

**BRAY COMMUNITY ADDICTION TEAM CLG**  
**(A company limited by guarantee)**  
**DIRECTORS' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**BRAY COMMUNITY ADDICTION TEAM CLG  
(A COMPANY LIMITED BY GUARANTEE)**

**CONTENTS**

	Page
Reference and administrative details of the Company, its Directors and advisers	1
Directors' report	2 - 7
Independent auditors' report on the financial statements	8 - 10
Statement of financial activities	11
Balance sheet	12
Statement of cash flows	13
Notes to the financial statements	14 - 27

**BRAY COMMUNITY ADDICTION TEAM CLG  
(A COMPANY LIMITED BY GUARANTEE)**

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS DIRECTORS  
AND ADVISERS**

*FOR THE YEAR ENDED 31 DECEMBER 2021*

<b>Directors</b>	Donal Quill Christopher Moorehouse Mary Rose Costello Michael Mason Dermot Martin
<b>Company registered number</b>	353429
<b>Charity registered number</b>	CHY19428 / RCN20076191
<b>Registered office</b>	4B Dublin Road Bray Wicklow
<b>Company secretary</b>	Christopher Moorehouse
<b>Independent auditors</b>	Ormsby & Rhodes Chartered Accountants and Statutory Audit Firm 9 Clare Street Dublin 2
<b>Bankers</b>	Bank of Ireland Bray Co. Wicklow

# **BRAY COMMUNITY ADDICTION TEAM CLG (A COMPANY LIMITED BY GUARANTEE)**

## **DIRECTORS' REPORT**

### ***FOR THE YEAR ENDED 31 DECEMBER 2021***

The Directors present their annual report together with the audited financial statements of Bray Community Addiction Team Limited for the year ended 31 December 2021.

This report and the financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1st January 2015) - (Charities SORP (FRS 102) and the Companies Act 2014.

This report provides information on Bray Community Addiction Team's activity and financial performance. It forms part of a range of public information designed to give an open account of our work.

## **DIRECTORS' RESPONSIBILITIES STATEMENT**

The Directors (who are also directors of Bray Community Addiction Team CLG for the purposes of company law) are responsible for preparing the Directors' report and the financial statements in accordance with applicable law and Irish Generally Accepted Accounting Practice (accounting standards issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland and Irish law).

Company law requires the Directors to prepare financial statements for each financial year. 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 state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Directors are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2014. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# **BRAY COMMUNITY ADDICTION TEAM CLG (A COMPANY LIMITED BY GUARANTEE)**

## **DIRECTORS' REPORT (CONTINUED)**

*FOR THE YEAR ENDED 31 DECEMBER 2021*

### **OBJECTIVES AND ACTIVITIES**

#### **a. Objectives**

Bray Community Addiction Team was established in 2002, to provide low threshold, evidence-based services for people with drug/alcohol problems, their families and to people in prison for drug/alcohol related crime.

The main objectives of the project include:

- To provide open access low threshold evidence-based services to people in Bray affected by drug and/or alcohol problems
- To deliver evidence-based interventions to the target group through one to one support, group support and outreach
- To provide addiction support to people in prison for drug/alcohol related crime
- To provide addiction/integration support to people on release from prison
- To provide evidence-based interventions on a one to one and group setting to family members affected by their relative's drug/alcohol use
- To work in partnership with local key stakeholders to improve outcomes for mutual client group or any other external parties that will enable us to improve our quality and range of services

#### **b. Strategies for achieving objectives**

BCAT's objectives for 2021 are outlined in the Strategic Plan 2019 - 2021 and are monitored through the 2021 work-plan. The objectives are also outlined in the Service Arrangement (SA) with the Health Services Executive (HSE). The SA is monitored by the HSE, and the Board of Directors monitors the Strategic Plan with reports given quarterly on each of the objectives listed in the Strategic Plan. The 2019 - 2021 Strategic Plan focuses on six themes and is available to view on our website ([www.bcat.ie](http://www.bcat.ie)).

