

Company Registration No. 300919 (Republic of Ireland)
Charity Number: CHY 21513

Clondalkin Tus Nua Limited
(A Company Limited By Guarantee, Without Share Capital)

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2016

CLONDALKIN TUS NUA CLG

COMPANY INFORMATION

| | | |
|--------------------------|--|---------------------------|
| Directors | Kathleen O'Sullivan Jamie Doran Michelle Kearns Brian Scanlan Shane Lynch Judith Edmonds Mark Ward | (Appointed 24 April 2017) |
| Secretary | Rosie McGlone | |
| Company number | 300919 | |
| Registered office | Nangor Road Clondalkin Dublin 22 | |
| Auditor | JPA Brenson Lawlor, Brenson Lawlor House, Argyle Square, Morehampton Road, Donnybrook, Dublin 4. | |
| Business address | Nangor Road Clondalkin Dublin 22 | |
| Bankers | Bank of Ireland Newlands Cross Clondalkin | |
| Solicitors | Oliver Burke OMAC Business Centre Clondalkin Dublin 22 | |

CLONDALKIN TUS NUA CLG

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CLONDALKIN TUS NUA CLG

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2016

The directors present their annual report and financial statements for the year ended 31 December 2016.

Principal activities

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 share capital. 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 (€).

Principal risks and uncertainties

Since incorporation the company has provided support to drug users parents, partners and siblings of drug misusers. The company offers one to one support and group work in a safe and confidential environment together with providing information, advice support and referrals.

The company is grant aided by a number of agencies including the Health Service Executive (HSE) (under Section 39 of the Health Act 2004) and Clondalkin Drugs Task Force (under the National Drugs Strategy 2009 to 2016). The purpose of the grant aid from both the HSE and The Clondalkin Drugs Task Force is to assist the company to provide the following health and personal social services:

A) Client Support - This support comprises the operation of a drop in service, addiction support sessions, outreach services, referrals to counselling and complimentary therapies.

B) Family Support - This support takes the form of one to one sessions, crisis intervention, education workshops, referrals for counselling and group support.

C) Rehabilitation Drug Programme.

Clondalkin Drugs Task Force is a Local Drugs Task Force. These Local Drugs Task Forces are multi-agency structures in 14 areas, (Twelve in Dublin, one in Cork and one in Bray). They are overseen by The National Drugs Strategy Team. The vision underpinning the strategy of the Clondalkin Drugs Task Force for 2009-2016 is to significantly reduce the harm caused to individuals and society by the misuse of drugs through a concentrated focus on supply reduction, prevention, treatment and research. In doing so it supports all individuals affected by drugs, not only drug users but also parents, grandparents, children, siblings and other relatives and friends through prevention, harm reduction, treatment, rehabilitation, social integration and aftercare activities which are tailored to meet the specific needs of individuals, families and communities. The Clondalkin Drug task Force provides various funding opportunities under two main headings:

A) Treatment & Rehabilitation Funding

B) Prevention Funding

Since September 1999 the company operates a Rehab Day Programme. A CE programme is designed to help people who are long-term unemployed and other disadvantaged people to get back to work by offering part-time and temporary placements in jobs based within local communities. The CE scheme operated by the company is a sponsored rehabilitation day programme that is tailored to meet the needs of individuals in recovery from substance dependency. Our aim is to provide a therapeutic setting to focus on returning to work and gaining economic/social independence, while providing a continuum of support in relation to recovery needs. The Community Employment programme is administered by the Department of Social Protection (DSP).

The company was granted charitable tax exemption in April 2015, reference number CHY 21513.

The company received a marginal increase in funding in the year. If funding levels were reduced this could result in a decrease in the level of services the company would be able to provide. The directors are continually in contact with both the HSE and Clondalkin Drugs Task Force to try to ensure that, on an annual basis, there are no reductions in funding received by the company. They are confident of a successful outcome from some of the negotiations that are currently in progress.

