

Company Number: 300919

Clondalkin Tus Nua Company Limited by Guarantee
Annual Report and Financial Statements
for the financial year ended 31 December 2022

O'Gorman Brannigan Purtill & Co. Limited
Certified Public Accountants and Registered Auditors
22 Bridge Street
Ringsend
Dublin 4
D04 X6W4
Ireland

Clondalkin Tus Nua Company Limited by Guarantee

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Clondalkin Tus Nua Company Limited by Guarantee DIRECTORS AND OTHER INFORMATION

Directors	Jamie Doran (Resigned 7 September 2022) Margaret Lawlor William Carey (Appointed 11 January 2022) Brian Scanlan (Appointed 11 January 2022) Kathleen O' Sullivan (Resigned 7 September 2022)
Company Secretary	Brian Scanlan (Appointed 22 June 2022) Jamie Doran (Resigned 22 June 2022)
Company Number	300919
Charity Number	21283
Charity Registration Number	20102586
Registered Office and Business Address	New Nangor Road Clondalkin Dublin 22
Auditors	O'Gorman Brannigan Purtill & Co. Limited Certified Public Accountants and Registered Auditors 22 Bridge Street Ringsend Dublin 4 D04 X6W4 Ireland
Bankers	Bank of Ireland Newlands Cross Dublin 22
Solicitors	Eugene Smartt Newlands Retail Centre Newlands Cross Clondalkin Dublin 22

Clondalkin Tus Nua Company Limited by Guarantee

DIRECTORS' REPORT

for the financial year ended 31 December 2022

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

Principal Activity and Review of the Business

The principal activity of the company continued to be that of a community benefit company, that is dedicated to both the rehabilitation of drug users and to the support of their families.

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

There has been no significant change in these activities during the financial year ended 31 December 2022.

Financial Results

The surplus for the financial year after providing for depreciation amounted to €7,083 (2021 - €47,554).

Directors and Secretary

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

Jamie Doran (Resigned 7 September 2022)
Margaret Lawlor
William Carey (Appointed 11 January 2022)
Brian Scanlan (Appointed 11 January 2022)
Kathleen O' Sullivan (Resigned 7 September 2022)

The secretaries who served during the financial year were:

Brian Scanlan (Appointed 22 June 2022)
Jamie Doran (Resigned 22 June 2022)

There were no changes in shareholdings between 31 December 2022 and the date of signing the financial statements.

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

Post Balance Sheet Events

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

Auditors

O'Gorman Brannigan Purtill & Co. Limited, (Certified Public Accountants), were appointed auditors by the directors to fill the casual vacancy and they have expressed their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

Small Companies Exemptions

The company has availed of the small companies exemption in the Companies Act 2014 with regard to the requirements for exclusion of certain information in the directors report.

Clondalkin Tus Nua Company Limited by Guarantee DIRECTORS' REPORT

for the financial year ended 31 December 2022

Services & Outcomes

Clondalkin Tus Nua provides a model of treatment and rehabilitation that incorporates a range of actions that promotes a continuum of care across a diverse sector of addiction-based interventions, from a low threshold drop in service to a structured rehabilitation day programme and aftercare service. The aim of this approach is to provide a coordination of services and smooth transition between the different phases of treatment for our client base

- Open access Drop in
- Homeless drop in, Homeless service, incl. shower/laundry facilities
- Aftercare support
- Education/Therapeutic workshops
- Gender specific programmes
- Complimentary therapies
- Access to Counselling
- Outreach service/NSP
- Street based harm reduction service
- Rehabilitation Day Programme
- Family Support Service

1. Open Access Contact centre

Clondalkin Tus Nua
New Nangor Road, Clondalkin, Dublin 22

Description of Services

- To engage with clients in addiction
- To provide face to face support to clients in active addiction, stabilised or drug free
- To support change in drug use
- To provide supports to those clients wishing to remain drug free
- To provide information and internal / external referral pathways

Target group:

- Active and stabilised drug users
- Homeless drug users

2. Outreach / Harm Reduction / NSP Service

Clondalkin Tus Nua
New Nangor Road, Clondalkin, Dublin 22

To provide harm reduction supports for service users in the Clondalkin area whom are actively engaging in substance use. Our aim is to promote harm reduction, good health/safe sex practices, information regarding positive choices and move on options. We provide daily NSP outreach/in-reach sessions.