The Strategic themes are -

- Theme 1 - Service User Involvement
- Theme 2 - 6 Stage Pathway Model – Adults with drug/alcohol problems
- Theme 3 - 6 Stage Pathway Model – Family Members
- Theme 4 - Service Provision to Under 18's
- Theme 5 - 6 Stage Pathway Model – Prison Links and Peer Mentor
- Theme 6 – Governance

# **BRAY COMMUNITY ADDICTION TEAM CLG (A COMPANY LIMITED BY GUARANTEE)**

## **DIRECTORS' REPORT (CONTINUED)**

*FOR THE YEAR ENDED 31 DECEMBER 2021*

(continued)

### **c. Activities for achieving objectives**

- Service User Involvement Framework
- Complaint's policy review and dissemination
- Review of QuADs Standards in line with Safer Better Healthcare and subsequent Quality Improvement Plans
- Service User meetings and feedback sessions held with service users
- Development of Service User Information Booklet
- Staff trained and certified in Adolescent Community Reinforcement Approach
- Staff trained as Coder/Supervisors in Community Reinforcement Approach
- Under 18 Service operating 3 days per week
- Needle Exchange service daily in Boghall Road
- Drop-in service daily in Dublin Road
- Outreach conducted three days per week
- Key working and care plan meetings offered daily from Boghall Road and Dublin Road
- Case conferences coordinated and attended when required
- Peer Led Mutual Aid Group (SMART Recovery) 3 meetings per week
- Key working for family members
- Community Prison Links Service engaging with people from Bray who are in prison
- Peer Mentor Service engaging with people from Bray who have been released from prison

### **ACHIEVEMENTS AND PERFORMANCE**

The Annual Report for 2021 will not be available until April 2022. However, during 2021, 624 individuals attended BCAT service, some using more than one service. There is a slight decrease in numbers due to the Covid-19 Global Pandemic.

#### **a. Key financial performance indicators**

Bray Community Addiction Team operated within budget in 2021 across all cost headings updated all of the financial policies to be in line with the National Financial Regulations.

#### **b. Review of activities**

Overall, the Board of Directors is satisfied that all steps have been taken to ensure that BCAT meets its governance and fiscal responsibilities. It has implemented the recommendations of the HSE Compliance Audit 2019.

#### **c. Covid-19**

The Board are satisfied, that despite the challenges posed by Covid-19, and due to the efforts of the BCAT staff, the organization has continued to provide normal services in so far as possible.

# **BRAY COMMUNITY ADDICTION TEAM CLG**

## **(A COMPANY LIMITED BY GUARANTEE)**

### **DIRECTORS' REPORT (CONTINUED)**

*FOR THE YEAR ENDED 31 DECEMBER 2021*

#### **FINANCIAL REVIEW**

##### **a. Going concern**

After making appropriate enquiries, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

##### **b. Principal funding**

BCAT received funding from the:

Health Services Executive (HSE)	€ 731,553.00
Department of Justice	€ 72,893.00
Grants	€ 6,705.00
Donations	€ 1,870.00

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **a. Constitution**

The company is a company limited by guarantee, registered under Part 18 of the Companies Act 2014 and is a registered charity under the charity number 19428. The company agreed a revised Constitution on 22 June 2017 at an EGM.

The principal aim of the company is to work with people with drug/alcohol problems and their families using a community development approach to provide quality professional services to ideally lead towards a drug free lifestyle, while at the same time creating an environment of acceptance and respect for those who are unable to achieve a drug free lifestyle. The company is a limited by guarantee (CLG), not for profit organisation.

##### **b. Methods of appointment or election of Directors**

The management of the Company is the responsibility of the Directors who are elected and co-opted under the terms of the Memorandum of Association.

##### **c. Pay policy for senior staff**

All salaries changed in 2021 in line with Section 39 Pay Restoration but are still aligned to HSE pay scales.

##### **d. Organisational structure and decision making**

BCAT is managed by a Board of Directors. The Board of Directors is responsible for the governance and oversight of the operations of the project. The Board of Directors devolves operational responsibility to the Manager.