CLONDALKIN TUS NUA CLG

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2016

The directors are confident that the company can continue as a going concern and this is the basis upon which the financial statements have been prepared.

Directors and secretary

The directors who held office during the year and up to the date of signature of the financial statements were as follows:

Kathleen O'Sullivan

Rosie McGlone

(Resigned 24 March 2017)

Jamie Doran

Michelle Kearns

Brian Scanlan

Shane Lynch

Judith Edmonds

Mark Ward

(Appointed 24 April 2017)

Results and dividends

The results for the year are set out on page 6.

Accounting records

The company's directors are aware of their responsibilities, under sections 281 to 285 of the Companies Act 2014 as to whether in their opinion, the accounting records of the company are sufficient to permit the financial statements to be readily and properly audited and are discharging their responsibility by ensuring that sufficient company resources are available for the task.

The accounting records are held at the company's business premises, Nangor Road, Clondalkin, Dublin 22.

Post reporting date events

There were no post balance sheet events which would affect the financial statements.

Auditor

JPA Brenson Lawlor were appointed as the company's auditor and in accordance with section 382 (1) of the Companies Act 2014 in the year.

CLONDALKIN TUS NUA CLG

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2016

Statement of directors' responsibilities

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

Irish company law requires the directors to prepare financial statements for each financial year. Under that law, the directors have elected to prepare the financial statements in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland 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 that 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 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 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.

Statement of disclosure to auditor

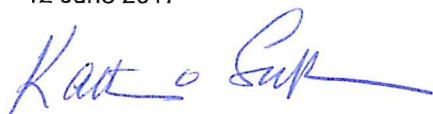
Each of the directors in office at the date of approval of this annual report confirms that:

- so far as the director is aware, there is no relevant audit information of which the company's auditor is unaware, and
- the director has taken all the steps that he / she ought to have taken as a director in order to make himself / herself aware of any relevant audit information and to establish that the company's auditor is aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of section 330 of the Companies Act 2014.

On behalf of the board

Kathleen O'Sullivan
Director
12 June 2017



Brian Scanlan
Director



CLONDALKIN TUS NUA CLG

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF CLONDALKIN TUS NUA CLG

We have audited the financial statements of Clondalkin Tus Nua CLG for the year ended 31 December 2016 which comprise the Statement of Comprehensive Income, the Statement Of Financial Position, the Statement of Changes in Equity, the Statement of Cash Flows and the related notes. The relevant 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 issued by the Financial Reporting Council.

This 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 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.

Respective responsibilities of directors and auditor

As explained more fully in the Directors' Responsibilities Statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view and otherwise comply with the Companies Act 2014. Our responsibility is to audit and express an opinion on the financial statements in accordance with Irish law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the annual report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the assets, liabilities and financial position of the company as at 31 December 2016 and of its deficit for the year then ended; and
- have been properly prepared in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland issued by the Financial Reporting Council and, in particular, the requirements of the Companies Act 2014.

Matters on which we are required to report by the Companies Act 2014

- We have obtained all the information and explanations which we consider 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.
- The financial statements are in agreement with the accounting records.
- In our opinion the information given in the Directors' Report is consistent with the financial statements.

CLONDALKIN TUS NUA CLG

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF CLONDALKIN TUS NUA CLG

Matters on which we are required to report by exception

We have nothing to report in respect of our obligation under the Companies Act 2014 to report to you if, in our opinion, the disclosures of director's remuneration and transactions specified by sections 305 to 312 of the Act are not made.



Mr Henry Kinch
for and on behalf of JPA Brenson Lawlor,

12 June 2017

Chartered Accountants
Statutory Auditor

Brenson Lawlor House,
Argyle Square,
Morehampton Road,
Donnybrook,
Dublin 4.