- Outreach-Service/NSP and crack pipe distribution
- Brief Interventions
- Initial Assessments and Support Plans
- Referrals to Support Service
- Health Promotion/Harm Reduction Interventions
- Homeless Interventions/Referrals
- Advocacy Supports

Target group:

Active service users

3. Addiction/Substance Support Services

Clondalkin Tus Nua
New Nangor Road, Clondalkin, Dublin 22

To provide access to structured One to One sessions and or case management set in a confidential, safe environment. Sessions could involve any of the following interventions:

- Treatment Planning
- Individual Care plans
- Relapse Prevention
- Crisis Intervention

Clondalkin Tus Nua Company Limited by Guarantee DIRECTORS' REPORT

for the financial year ended 31 December 2022

- Harm Reduction
- Motivational Interviewing
- Referrals to Treatment Centres, Counselling, Education/employment
- Referrals to Mental Health Services, Complimentary therapies,
- Progression routes to build upon recovery capital
- Aftercare
- Gender Specific Issues
- Initial and Comprehensive Assessments
- Advocacy
- Community Reintegration

Target group:

Active, stabilised and drug free clients

Stabilisation services:

Clondalkin Tus Nua

New Nangor Road, Clondalkin, Dublin 22

One to one addiction support, gender specific group work, pre/post detoxification supports, access to counselling, referrals to rehabilitation/treatment programmes and advocacy

The aim of this action is to provide clients with a comprehensive needs assessment. To identify and develop a structured care plan that incorporates psychological problems, physical problems, social issues, and legal problems

Target group:

- Stabilised service users

4. C.T.N. Station 1 Rehabilitation Day Programme

Station 1 Rehabilitation Programme

Unit C1 Station Road Business Park, Station Road, Clondalkin, Dublin 22

The rehabilitation day programme currently runs 5 days per week and provides a diverse and integrative group recovery intervention model. We have developed a tier-based approach to support the individual through the various stages of change and building of recovery capital that is achievable and maintainable.

- P1 Pre programme Induction Supports
- P2 Stabilisation Programme / Recovery Preparation Programme
- P3 Drug/Alcohol Free Day Programme
- P4 Progression and Integration Pathways ACE Programme
- P5 Aftercare

Target group:

Stabilised/Drug free service users CE/ Non-CE Participants

5. Family Support (Concerned Person) Services

Clondalkin Tus Nua

New Nangor Road, Clondalkin, Dublin 22

Our Family Support Service provides support to family members (concerned persons over 18) affected by another person's drug or alcohol use.

This support takes the form of One to One sessions, crisis intervention, education/therapeutic workshops, referrals for counselling, group support.

- Open access contact centre
- Information on drug & alcohol addiction
- One to one support
- Group support
- Peer Support
- Education/Therapeutic workshops
- Access to counselling
- Referrals to additional family and children Services

Clondalkin Tus Nua Company Limited by Guarantee DIRECTORS' REPORT

for the financial year ended 31 December 2022

Target group:

Family members incl. parents, partners, grandparents, and siblings affected by addiction in their homes

Clondalkin Tus Nua Accommodates

- Tuesday and Wednesday evening AA & CA Twelve Step Meetings
- Tuesday evening AI Annon meetings
- SDCC Homeless Outreach worker every Wednesday (10.30am - 1pm)

Addiction / Substance Support Services

Crisis intervention, Referrals to primary health care, homeless services and HSE addiction services Pre/post detoxification supports, referrals to rehabilitation /treatment programmes and advocacy

Monday, Tuesday 9.00am to 5.00pm. Wednesday 9am - 8pm (Cocaine Specific Evening Service). Thursday 9am - 5pm. Friday 9.00am to 4.00pm