The Board of Directors meets six times a year and the Finance; Audit & Risk, Quality and Safety, Resource and Strategy Committees meet twelve times per year. Minutes are kept of each meeting and decisions are recorded on a Decision Log.

# **BRAY COMMUNITY ADDICTION TEAM CLG (A COMPANY LIMITED BY GUARANTEE)**

## **DIRECTORS' REPORT (CONTINUED)**

*FOR THE YEAR ENDED 31 DECEMBER 2021*

### **STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)**

#### **e. Financial risk management**

The Directors have assessed the major risks to which the company is exposed across the headings outlined below and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

- Governance and Management
- Operational Risks
- Financial Risks
- Environmental or external factors
- Compliance Risk

### **PLANS FOR FUTURE PERIODS**

#### **Future developments**

Future developments for 2021 include the continued development of the Under 18's service, the continued implementation of the recommendations of the U18s evaluation; the implementation of the Safer Better Health Care standards within the organisation, Compliance with Charities Governance Code, research and development of Stabilization program.

The Board of Directors will continue to receive expert advice in 2022 to ensure that it is fulfilling its governance responsibilities. The Board of Directors is open to considering any new developments in the future if a need is identified.

#### **Post balance sheet events**

The Covid-19 Global Pandemic continues to impact how services are provided.



**BRAY COMMUNITY ADDICTION TEAM CLG  
(A COMPANY LIMITED BY GUARANTEE)**

**DIRECTORS' REPORT (CONTINUED)**

*FOR THE YEAR ENDED 31 DECEMBER 2021*

**DISCLOSURE OF INFORMATION TO AUDITORS**

Each of the persons who are Directors at the time when this Directors' report is approved has confirmed that:

- so far as that Director is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Director has taken all the steps that ought to have been taken as a Director in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

**AUDITORS**

The auditors, Ormsby & Rhodes, have indicated their willingness to continue in office in accordance with section 383(2) of the Companies Act 2014.

Approved by order of the members of the board of Directors and signed on their behalf by:

DocuSigned by:  
*Donal Quill*  
DPE6D27940ES46T1.....  
**Directors**

DocuSigned by:  
*Michael Mason*  
E1CD673203E44CP.....  
**Director**

Date: 10 April 2022

Date: 10 April 2022

## **BRAY COMMUNITY ADDICTION TEAM CLG (A COMPANY LIMITED BY GUARANTEE)**

### **INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF BRAY COMMUNITY ADDICTION TEAM CLG**

#### **OPINION**

We have audited the financial statements of Bray Community Addiction Team CLG (the 'Company') for the year ended 31 December 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including a 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 Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (FRS 102) issued by the Financial Reporting Council and the 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 state of the charitable company's affairs as at 31 December 2021 and of its incoming resources and application of resources, including its income and expenditure;
- have been properly prepared in accordance with Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' issued by the Financial Reporting Council and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102; and
- have been 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 in the Auditors' 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 issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), 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 Charitable Company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

**BRAY COMMUNITY ADDICTION TEAM CLG  
(A COMPANY LIMITED BY GUARANTEE)**

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF BRAY COMMUNITY  
ADDICTION TEAM CLG (CONTINUED)**

**OTHER INFORMATION**

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

In connection with our audit of the financial statements, 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 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.

**OPINION ON OTHER MATTERS**

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

- in our opinion, the information given in the Directors' Report is consistent with the financial statements; and
- in our opinion, the Directors' Report has been prepared in accordance with 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, and the financial statements are in agreement with the accounting records.

**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 material misstatements in the Directors' 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 made. We have nothing to report in this regard.

## **BRAY COMMUNITY ADDICTION TEAM CLG (A COMPANY LIMITED BY GUARANTEE)**

### **INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF BRAY COMMUNITY ADDICTION TEAM CLG (CONTINUED)**

#### **RESPONSIBILITIES OF DIRECTORS FOR THE FINANCIAL STATEMENTS**

As explained more fully in the Directors' responsibilities statement, the Directors (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Directors 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 Charitable Company'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 the Directors either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.