CLONDALKIN TUS NUA CLG

INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2016

| | Notes | 2016 € | 2015 € |
|---------------------------------------|----------|-------------|-------------|
| Income | 3 | 1,020,594 | 1,012,339 |
| Expenditure | | (1,022,340) | (1,044,517) |
| Operating deficit | 4 | (1,746) | (32,178) |
| Interest payable and similar expenses | 6 | (4,531) | (4,976) |
| Deficit before taxation | | (6,277) | (37,154) |
| Taxation | 7 | - | - |
| Deficit for the financial year | | (6,277) | (37,154) |

The Income and Expenditure Account has been prepared on the basis that all operations are continuing operations.

CLONDALKIN TUS NUA CLG

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2016

| | Notes | 2016 € | € | 2015 € | € |
|--|-------|-----------------|----------------|-----------------|----------------|
| Fixed assets | | | | | |
| Tangible assets | 8 | | 217,599 | | 265,473 |
| Current assets | | | | | |
| Debtors | 10 | 4,288 | | 7,750 | |
| Cash at bank and in hand | | 39,951 | | 13,093 | |
| | | <u>44,239</u> | | <u>20,843</u> | |
| Creditors: amounts falling due within one year | 11 | <u>(25,019)</u> | | <u>(24,220)</u> | |
| Net current assets/(liabilities) | | | 19,220 | | (3,377) |
| Total assets less current liabilities | | | <u>236,819</u> | | <u>262,096</u> |
| Creditors: amounts falling due after more than one year | 12 | | (71,250) | | (90,250) |
| Net assets | | | <u>165,569</u> | | <u>171,846</u> |
| Reserves | | | | | |
| Income and expenditure account | | | <u>165,569</u> | | <u>171,846</u> |

The financial statements were approved by the board of directors and authorised for issue on 12 June 2017 and are signed on its behalf by:

Kathleen O'Sullivan
Director



Brian Scanlan
Director



CLONDALKIN TUS NUA CLG

STATEMENT OF CHANGES IN EQUITY

FOR THE YEAR ENDED 31 DECEMBER 2016

| | Income and expenditure account |
|---|--------------------------------------|
| Notes | € |
| Balance at 1 January 2015 | 209,000 |
| Year ended 31 December 2015: | |
| Deficit and total comprehensive income for the year | (37,154) |
| Balance at 31 December 2015 | <u>171,846</u> |
| Year ended 31 December 2016: | |
| Deficit and total comprehensive income for the year | (6,277) |
| Balance at 31 December 2016 | <u><u>165,569</u></u> |

CLONDALKIN TUS NUA CLG

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2016

| | Notes | 2016 € | € | 2015 € | € |
|---|-------|-----------------|---|-----------------|---|
| Cash flows from operating activities | | | | | |
| Cash generated from operations | 16 | 52,109 | | 19,374 | |
| Interest paid | | (4,531) | | (4,976) | |
| Net cash inflow from operating activities | | <u>47,578</u> | | <u>14,398</u> | |
| Investing activities | | | | | |
| Purchase of tangible fixed assets | | (1,017) | | (3,570) | |
| Net cash used in investing activities | | <u>(1,017)</u> | | <u>(3,570)</u> | |
| Financing activities | | | | | |
| Repayment of loan on premises | | (19,000) | | (19,000) | |
| Net cash used in financing activities | | <u>(19,000)</u> | | <u>(19,000)</u> | |
| Net increase/(decrease) in cash and cash equivalents | | 27,561 | | (8,172) | |
| Cash and cash equivalents at beginning of year | | 12,390 | | 20,562 | |
| Cash and cash equivalents at end of year | | <u>39,951</u> | | <u>12,390</u> | |
| Relating to: | | | | | |
| Cash at bank and in hand | | 39,951 | | 13,093 | |
| Bank overdrafts included in creditors payable within one year | | - | | (703) | |
| | | <u>39,951</u> | | <u>12,390</u> | |

CLONDALKIN TUS NUA CLG

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2016

1 Accounting policies

Company information

Clondalkin Tus Nua CLG is a limited company domiciled and incorporated in Republic of Ireland. The registered office is Nangor Road, Clondalkin, Dublin 22

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2014.

