<u>259,138</u>	<u>-</u>	<u>23,650</u>

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

continued

for the financial year ended 31 December 2023

14.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use	Current assets	Current liabilities	Total
	€	€	€	€
Restricted trust funds	-	17,802	-	17,802
Unrestricted general funds	9,175	1,101	(4,428)	5,848
	<u>9,175</u>	<u>18,903</u>	<u>(4,428)</u>	<u>23,650</u>

15. STATUS

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

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one 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 2023.

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 (2022: 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 (2022: 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 2023. Western Region Drug Task Force had four HSE staff members assigned to it for 2023 (Co-ordinator, Family Support Co-ordinator, Project Development worker and Staff Officer). The staff members have a HSE contract of employment and are paid by the HSE in line with Department of Health Pay Scales.

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). €144,563.58 of these funds have been spent by ARD FRC at the year end 31/12/2023. The balance of funds remaining are €45,436.42 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 4 March 2024.

WESTERN REGION DRUGS TASK FORCE COMPANY LIMITED BY GUARANTEE

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023

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 2023

	Schedule	2023 €	2022 €
Income			
- Mayo County Council		3,500	3,500
- GRETB		-	6,000
- Restricted Funding Tusla (CLW Roscommon)		28,789	25,000
- Health & Wellbeing Galway and Mayo		10,383	7,233
- Galway City & County Council		3,750	8,300
- Foroige		-	4,000
- Mid West Region Drugs Task Force		-	130
- Restricted Funding Tusla Roscommon CYPSC		-	3,600
- Galway Rural Development		3,000	2,163
- Unrestricted Funding Health Service Executive Operational Fund		100,327	91,842
- Restricted Funding Health Service Executive Family Support Mayo		46,326	46,326
- Restricted Funding HSE Strand 1		10,000	10,000
- Restricted Funding HSE Strand 2 Funding		-	30,000
- Restricted Funding Tusla Funding Plant Youth		37,126	11,000
- South West Mayo Development Company		-	3,000
- Tusla Covid 19 Fund		-	1,250
- Midlands RDATAF		650	-
- Roscommon County Council		3,150	-
		<u>247,001</u>	<u>253,344</u>
Charitable activities and other expenses	1	<u>(259,138)</u>	<u>(239,390)</u>
Net (deficit)/surplus		<u><u>(12,137)</u></u>	<u><u>13,954</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 2023

	2023	2022
	€	€
Expenses		
Training Costs	4,037	32,071
Training Ancillary Costs	886	1,783
Rent payable	21,871	21,550
Light and heat	2,149	5,598
Cleaning	572	768
Repairs and maintenance	477	75
Premises Alarm	301	301
HSE	4,685	2,792
Printing, postage and stationery	967	2,387
Office Consumables	325	60
Photocopier	1,193	1,573
Advertising & Marketing	361	270
Telephone	7,640	6,392
Computer & Software costs	1,902	1,504
Safe App	-	3,232
Digital Technology	4,165	2,410
Learn Upon Platform	2,539	10,149
Travelling & Hotel Costs	-	1,122
Accountancy	1,845	1,845
Auditors remuneration	2,706	2,891
Bank charges	95	149
Family Support	15,093	9,078
Ballinrobe Family Resource Centre	46,326	28,521
Bursaries	26,578	32,883
ARD Family Resource Centre	-	30,000
Planet Youth	86,166	30,350
Website Engineer	2,113	2,386
GRETB CLW Costs	-	5,000
Rehabilitation Costs	21,568	-
Depreciation	2,578	2,250
	<u>259,138</u>	<u>239,390</u>