#### **AUDITORS' 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 Auditors' 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 located on the IAASA's website at: [https://www.iaasa.ie/Publications/ISA 700 \(Ireland\)](https://www.iaasa.ie/Publications/ISA 700 (Ireland)). The description forms part of our Auditors' Report.

#### **THE PURPOSE OF OUR AUDIT AND TO WHOM WE OWE OUR RESPONSIBILITIES**

This report is made solely to the Company's Members as a body. Our audit has been undertaken so that we might state to the Company's Members as a body those matters we are required to state to them in an Auditors' 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's Members as a body, for our audit work, for this report, or for the opinions we have formed.

DocuSigned by:  
  
4FF224AC31834B4...  
**Colm Duggan**

**for and behalf of**

**Ormsby & Rhodes**  
Chartered Accountants and Statutory Audit Firm  
9 Clare Street  
Dublin 2  
Date: 10 April 2022

**BRAY COMMUNITY ADDICTION TEAM CLG**  
**(A COMPANY LIMITED BY GUARANTEE)**

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)**

*FOR THE YEAR ENDED 31 DECEMBER 2021*

	Note	Unrestricted funds 2021 €	Restricted funds 2021 €	Total funds 2021 €	Total funds 2020 €
<b>INCOME FROM:</b>					
Donations and legacies	4	3,575	-	3,575	11,143
Charitable activities	5	-	809,446	809,446	778,925
		<u>3,575</u>	<u>809,446</u>	<u>813,021</u>	<u>790,068</u>
<b>TOTAL INCOME</b>					
<b>EXPENDITURE ON:</b>					
Charitable activities	6	-	828,710	828,710	802,016
		<u>-</u>	<u>828,710</u>	<u>828,710</u>	<u>802,016</u>
<b>TOTAL EXPENDITURE</b>					
<b>NET INCOME/(EXPENDITURE)</b>					
		<u>3,575</u>	<u>(19,264)</u>	<u>(15,689)</u>	<u>(11,948)</u>
<b>Net income/(expenditure)</b>					
Transfers between funds	14	3,575 (145)	(19,264) 145	(15,689) -	(11,948) -
		<u>3,430</u>	<u>(19,119)</u>	<u>(15,689)</u>	<u>(11,948)</u>
<b>NET MOVEMENT IN FUNDS</b>					
<b>RECONCILIATION OF FUNDS:</b>					
Total funds brought forward		6,600	85,327	91,927	103,875
Net movement in funds		3,430	(19,119)	(15,689)	(11,948)
		<u>10,030</u>	<u>66,208</u>	<u>76,238</u>	<u>91,927</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>					

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 14 to 27 form part of these financial statements.

**BRAY COMMUNITY ADDICTION TEAM CLG**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**REGISTERED NUMBER: 353429**

**BALANCE SHEET**

*AS AT 31 DECEMBER 2021*

	Note	2021 €	2020 €
<b>Fixed assets</b>			
Tangible assets	10	47,726	61,646
		<u>47,726</u>	<u>61,646</u>
<b>Current assets</b>			
Debtors	11	19,248	16,972
Cash at bank and in hand		29,530	34,513
		<u>48,778</u>	<u>51,485</u>
Creditors: amounts falling due within one year	12	(20,266)	(21,204)
<b>Net current assets</b>		<u>28,512</u>	<u>30,281</u>
<b>Total assets less current liabilities</b>		<u>76,238</u>	<u>91,927</u>
<b>Net assets excluding pension asset</b>		<u>76,238</u>	<u>91,927</u>
<b>Total net assets</b>		<u><u>76,238</u></u>	<u><u>91,927</u></u>
<b>Charity funds</b>			
Restricted funds	14	66,208	85,327
Unrestricted funds	14	10,030	6,600
<b>Total funds</b>		<u><u>76,238</u></u>	<u><u>91,927</u></u>

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Directors and signed on their behalf by:

DocuSigned by:  
  
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**Director**

DocuSigned by:  
  
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**Director**

Date: 10 April 2022

The notes on pages 14 to 27 form part of these financial statements.