The financial statements are prepared in euros, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest €.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Income and expenditure

Income and expenses are included in the financial statements as they become receivable or due.

Expenses include VAT where applicable as the company cannot reclaim it.

1.4 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

| | |
|------------------------------|-----|
| Freehold land and buildings | 4% |
| Leasehold land and buildings | 10% |
| Fixtures and fittings | 20% |

1.5 Impairment of fixed assets

At each reporting period end date, the company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

CLONDALKIN TUS NUA CLG

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2016

1 Accounting policies

(Continued)

1.6 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's statement of financial position when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Basic financial liabilities

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest.

1.7 Taxation

The company has obtained exemption from the Revenue Commissioners in respect of corporation tax, it being a company not carrying on a business for the purposes of making a profit. DIRT tax is payable on any interest income received in excess of €32.

CLONDALKIN TUS NUA CLG

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2016

1 Accounting policies (Continued)

1.8 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.9 Leases

Rentals payable under operating leases, including any lease incentives received, are charged to income on a straight line basis over the term of the relevant lease except where another more systematic basis is more representative of the time pattern in which economic benefits from the lease asset are consumed.

1.10 Government grants

Grants are credited to deferred revenue. Grants towards capital expenditure are released to the profit and loss account over the expected useful life of the assets. Grants towards revenue expenditure are released to the profit and loss account as the related expenditure is incurred.

2 Judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Critical judgements

The following judgements (apart from those involving estimates) have had the most significant effect on amounts recognised in the financial statements.

Going Concern

The directors have prepared budgets and cash flows for a period of at least twelve months from the date of the approval of the financial statements which demonstrate that there is no material uncertainty regarding the company's ability to meet its liabilities as they fall due, and to continue as a going concern. 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.

3 Income/Service charges

The total turnover of the company for the year has been derived from its principal activity wholly undertaken in the Republic of Ireland.

CLONDALKIN TUS NUA CLG

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2016

4 Operating deficit

| | 2016 | 2015 |
|---|---------------|---------------|
| | € | € |
| Operating deficit for the year is stated after charging/(crediting): | | |
| Fees payable to the company's auditor for the audit of the company's financial statements | 3,700 | 3,074 |
| Depreciation of owned tangible fixed assets | 48,893 | 55,033 |
| Operating lease charges | 24,170 | 23,070 |
| | <u>24,170</u> | <u>23,070</u> |

5 Employees

The average monthly number of persons (including directors) employed by the company during the year was:

| | 2016 | 2015 |
|------------------------------|-----------|-----------|
| | Number | Number |
| H.S.E Funded Workers | 3 | 3 |
| DSP CE Scheme Funded Workers | 42 | 42 |
| L.D.T.F Funded Workers | 4 | 4 |
| | <u>49</u> | <u>49</u> |

Their aggregate remuneration comprised:

| | 2016 | 2015 |
|--------------------|----------------|----------------|
| | € | € |
| Wages and salaries | 777,959 | 800,257 |
| Employer's PRSI | 46,373 | 47,796 |
| | <u>824,332</u> | <u>848,053</u> |

6 Interest payable and similar expenses

| | 2016 | 2015 |
|-----------------------------|--------------|--------------|
| | € | € |
| Other finance costs: | | |
| Other interest | 4,531 | 4,976 |
| | <u>4,531</u> | <u>4,976</u> |

7 Taxation

This company is exempt from corporation tax due to its charitable status.