Open access drop in

Monday 2pm - 4pm

Tuesday, Wednesday & Thursday 9.30am-11.30am

Friday 2.00pm - 3.30pm

Outreach-Service/ NSP/ crack pipe & Harm Reduction Service

9.30 to 5pm Monday to Thursday

9.30 to 4pm Friday

Rehabilitation day programme (Station 1)

Morning and afternoon programmes

- P1/Pre programme induction/one to one support
- P2 Stabilisation /Recovery Preparation Programme
- P3 Drug & Alcohol-Free Programme
- P4 Progression and Integration Pathways ACE Programme
- P5 Aftercare

Morning programme - 9.00 to 1.00

Afternoon - 2.00 to 5.00

Family Support (Concerned Person) Services

One to One - Monday, Tuesday & Thursday 9.00am to 5.00pm

Wednesday 2pm - 9.30pm

Friday 9.00am to 4.00pm

Group support: Tuesday morning support group 9.30 to 12.30

Wednesday evening support group 7.00 to 9.30

Open Access Contact /Drop in:

Clondalkin Tus Nua

New Nangor Road, Clondalkin, Dublin 22

Individual attendances for Drop in Supports: 693

Homeless Provisions:

- Tent's 27
- Sleeping bags 356
- Clothes 68
- Food (small food bags) 321
- Food hampers 154

Outreach/Harm Reduction/NSP Service:

Clondalkin Tus Nua

New Nangor Road, Clondalkin, Dublin 22

- Harm Reduction/Brief/Crisis Interventions Sessions: 187

Clondalkin Tus Nua Company Limited by Guarantee DIRECTORS' REPORT

for the financial year ended 31 December 2022

Number of NSP Provided: 505

- Foil 34
- Needle Packs 271
- Crack Pipes 200

Addiction / Substance use Support Services

Clondalkin Tus Nua

New Nangor Road, Clondalkin, Dublin 22

Number of services users accessing Assessment: 164

One to one sessions Provided: 1147

Key working Sessions: 679

Crisis/Brief Interventions: 304

Assessment/Initial contact Screening: 164

Phone/ Zoom interventions: 91

Station 1 Rehabilitation Programme:

Unit C1 Station Road Business Park, Station Road, Clondalkin, Dublin 22

- Service Users Aailed of Services in Station 1 Rehabilitation Programme: 48

Pre programme induction supports: 36

- Service Users referred on to Drug Free Programme: 5
- Service Users referred on to Stabilisation Programme/pre detox supports: 17
- Service Users referred on to P5 aftercare supports: 4
- Service Users felt treatment was complete after short-term interventions (4-12weeks): 13
- Service Users ceased contact and follow up could not be arranged: 10

P2 Recovery Preparation: 6

- Service Users were referred to residential treatment / detox: 2
- Service Users currently working on referral for Tier 4: 1
- Service User community detox: 0
- Service Users were referred to P3 Drug free programme: 3

P3 Drug & Alcohol Free Programme: 14

- Service Users progressed into full-time employment: 3
- Participant progressed to educational programme: 0
- Service Users progressed onto P4 Progression and Integration Pathways ACE Programme: 0
- Service Users attending part-time 3rd level educational courses in addiction: 4

P4 Progression and Integration Pathways ACE Programme: 1

- Service Users progressed to full-time employment: 4
- Service Users have moved to mainstream community employment: 1
- Service Users have gained part-time employment: 5

P5 Aftercare: 6

- Service Users accessed aftercare supports in Station 1 this included key one to one, referrals for additional supports, brief and crisis interventions, counselling and evening group meditation: 6

In house group interventions provided in 2022

- Weekly Therapeutic Peer Process Group
- Straight Ahead Group Recovery Programme
- Building recovery skills
- Reduce the Use Group
- Cognitive Behavioural Skills Group
- Stress Management
- Aromatherapy
- Crafts workshops
- Meditation
- Relapse Prevention Skills Group
- Addiction Awareness Workshops