**BRAY COMMUNITY ADDICTION TEAM CLG  
(A COMPANY LIMITED BY GUARANTEE)**

**STATEMENT OF CASH FLOWS**

*FOR THE YEAR ENDED 31 DECEMBER 2021*

		<b>2021</b>	2020
		€	€
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Net cash used in operating activities	17	<b>(236)</b>	7,310
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Purchase of tangible fixed assets		<b>(4,747)</b>	(28,934)
<b>NET CASH USED IN INVESTING ACTIVITIES</b>			
		<b>(4,747)</b>	<b>(28,934)</b>
<b>CHANGE IN CASH AND CASH EQUIVALENTS IN THE YEAR</b>			
Cash and cash equivalents at the beginning of the year		<b>34,513</b>	56,137
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR</b>			
	18	<b>29,530</b>	34,513

The notes on pages 14 to 27 form part of these financial statements

# **BRAY COMMUNITY ADDICTION TEAM CLG (A COMPANY LIMITED BY GUARANTEE)**

## **NOTES TO THE FINANCIAL STATEMENTS**

*FOR THE YEAR ENDED 31 DECEMBER 2021*

### **1. GENERAL INFORMATION**

Bray Community Addiction Team CLG is a company limited by guarantee incorporated in the Republic of Ireland. The company operates out of its registered office at 4B Dublin Road, Bray, County Wicklow.

The principal activity of the company is addiction support.

### **2. ACCOUNTING POLICIES**

#### **2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and Companies Act 2014.

Bray's Community Addiction Team CLG functional and presentational currency is Euro.

The financial statements fully comply with FRS 102 and SORP (FRS 102).

Bray's Community Addiction Team CLG meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

#### **2.2 Company status**

The company is a company limited by guarantee. In the event of the company being wound up, the liability in respect of the guarantee is limited to €1 per member of the company.

#### **2.3 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Directors in furtherance of the general objectives of the Company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.



# **BRAY COMMUNITY ADDICTION TEAM CLG (A COMPANY LIMITED BY GUARANTEE)**

## **NOTES TO THE FINANCIAL STATEMENTS**

*FOR THE YEAR ENDED 31 DECEMBER 2021*

### **2. ACCOUNTING POLICIES (CONTINUED)**

#### **2.4 Income**

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the company is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the company has been notified of the executor's intention to make a distribution. Where legacies have been notified to the company, or the company is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

#### **2.5 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Support costs are those costs incurred directly in support of expenditure on the objects of the company and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

Charitable activities and Governance costs are costs incurred on the company's educational operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

# **BRAY COMMUNITY ADDICTION TEAM CLG**

## **(A COMPANY LIMITED BY GUARANTEE)**

### **NOTES TO THE FINANCIAL STATEMENTS**

*FOR THE YEAR ENDED 31 DECEMBER 2021*

#### **2. ACCOUNTING POLICIES (CONTINUED)**

##### **2.6 Tangible fixed assets and depreciation**

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities incorporating income and expenditure account.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures and fittings	- 15% straight line
Office equipment	- Over 3 years
Leasehold improvements	- Straight line over the life of the lease

##### **2.7 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the Bank.

##### **2.8 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

##### **2.9 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

##### **2.10 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

# **BRAY COMMUNITY ADDICTION TEAM CLG (A COMPANY LIMITED BY GUARANTEE)**

## **NOTES TO THE FINANCIAL STATEMENTS**

*FOR THE YEAR ENDED 31 DECEMBER 2021*

### **2. ACCOUNTING POLICIES (CONTINUED)**

#### **2.11 Financial instruments**

The Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

### **JUDGEMENTS IN APPLYING ACCOUNTING POLICIES AND KEY SOURCES OF ESTIMATION**

#### **3. UNCERTAINTY**

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses.

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

The Company makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions 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) Useful economic life of tangible assets**

The annual depreciation charge for tangible assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are re-assessed annually. They are amended when necessary to reflect current estimates, based on future investments, economic utilisation and the physical condition of the assets.