CLONDALKIN TUS NUA CLG

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2016

| 8 | Tangible fixed assets | Freehold land and buildings | Leasehold land and buildings | Fixtures and fittings | Total | | |
|---|---|-----------------------------|------------------------------|-----------------------|---------|--------|---------|
| | | | | | | 2016 | 2015 |
| | <i>Current financial year</i> | € | € | € | € | | |
| | Cost | | | | | | |
| | At 1 January 2016 | 21,215 | 441,240 | 50,301 | 512,756 | | |
| | Additions | - | - | 1,017 | 1,017 | | |
| | At 31 December 2016 | 21,215 | 441,240 | 51,318 | 513,773 | | |
| | Depreciation and impairment | | | | | | |
| | At 1 January 2016 | 14,144 | 187,527 | 45,610 | 247,281 | | |
| | Depreciation charged in the year | 849 | 44,124 | 3,920 | 48,893 | | |
| | At 31 December 2016 | 14,993 | 231,651 | 49,530 | 296,174 | | |
| | Carrying amount | | | | | | |
| | At 31 December 2016 | 6,222 | 209,589 | 1,788 | 217,599 | | |
| | At 31 December 2015 | 7,069 | 253,713 | 4,691 | 265,473 | | |
| | <i>Prior financial year</i> | Freehold land and buildings | Leasehold land and buildings | Fixtures and fittings | Total | | |
| | | € | € | € | € | | |
| | Cost | | | | | | |
| | At 1 January 2015 | 21,215 | 441,240 | 46,731 | 509,186 | | |
| | Additions | - | - | 3,570 | 3,570 | | |
| | At 31 December 2015 | 21,215 | 441,240 | 50,301 | 512,756 | | |
| | Depreciation and impairment | | | | | | |
| | At 1 January 2015 | 13,297 | 143,403 | 35,550 | 192,250 | | |
| | Depreciation charged in the year | 849 | 44,124 | 10,060 | 55,033 | | |
| | At 31 December 2015 | 14,146 | 187,527 | 45,610 | 247,283 | | |
| | Carrying amount | | | | | | |
| | At 31 December 2015 | 7,069 | 253,713 | 4,691 | 265,473 | | |
| | At 31 December 2014 | 7,918 | 297,837 | 11,181 | 316,936 | | |
| 9 | Financial instruments | | | | | | |
| | | | | | | 2016 | 2015 |
| | | | | | | € | € |
| | Carrying amount of financial liabilities | | | | | | |
| | Measured at amortised cost | | | | | 96,269 | 113,689 |

CLONDALKIN TUS NUA CLG

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2016

| | | | |
|---|--------------|-------------------|-------------------|
| 10 Debtors | | 2016 | 2015 |
| | | € | € |
| Amounts falling due within one year: | | | |
| Prepayments and accrued income | | 4,288 | 7,750 |
| | | <u> </u> | <u> </u> |
| 11 Creditors: amounts falling due within one year | | 2016 | 2015 |
| | Notes | € | € |
| Bank loans and overdrafts | 13 | 19,000 | 19,703 |
| PAYE/PRSI | | - | 781 |
| Accruals | | 6,019 | 3,736 |
| | | <u> </u> | <u> </u> |
| | | <u>25,019</u> | <u>24,220</u> |
| 12 Creditors: amounts falling due after more than one year | | 2016 | 2015 |
| | Notes | € | € |
| Bank loans and overdrafts | 13 | 71,250 | 90,250 |
| | | <u> </u> | <u> </u> |
| 13 Loans and overdrafts | | 2016 | 2015 |
| | | € | € |
| Bank loan on premises | | 90,250 | 109,250 |
| Bank overdrafts | | - | 703 |
| | | <u> </u> | <u> </u> |
| | | <u>90,250</u> | <u>109,953</u> |
| Payable within one year | | 19,000 | 19,703 |
| Payable after one year | | 71,250 | 90,250 |
| | | <u> </u> | <u> </u> |

CLONDALKIN TUS NUA CLG

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2016

13 Loans and overdrafts

(Continued)

During the year ended 31st December 2010 the company was awarded €225,000 from the National Lottery to assist the company fund the costs of constructing a new premises, which would assist the company to provide improved services to the community. The funding was amortised to the income and expenditure account during the year ended 31st December 2011 as the construction costs were incurred during the year.