Clondalkin Tus Nua Company Limited by Guarantee DIRECTORS' REPORT

for the financial year ended 31 December 2022

- Yoga
- Art
- Self-Care and Wellbeing
- Life skills and social development

Family Support:

Clondalkin Tus Nua
New Nangor Road, Clondalkin, Dublin 22

- Individual Family Support One to One Interventions: 205
- Crisis Interventions: 28
- Individual availed of One to One support sessions: 61
- New services users: 33
- Family Support Group attendance: 258

Counselling:

Clondalkin Tus Nua
New Nangor Road, Clondalkin, Dublin 22

- One to One Counselling Sessions: 212

Statement on Relevant Audit Information

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

Accounting Records

To ensure that adequate accounting records are kept in accordance with sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at New Nangor Road, Clondalkin, Dublin 22.

Signed on behalf of the board

Margaret Lawlor
Director

Date: 23/05/2023

Brian Scanlan
Director

Date: 23/05/2023

Clondalkin Tus Nua Company Limited by Guarantee DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2022

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

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

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

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

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

Disclosure of Information to Auditor

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

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

Signed on behalf of the board

Margaret Lawlor
Director

Date: 23/05/2023

Brian Scanlan
Director

Date: 23/05/2023

INDEPENDENT AUDITOR'S REPORT

to the Members of Clondalkin Tus Nua Company Limited by Guarantee

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Clondalkin Tus Nua Company Limited by Guarantee ('the company') for the financial year ended 31 December 2022 which comprise the Income and Expenditure Account, the Balance Sheet, the Reconciliation of Members' Funds and notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish Law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", issued in the United Kingdom by the Financial Reporting Council, applying Section 1A of that Standard.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2022 and of its surplus for the financial year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are described below in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the Provisions Available for Audits of Small Entities, in the circumstances set out in note 4 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

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

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

Other Information

The directors are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our Auditor's Report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2014

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

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

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

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

INDEPENDENT AUDITOR'S REPORT

to the Members of Clondalkin Tus Nua Company Limited by Guarantee

Matters on which we are required to report by exception

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

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

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the Directors' Responsibilities Statement set out on page 10, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, if applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operation, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is contained in the appendix to this report, located at page 13, which is to be read as an integral part of our report.

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

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

John O Gorman
for and on behalf of
O'GORMAN BRANNIGAN PURTILL & CO. LIMITED
Certified Public Accountants and Registered Auditors
22 Bridge Street
Ringsend
Dublin 4
D04 X6W4
Ireland

Date: 23/05/2023

Clondalkin Tus Nua Company Limited by Guarantee

APPENDIX TO THE INDEPENDENT AUDITOR'S REPORT

Further information regarding the scope of our responsibilities as auditor

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Clondalkin Tus Nua Company Limited by Guarantee
INCOME AND EXPENDITURE ACCOUNT
for the financial year ended 31 December 2022

	Notes	2022 €	2021 €
Income		1,029,590	1,054,767
Expenditure		(1,022,507)	(1,006,647)
Surplus before interest		7,083	48,120
Interest payable and similar expenses	6	-	(566)
Surplus for the financial year	13	7,083	47,554
Total comprehensive income		7,083	47,554

Clondalkin Tus Nua Company Limited by Guarantee

BALANCE SHEET

as at 31 December 2022

	Notes	2022 €	2021 €
Fixed Assets			
Tangible assets	8	<u>12,092</u>	<u>30,185</u>
Current Assets			
Debtors	9	109,793	51,979
Cash and cash equivalents		<u>177,134</u>	<u>238,067</u>
		286,927	290,046
Creditors: amounts falling due within one year	10	<u>(88,733)</u>	<u>(117,028)</u>
Net Current Assets		<u>198,194</u>	<u>173,018</u>
Total Assets less Current Liabilities		<u>210,286</u>	<u>203,203</u>
Reserves			
Income and expenditure account	13	<u>210,286</u>	<u>203,203</u>
Members' Funds		<u>210,286</u>	<u>203,203</u>

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

Approved by the board on 23/05/2023 and signed on its behalf by:

Margaret Lawlor
Director

Brian Scanlan
Director

Clondalkin Tus Nua Company Limited by Guarantee
RECONCILIATION OF MEMBERS' FUNDS

as at 31 December 2022

	Retained surplus	Total
	€	€
At 1 January 2021	155,649	155,649
Surplus for the financial year	47,554	47,554
At 31 December 2021	203,203	203,203
Surplus for the financial year	7,083	7,083
At 31 December 2022	210,286	210,286

Clondalkin Tus Nua Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2022

1. General Information

Clondalkin Tus Nua Company Limited by Guarantee is a company limited by guarantee incorporated in the Republic of Ireland. New Nangor Road, Clondalkin, Dublin 22 is the registered office, which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. Summary of Significant Accounting Policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Statement of compliance

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

Basis of preparation

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

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

Critical Accounting Judgements 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 expenses.

Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

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

(a) Establishing useful economic lives for depreciation purposes of tangible fixed assets

Long-lived assets, consisting primarily of Tangible fixed assets, comprise a significant portion of the total assets. The annual depreciation charge depends primarily on the estimated useful economic lives of each type of asset and estimates of residual values. The directors regularly review these asset useful economic lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset useful lives can have a significant impact on depreciation and amortisation charges for the period. Detail of the useful economic lives is included in the accounting policies.

(b) Providing for doubtful debts

The company makes an estimate of the recoverable value of trade and other debtors. The company uses estimates based on historical experience in determining the level of debts, which the company believes will not be collected. These estimates include such factors as the current credit rating of the debtor, the ageing profile of debtors and historical experience. Any significant reduction in the level of customers that default on payments or other significant improvements that resulted in a reduction in the level of bad debt provision would have a positive impact on the operating results. The level of provision required is reviewed on an on-going basis.

Clondalkin Tus Nua Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

Tangible assets and depreciation

Tangible 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 assets, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold	-	4% Straight line on cost
Long leasehold property	-	10% Straight line on cost
Fixtures, fittings and equipment	-	20% Straight line on cost

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Trade and other debtors

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

Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

Trade and other creditors

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

Employee benefits

The company provides a range of benefits to employees, paid holiday arrangements.

(i) Short term benefits

Short term benefits, including holiday pay and other similar non-monetary benefits, are recognised as an expense in the period in which the service is received

Taxation

No taxation to current or deferred taxation arises as the company has been granted charitable status under Section 207 and 208 of the Taxes consolidation Act 1997, under Charity No. CHY 21283.

3. Departure from Companies Act 2014 Presentation

The directors have elected to present an Income and Expenditure Account instead of a Profit and Loss Account in these financial statements as this company is a not-for-profit entity.

4. Provisions Available for Audits of Small Entities

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

5.	Operating surplus	2022	2021
		€	€
	Operating surplus is stated after charging:		
	Depreciation of tangible assets	18,093	34,844
		<u> </u>	<u> </u>
6.	Interest payable and similar expenses	2022	2021
		€	€
	Interest	-	566
		<u> </u>	<u> </u>

7. Employees

The average monthly number of employees, including directors, during the financial year was 59, (2021 - 50).

Clondalkin Tus Nua Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2022

continued

8. Tangible assets

	Land and buildings freehold €	Long leasehold property €	Fixtures, fittings and equipment €	Total €
Cost				
At 1 January 2022	21,215	471,169	51,318	543,702
At 31 December 2022	21,215	471,169	51,318	543,702
Depreciation				
At 1 January 2022	19,237	442,963	51,317	513,517
Charge for the financial year	849	17,243	1	18,093
At 31 December 2022	20,086	460,206	51,318	531,610
Net book value				
At 31 December 2022	1,129	10,963	-	12,092
At 31 December 2021	1,978	28,206	1	30,185

9. Debtors

	2022 €	2021 €
Prepayments	13,012	13,548
DSP Community Employment Scheme claims due	79,745	38,431
HSE – Inflation Support Funding	17,036	-
	109,793	51,979