**BRAY COMMUNITY ADDICTION TEAM CLG**  
**(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS**

*FOR THE YEAR ENDED 31 DECEMBER 2021*

**4. INCOME FROM DONATIONS AND LEGACIES**

	<b>Unrestricted funds 2021 €</b>	<b>Restricted funds 2021 €</b>	<b>Total funds 2021 €</b>	<b>Total funds 2020 €</b>
Donations	1,870	-	<b>1,870</b>	743
Grants	1,705	-	<b>1,705</b>	-
Grant income	-	-	-	10,400
	<u>3,575</u>	<u>-</u>	<u><b>3,575</b></u>	<u>11,143</u>
<b>TOTAL 2020</b>	<u>743</u>	<u>10,400</u>	<u>11,143</u>	

**5. INCOME FROM CHARITABLE ACTIVITIES**

	<b>Restricted funds 2021 €</b>	<b>Total funds 2021 €</b>	<b>Total funds 2020 €</b>
Addiction Support	809,446	<b>809,446</b>	778,925
	<u>809,446</u>	<u><b>809,446</b></u>	<u>778,925</u>

**6. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES**

**Summary by fund type**

	<b>Restricted funds 2021 €</b>	<b>Total funds 2021 €</b>	<b>Total funds 2020 €</b>
Addiction Support	828,710	<b>828,710</b>	802,016
	<u>828,710</u>	<u><b>828,710</b></u>	<u>802,016</u>
<b>Total 2020</b>	<u>802,016</u>	<u>802,016</u>	

**BRAY COMMUNITY ADDICTION TEAM CLG  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS**

*FOR THE YEAR ENDED 31 DECEMBER 2021*

**7. ANALYSIS OF EXPENDITURE BY ACTIVITIES**

	<b>Activities undertaken directly 2021 €</b>	<b>Support costs 2021 €</b>	<b>Total funds 2021 €</b>	<b>Total funds 2020 €</b>
Addiction Support	638,344	190,366	<b>828,710</b>	802,016

**ANALYSIS OF DIRECT COSTS**

	<b>Total funds 2021 €</b>	<b>Total funds 2020 €</b>
Staff costs	<b>603,115</b>	594,861
Management and staff training	<b>7,178</b>	585
Programme running costs	<b>24,246</b>	28,526
Motor, travel & subsistence	<b>3,805</b>	2,054
	<b>638,344</b>	626,026

**BRAY COMMUNITY ADDICTION TEAM CLG**  
**(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS**

*FOR THE YEAR ENDED 31 DECEMBER 2021*

**7. ANALYSIS OF EXPENDITURE BY ACTIVITIES (CONTINUED)**

**ANALYSIS OF SUPPORT COSTS**

	<b>Addiction Support 2021 €</b>	<b>Total funds 2021 €</b>	Total funds 2020 €
Depreciation	18,669	<b>18,669</b>	18,110
Rent & rates	87,500	<b>87,500</b>	87,500
Insurance	16,073	<b>16,073</b>	13,713
Light & heat	13,999	<b>13,999</b>	10,262
Cleaning	5,539	<b>5,539</b>	5,539
Repairs & Maintenance	11,499	<b>11,499</b>	9,912
Printing, postage & Stationery	4,087	<b>4,087</b>	3,677
Advertising & promotion	219	<b>219</b>	130
Telephone	11,146	<b>11,146</b>	10,602
Computer costs	7,915	<b>7,915</b>	5,410
Consultancy fees	6,104	<b>6,104</b>	3,586
Subscriptions	646	<b>646</b>	455
Bank charges	380	<b>380</b>	348
Auditors' remuneration	6,590	<b>6,590</b>	6,746
	<u>190,366</u>	<u><b>190,366</b></u>	<u>175,990</u>

**8. AUDITORS' REMUNERATION**

The auditors' remuneration amounts to an auditor fee of €5,090 (2020 - €5,246), and other company secretarial services provided by the auditors of €1,500 (2020 - €1,500).