Clondalkin Community Property Development Company Limited (Oakfield Trust) was set up by CPLN Area Partnership to provide affordable premises for the community & voluntary sector organisations in the Clondalkin area. It was established as a separate independent legal entity Company Limited by Guarantee in 1996. During the year ended 31st December 2011 Oakfield Trust advanced a loan of €190,000 repayable over 10 years to the company, the purpose of which was to finance the additional construction costs of the premises. Under the terms of the agreement with Oakfield Trust for the duration of the loan, Oakfield Trust and the company have a lease with South Dublin County Council as tenants in common. This is because title to the property at New Nangor Road was not furnished by South Dublin County Council on the basis that they have retained ownership. At the end of the loan period, Oakfield Trust will cease to be tenants and the company shall procure a new lease from South Dublin County Council as sole tenants.

CLONDALKIN TUS NUA CLG

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2016

14 Government grants

The company is grant aided by the HSE, Clondalkin Drug & Alcohol Task Force and The Department of Social Protection. Details of the activities funded by the above organisations are outlined in the Directors Report and in the Income notes to the financial statements.

The funding is allocated on an annual basis and the funds received during the current year were for use within the current year. Funding was received towards the cost of providing the various programmes and to fund general running costs and overheads. The grants received are restricted for use only in the payment of costs associated with the grant aided services.

There are some standard exclusions on expenditure of public funds including,

- a. Bank Interest (including mortgage interest)
- b. Costs of Litigation
- c. Fines and Penalties
- d. Entertainment
- e. Pension contributions

No Capital grants were received in either the current year or the comparative year.

| | Income | | Expenditure |
|--|------------------|------------------|----------------|
| | 2016 | 2015 | 2016 |
| | € | € | € |
| Department of Social Protection (CE Scheme) | 550,726 | 541,890 | 531,752 |
| Health Service Executive | 121,796 | 121,797 | 115,009 |
| LDTF - Treatment and Rehabilitation | 249,311 | 249,311 | 242,881 |
| LDTF - Preventative Programme | 71,066 | 71,066 | 68,544 |
| CDTF one off | 11,480 | 10,000 | 12,845 |
| CDTF - Treatment and Rehabilitation | - | 8,250 | - |
| TUSLA Parents Council and Budget | 6,700 | 6,700 | 6,874 |
| FIT | - | 1,650 | - |
| Maternity Benefit from Department of Social Protection | 5,980 | - | 6,141 |
| General income | <u>3,535</u> | <u>1,675</u> | <u>4,611</u> |
| | <u>1,020,594</u> | <u>1,012,339</u> | <u>988,657</u> |

- Included in Department of Social Protection (CE Scheme) above is €508,075 salaries.
- Included in Health Service Executive above is €106,847 salaries and €8,162 overheads.
- Included in CDTF - Treatment and Rehabilitation above is €152,471 salaries, €25,246 programme costs and €65,164 overheads.
- Included in LDTF - Preventative programme above is €50,314 salaries, €1,806 programme costs and €16,424 overheads.

The company received funding from:

- a) The HSE under Section 39 of the Health Act 2004 to provide support for substance abuse.
- b) The Clondalkin Drugs Task Force was allocated to provide prevention and treatment and rehab.
- c) TUSLA, Child and Family Agency which is under the remit of The Department of Children and Youth Affairs, which was allocated in order to provide bereavement and child counselling.
- d) The company also operates a Community Employment (CE) programme. A CE programme is designed to help people who are long-term unemployed and other disadvantaged people to get back to work by offering part-time and temporary placements in jobs based within local communities. The main objective of the CE scheme operated by the company is to support people in addiction and is administered by the Department of Social Protection (DSP).

CLONDALKIN TUS NUA CLG

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2016

15 Members' liability

The company is limited by guarantee, not having 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 €1.