10. Creditors

Amounts falling due within one year	2022 €	2021 €
Oakfield Trust	5,312	21,229
Taxation	10,088	16,779
Accruals	6,150	5,650
DSP Closing Float	67,183	73,370
	88,733	117,028

11. State Funding - (per department of finance circular 13/2014)

Funder	Department of Social Protection
Programme	Local Employment Scheme
Term	12 Months
Fund taken to income in the period	502,679
Cash received in the period	455,177
Capital Grant	Nil
Fund due at period end	67,183
Float funding in place	Yes
Purpose of fund	Service delivery
Restriction on use	Funds may only be used for the purpose of the programme

Clondalkin Tus Nua Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

Funder	Health Service Executive
Programme	LDTF - Treatment & Rehabilitation
Term	12 Months
Fund taken to income in the period	249,311
Cash received in the period	249,311
Capital Grant	Nil
Fund due at period end	Nil
Float funding in place	Yes
Purpose of fund	Service delivery
Restriction on use	Funds may only be used for the purpose of the programme
Funder	Health Service Executive
Programme	LDTF - Prevention Programme
Term	12 Months
Fund taken to income in the period	71,066
Cash received in the period	71,066
Capital Grant	Nil
Fund due at period end	Nil
Float funding in place	Yes
Purpose of fund	Service delivery
Restriction on use	Funds may only be used for the purpose of the programme
Funder	Health Service Executive
Programme	HSE
Term	12 Months
Fund taken to income in the period	124,352
Cash received in the period	124,352
Capital Grant	Nil
Fund due at period end	Nil
Float funding in place	Yes
Purpose of fund	Service delivery
Restriction on use	Funds may only be used for the purpose of the programme

Clondalkin Tus Nua Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

Funder	Health Service Executive
Programme	TUSLA
Term	12 Months
Fund taken to income in the period	6,968
Cash received in the period	6,968
Capital Grant	Nil
Fund due at the period end	Nil
Float funding in place	Yes
Purpose of fund	Service delivery
Restriction on use	Funds may only be used for the purpose of the programme
Funder	Health Service Executive
Programme	Safe Program Strand
Term	12 Months
Fund taken to income in the period	30,000
Cash received in the period	30,000
Capital grant	Nil
Fund due at period end	Nil
Float funding in place	Yes
Purpose of fund	Service delivery
Restriction on use	Funds may only be used for the purpose of the programme
Funder	Health Service Executive
Programme	Pay Restoration
Term	12 Months
Fund taken to income in the period	12,009
Cash received in the period	12,009
Capital grant	Nil
Fund due at period end	Nil
Float funding in place	Yes
Purpose of fund	Service delivery
Restriction on use	Funds may only be used for the purpose of the programme

Clondalkin Tus Nua Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

Funder	Health Service Executive
Programme	Inflation Support Funds
Term	
Fund taken to income in the period	17,036
Cash received in the period	17,036
Capital grant	Nil
Fund due at period end	Nil
Float funding in place	Yes
Purpose of fund	Service delivery
Restriction on use	Funds may only be used for the purpose of the programme

12. Status

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding € 2.

13. Income Statement

	2022	2021
	€	€
At 1 January 2022	203,203	155,649
Surplus for the financial year	7,083	47,554
At 31 December 2022	<u>210,286</u>	<u>203,203</u>

14. Capital commitments

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

15. Post-Balance Sheet Events

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

Clondalkin Tus Nua Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

16. Reserves Policy

This Reserves Policy was ratified at a meeting of the Board of Directors of Clondalkin Tus Nua on the 30th April 2019. Registered Company No: 300919, CHY: 21283 and RCN No: 20102586

The Purpose

The purpose of the revenue (operating) reserves is to ensure the stability of the ongoing operations of the Company. This reserve is intended to provide an internal source of funds for unforeseen situations.

The Board has set a target reserve which requires:

1. That revenue reserves are maintained at a level which ensures that Clondalkin Tus Nua CLG's core activities could continue during a period of unforeseen difficulty up to and including a period of 10 weeks (the target is based on actual expenditure for HSE Section 39, CD&ATF Prevention, CD&ATF Treatment and Rehabilitation funding and excludes DSP).
2. A proportion of reserves are maintained in a readily releasable form for wages and unforeseen circumstances.