**BRAY COMMUNITY ADDICTION TEAM CLG**  
**(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS**

*FOR THE YEAR ENDED 31 DECEMBER 2021*

**9. STAFF COSTS**

	<b>2021</b>	2020
	€	€
Wages and salaries	<b>543,470</b>	536,407
Social security costs	<b>59,645</b>	58,454
	<u><b>603,115</b></u>	<u>594,861</u>

The average number of persons employed by the Company during the year was as follows:

	<b>2021</b>	2020
	No.	No.
Management	<b>1</b>	1
Administration	<b>1</b>	1
Project Leaders	<b>2</b>	2
Project Workers	<b>11</b>	12
	<u><b>15</b></u>	<u>16</u>

No employee received remuneration amounting to more than €70,000 in either year.

There were no key management personnel other than the directors who did not receive any remuneration during the year (2020: NIL).

Capitalised employee costs during the year amounted to €NIL (2020: €NIL).

**BRAY COMMUNITY ADDICTION TEAM CLG**  
**(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS**

*FOR THE YEAR ENDED 31 DECEMBER 2021*

**10. TANGIBLE FIXED ASSETS**

	Fixtures and fittings €	Office equipment €	Other fixed assets €	Total €
<b>Cost or Valuation</b>				
At 1 January 2021	68,142	62,550	118,679	249,371
Additions	4,459	290	-	4,749
At 31 December 2021	<u>72,601</u>	<u>62,840</u>	<u>118,679</u>	<u>254,120</u>
<b>Depreciation</b>				
At 1 January 2021	45,541	53,754	88,430	187,725
Charge for the year	4,250	6,845	7,574	18,669
At 31 December 2021	<u>49,791</u>	<u>60,599</u>	<u>96,004</u>	<u>206,394</u>
<b>Net book value</b>				
At 31 December 2021	<u><u>22,810</u></u>	<u><u>2,241</u></u>	<u><u>22,675</u></u>	<u><u>47,726</u></u>
At 31 December 2020	<u><u>22,601</u></u>	<u><u>8,796</u></u>	<u><u>30,249</u></u>	<u><u>61,646</u></u>



**BRAY COMMUNITY ADDICTION TEAM CLG**  
**(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS**

*FOR THE YEAR ENDED 31 DECEMBER 2021*

**11. DEBTORS**

	<b>2021</b>	2020
	€	€
<b>Due within one year</b>		
Prepayments and accrued income	19,248	16,972
	<u>19,248</u>	<u>16,972</u>
	<u><u>19,248</u></u>	<u><u>16,972</u></u>

**12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2021</b>	2020
	€	€
Trade creditors	1,276	689
Other taxation and social security	13,216	14,740
Accruals and deferred income	5,774	5,775
	<u>20,266</u>	<u>21,204</u>
	<u><u>20,266</u></u>	<u><u>21,204</u></u>

	<b>2021</b>	2020
	€	€
<b>Other taxation and social security</b>		
PAYE control account	13,216	14,740
	<u>13,216</u>	<u>14,740</u>
	<u><u>13,216</u></u>	<u><u>14,740</u></u>

**13. FINANCIAL INSTRUMENTS**

	<b>2021</b>	2020
	€	€
<b>Financial liabilities (due within one year) measured at amortised costs:</b>		
Trade creditors	1,276	689
	<u>1,276</u>	<u>689</u>
	<u><u>1,276</u></u>	<u><u>689</u></u>

**BRAY COMMUNITY ADDICTION TEAM CLG**  
**(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS**

*FOR THE YEAR ENDED 31 DECEMBER 2021*

**14. STATEMENT OF FUNDS**

**STATEMENT OF FUNDS - CURRENT YEAR**

	Balance at 1 January 2021 €	Income €	Expenditure €	Transfers in/out €	Balance at 31 December 2021 €
<b>Unrestricted funds</b>					
General Funds - all funds	6,600	3,575	-	(145)	10,030
<b>Restricted funds</b>					
Restricted Funds - all funds	85,327	809,446	(828,710)	145	66,208
<b>Total of funds</b>	<b>91,927</b>	<b>813,021</b>	<b>(828,710)</b>	<b>-</b>	<b>76,238</b>