16 Cash generated from operations

| | 2016 | 2015 |
|--|---------------|---------------|
| | € | € |
| Deficit for the year after tax | (6,279) | (37,154) |
| Adjustments for: | | |
| Finance costs | 4,531 | 4,976 |
| Depreciation and impairment of tangible fixed assets | 48,893 | 55,033 |
| Movements in working capital: | | |
| Decrease in debtors | 3,462 | 8,547 |
| Increase/(decrease) in creditors | 1,502 | (12,028) |
| Cash generated from operations | <u>52,109</u> | <u>19,374</u> |

17 Approval of financial statements

The directors approved the financial statements on the 12 June 2017

CLONDALKIN TUS NUA CLG
MANAGEMENT INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2016

CLONDALKIN TUS NUA CLG

DETAILED TRADING AND INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2016

| | | 2016 | | 2015 |
|--|-------|-------------|-------|-------------|
| | € | € | € | € |
| Income | | | | |
| Donations | | 3,535 | | 1,675 |
| Department of Social Protection | | 550,726 | | 541,890 |
| LDTF - Treatment & Rehabilitation | | 249,311 | | 249,311 |
| LDTF - Prevention Programme | | 71,066 | | 71,066 |
| Health Service Executive | | 121,796 | | 121,797 |
| CDTF Income | | 11,480 | | 10,000 |
| CDTF - Treatment & Rehabilitation Fund | | - | | 8,250 |
| TUSLA | | 6,700 | | 6,700 |
| Maternity Benefit from DSP | | 5,980 | | - |
| FIT | | - | | 1,650 |
| | | <hr/> | | <hr/> |
| | | 1,020,594 | | 1,012,339 |
| Administrative expenses | | (1,022,340) | | (1,044,517) |
| | | <hr/> | | <hr/> |
| Operating deficit | | (1,746) | | (32,178) |
| Interest payable and similar expenses | | | | |
| Other Interest | 4,531 | | 4,531 | |
| Interest on Overdue Taxation | - | | 445 | |
| | <hr/> | | <hr/> | |
| | | (4,531) | | (4,976) |
| Deficit before taxation | | <hr/> | | <hr/> |
| | | (6,277) | | (37,154) |
| | | <hr/> | | <hr/> |

CLONDALKIN TUS NUA CLG

SCHEDULE OF ADMINISTRATIVE EXPENSES

FOR THE YEAR ENDED 31 DECEMBER 2016

| | 2016 | 2015 |
|--|-------------|-------------|
| | € | € |
| Administrative expenses | | |
| Wages and salaries (excluding employer's PRSI) | 777,959 | 800,257 |
| Employer's PRSI | 46,373 | 47,796 |
| Staff training | 8,189 | 8,134 |
| Drop in Costs | 6,245 | - |
| Once off Funding | 4,142 | 7,700 |
| Rent Payable | 20,004 | 20,007 |
| Power, light and heat | 6,003 | 10,415 |
| Repairs and Maintenance | 11,048 | 8,515 |
| Insurance | 12,207 | 4,965 |
| Computer running costs | 2,586 | 1,483 |
| Leasing - office equipment | 4,166 | 3,063 |
| Legal and professional fees | 3,661 | 260 |
| Audit fees | 3,700 | 3,074 |
| Bank charges | 907 | 1,065 |
| Printing and stationery | 6,968 | 5,816 |
| Materials | 14,020 | 4,885 |
| Telephone and Internet | 5,953 | 5,865 |
| Rehabilitation programme costs | 13,432 | 37,042 |
| General Expenses | 11,121 | 4,887 |
| Client Councelling | 14,763 | 14,255 |
| Depreciation | 48,893 | 55,033 |
| | <hr/> | <hr/> |
| | 1,022,340 | 1,044,517 |
| | <hr/> <hr/> | <hr/> <hr/> |