The Company places great emphasis on the importance of planning and reserves are factored into the annual financial planning of the company. The Board of Clondalkin Tus Nua CLG has set a reserves policy which requires the following:

1. The company has a separate General Expense account which will be used to hold reserves over and above those required for working capital. Working Capital reserves will be held in the operating accounts.
2. Reserves will only be used for the purposes set out in this document
3. Amendments to this policy can only be approved by the Board of Directors

The reserves set aside take the following into account:

- Risks associated with each stream of income and expenditure that is not provided for in the annual projections.
- Unforeseen circumstances in relation to major repair within the facility
- Organization's commitments.

The unrestricted revenue reserve of Eighty Five thousand euro for a 10 week period is allocated to meet the above risks and contingencies and are summarized as follows:

The Board of Clondalkin Tus Nua are aware that it would be best practice to have thirteen weeks reserve in the account. However, the board is working towards a goal of 10 weeks.

This policy is subject to review every 3 years.

17. Employee Benefits (per department of finance circular 13/2014)

Total Employee Benefits Salary Band	No. of Employees	Total Employer Pension Contribution
<€60,000	58	-
€60,000 - €69,999	1	-
€70,000 - €79,999	-	-
€80,000 - €89,999	-	-
€90,000 - €99,999	-	-

18. Tax Clearance

The Clondalkin Tus Nua Company Limited by Guarantee has a tax clearance certificate.

19. Salary Provision

Included in the Members Funds in the balance sheet on page 15 is a salary reserve of €22,157.

Clondalkin Tus Nua Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

20. Related Party Transactions

There were no related party transactions between any directors or close family members of Clondalkin Tus Nua Company Limited by Guarantee for the year ended 31st December 2022.

There were no related party transactions between any staff member or close family members of staff of Clondalkin Tus Nua Company Limited by Guarantee for the year ended 31st December 2022.

21. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 23/05/2023.

CLONDALKIN TUS NUA COMPANY LIMITED BY GUARANTEE

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022

NOT COVERED BY THE AUDITORS REPORT

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

Clondalkin Tus Nua Company Limited by Guarantee
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
DETAILED INCOME AND EXPENDITURE ACCOUNT
for the financial year ended 31 December 2022

	2022 €	2021 €
Income		
Donations	5,330	13,006
Department of Social Protection	502,679	494,439
LDTF - Treatment & Rehabilitation	249,311	249,311
LDTF - Prevention Programme	71,066	71,066
HSE	124,352	119,796
CDTF Once Off Income	10,270	9,001
TUSLA	6,968	7,035
Safe Program Strand	30,000	60,000
HSE - Pay Restoration	12,009	22,556
HSE - Inflation Support Funds	17,036	-
Other income	569	8,557
	<u>1,029,590</u>	<u>1,054,767</u>
Expenditure		
Materials	1,565	938
Wages and salaries	792,207	776,198
Employers PRSI contributions	44,418	44,349
Staff/ Participants Training	16,485	9,299
Drop In Costs	1,465	2,979
Once Off Funding	11,491	8,885
Rent payable	20,875	24,510
Insurance	20,736	20,510
Equipment Costs	9,553	7,827
Light and heat	11,838	10,149
Repairs and maintenance	14,228	12,741
Printing, postage and stationery	6,645	8,191
Advertising	540	900
Telephone	7,330	6,715
Computer costs	8,626	10,918
Tusla - Parent Support Counselling	9,740	5,145
Legal and professional	-	615
Rehabilitation Programme Costs	11,936	6,675
Bank charges	782	738
Donations/ Fundraising	2,000	2,744
General expenses	5,119	4,442
Auditor's remuneration	6,835	6,335
Depreciation	18,093	34,844
	<u>1,022,507</u>	<u>1,006,647</u>
Finance		
Other interest	-	566
Net surplus	<u>7,083</u>	<u>47,554</u>