**STATEMENT OF FUNDS - PRIOR YEAR**

	Balance at 1 January 2020 €	Income €	Expenditure €	Transfers in/out €	Balance at 31 December 2020 €
<b>Unrestricted funds</b>					
General Funds - all funds	29,121	743	-	(23,264)	6,600
<b>Restricted funds</b>					
Restricted Funds - all funds	74,754	789,325	(802,016)	23,264	85,327
<b>Total of funds</b>	<b>103,875</b>	<b>790,068</b>	<b>(802,016)</b>	<b>-</b>	<b>91,927</b>

**BRAY COMMUNITY ADDICTION TEAM CLG  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS**

*FOR THE YEAR ENDED 31 DECEMBER 2021*

**15. SUMMARY OF FUNDS**

**SUMMARY OF FUNDS - CURRENT YEAR**

	Balance at 1 January 2021 €	Income €	Expenditure €	Transfers in/out €	Balance at 31 December 2021 €
General funds	6,600	3,575	-	(145)	10,030
Restricted funds	85,327	809,446	(828,710)	145	66,208
	<u>91,927</u>	<u>813,021</u>	<u>(828,710)</u>	<u>-</u>	<u>76,238</u>

**SUMMARY OF FUNDS - PRIOR YEAR**

	Balance at 1 January 2020 €	Income €	Expenditure €	Transfers in/out €	Balance at 31 December 2020 €
General funds	29,121	743	-	(23,264)	6,600
Restricted funds	74,754	789,325	(802,016)	23,264	85,327
	<u>103,875</u>	<u>790,068</u>	<u>(802,016)</u>	<u>-</u>	<u>91,927</u>

**BRAY COMMUNITY ADDICTION TEAM CLG**  
**(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS**

*FOR THE YEAR ENDED 31 DECEMBER 2021*

**16. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

**ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR**

	<b>Unrestricted funds 2021 €</b>	<b>Restricted funds 2021 €</b>	<b>Total funds 2021 €</b>
Tangible fixed assets	-	47,726	47,726
Current assets	10,030	38,748	48,778
Creditors due within one year	-	(20,266)	(20,266)
<b>TOTAL</b>	<b>10,030</b>	<b>66,208</b>	<b>76,238</b>

**ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR**

	<b>Unrestricted funds 2020 €</b>	<b>Restricted funds 2020 €</b>	<b>Total funds 2020 €</b>
Tangible fixed assets	-	61,646	61,646
Current assets	6,600	44,885	51,485
Creditors due within one year	-	(21,204)	(21,204)
<b>TOTAL</b>	<b>6,600</b>	<b>85,327</b>	<b>91,927</b>

**BRAY COMMUNITY ADDICTION TEAM CLG**  
**(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

**17. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	<b>2021</b>	2020
	€	€
Net income for the year (as per Statement of Financial Activities)	<b>(15,689)</b>	(11,948)
<b>ADJUSTMENTS FOR:</b>		
Depreciation charges	<b>18,669</b>	18,110
Decrease/(increase) in debtors	<b>(2,276)</b>	227
Increase/(decrease) in creditors	<b>(938)</b>	921
<b>NET CASH PROVIDED BY/(USED IN) OPERATING ACTIVITIES</b>	<b>(234)</b>	7,310

**18. ANALYSIS OF CASH AND CASH EQUIVALENTS**

	<b>2021</b>	2020
	€	€
Cash in hand	<b>29,530</b>	34,513
<b>TOTAL CASH AND CASH EQUIVALENTS</b>	<b>29,530</b>	34,513

**19. ANALYSIS OF NET DEBT**

	<b>At 1 January</b>	<b>Cash flows</b>	<b>At 31</b>
	<b>2021</b>	<b>2021</b>	<b>December</b>
	€	€	€
Cash at bank and in hand	<b>34,513</b>	<b>(4,983)</b>	<b>29,530</b>
	<b>34,513</b>	<b>(4,983)</b>	<b>29,530</b>

**20. APPROVAL OF FINANCIAL STATEMENTS**

The board of directors approved these financial statements for issue on 10 April 2022