

Darndale Belcamp Drug Awareness Group Company Limited by Guarantee
Annual Report and Financial Statements
for the financial year ended 31 December 2022

Company Number: 426490

Darndale Belcamp Drug Awareness Group Company Limited by Guarantee
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**Darndale Belcamp Drug Awareness Group Company Limited by Guarantee
DIRECTORS AND OTHER INFORMATION**

Directors	Catherine Mitchell Brigid Murray Sr. Mary Connaire Eithne Nic Dhomhnaill Declan Andrews (Resigned 22 September 2022) Shane Loftus Aoife Breen
Company Secretary	Eithne Ni Domhnaill (Appointed 22 September 2022) Declan Andrews (Resigned 22 September 2022)
Company Number	426490
Charity Number	20067656
Registered Office	Unit 3 Rear of the Parish Hall Darndale Dublin 17 Co. Dublin Ireland
Business Address	Unit 3 Rear of the Parish Hall Darndale Dublin 17 Co. Dublin Ireland
Auditors	WalshGibbons Certified Public Accountant and Registered Auditors 3a St Brendans Avenue Artane Dublin 5 Ireland
Bankers	Bank of Ireland Coolock Village Dublin

Darndale Belcamp Drug Awareness Group 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

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

The organisation was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed by its Constitution and managed by a Board of Directors/Trustees.

The organisation has been granted charitable tax status under Sections 207 and 208 of the Taxes Consolidation Act 1997, Charity No CHY17924 and is registered with the Charities Regulatory Authority.

The charity is fully funded by the HSE for its core activities.

The charity's objects and principal activities are:

- The promotion of health, including the prevention or relief of sickness, disease or human suffering.
- To support drug users and their families to identify ways in which they can lead an enhanced lifestyle.
- To network with statutory and community agencies.
- To ensure clients receive quality services and to raise awareness of the complex environment of drug use to the wider community.

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

Financial Results

The surplus/(deficit) for the financial year after providing for depreciation amounted to €20,102 (2021 - €(10,529)).

At the end of the financial year, the company has assets of €180,696 (2021 - €221,634) and liabilities of €43,743 (2021 - €104,783). The net assets of the company have increased by €20,102.

Directors and Secretary

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

Catherine Mitchell
Brigid Murray
Sr. Mary Connaire
Eithne Nic Dhomhnaill
Declan Andrews (Resigned 22 September 2022)
Shane Loftus
Aoife Breen

The secretaries who served during the financial year were:

Eithne Ni Domhnaill (Appointed 22 September 2022)
Declan Andrews (Resigned 22 September 2022)

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

Future Developments

The directors are not expecting to make significant changes in the nature of the company's activities in the future.

Auditors

The auditors, WalshGibbons, (Certified Public Accountant) have indicated their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

Darndale Belcamp Drug Awareness Group Company Limited by Guarantee DIRECTORS' REPORT

for the financial year ended 31 December 2022

Principal Risks and Uncertainties

The Directors have identified that the key risks and uncertainties the Charity faces relate to the risk of a decrease in the level of funding and the potential increase in compliance requirements.

The charity mitigates these risks as follows:

- The charity continually monitors the level of activity. The charity maintains significant cash reserves.
- The charity closely monitors emerging changes to regulations and legislation on an on-going basis.

Small company exemptions

The entity has availed of the small companies exemption contained in the Companies Act 2014 with regard to the requirement for exclusion of certain information in the director's report.

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 Unit 3, Rear of the Parish Hall, Darndale, Dublin 17, Co. Dublin.

Signed on behalf of the board



Aoife Breen
Director



Shane Loftus
Director

31 March 2023

Darndale Belcamp Drug Awareness Group 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" 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.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Signed on behalf of the board


Aoife Breen
Director


Shane Loftus
Director

31 March 2023

INDEPENDENT AUDITOR'S REPORT

to the Members of Darndale Belcamp Drug Awareness Group Company Limited by Guarantee

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Darndale Belcamp Drug Awareness Group 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 Cash Flow Statement and the related 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.

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"; 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 Darndale Belcamp Drug Awareness Group 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 6, 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.

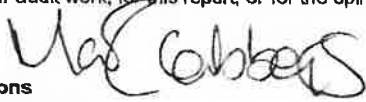
Auditor's responsibilities for the audit of the financial statements

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 9, 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.


Mark Gibbons
for and on behalf of
WALSHGIBBONS
Certified Public Accountant and Registered Auditors
3a St Brendans Avenue
Artane
Dublin 5
Ireland

31 March 2023

Darndale Belcamp Drug Awareness Group 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.

Darndale Belcamp Drug Awareness Group Company Limited by Guarantee
INCOME AND EXPENDITURE ACCOUNT
for the financial year ended 31 December 2022

	Notes	2022 €	2021 €
Income		401,562	269,933
Expenditure		(381,460)	(280,462)
Surplus/(deficit) for the financial year	13	<u>20,102</u>	<u>(10,529)</u>
Total comprehensive income		20,102	(10,529)
Retained surplus brought forward		<u>116,851</u>	<u>127,380</u>
Retained surplus carried forward		<u><u>136,953</u></u>	<u><u>116,851</u></u>

Damdale Belcamp Drug Awareness Group Company Limited by Guarantee
BALANCE SHEET
as at 31 December 2022

	Notes	2022 €	2021 €
Fixed Assets			
Tangible assets	7	<u>39,016</u>	<u>38,916</u>
Current Assets			
Debtors	8	2,432	1,907
Cash and cash equivalents		<u>139,248</u>	<u>180,811</u>
		<u>141,680</u>	<u>182,718</u>
Creditors: amounts falling due within one year	10	<u>(43,743)</u>	<u>(104,783)</u>
Net Current Assets		<u>97,937</u>	<u>77,935</u>
Total Assets less Current Liabilities		<u>136,953</u>	<u>116,851</u>
Reserves			
Income and expenditure account	13	<u>136,953</u>	<u>116,851</u>
Members' Funds		<u>136,953</u>	<u>116,851</u>

The financial statements have been prepared in accordance with the small companies' regime.

Approved by the board on 31 March 2023 and signed on its behalf by:


Aoife Breen
Director


Shane Loftus
Director

Darndale Belcamp Drug Awareness Group Company Limited by Guarantee
CASH FLOW STATEMENT

for the financial year ended 31 December 2022

	Notes	2022 €	2021 €
Cash flows from operating activities			
Surplus/(deficit) for the financial year		20,102	(10,529)
Adjustments for:			
Depreciation		9,176	10,647
		<u>29,278</u>	<u>118</u>
Movements in working capital:			
Movement in debtors		(525)	(869)
Movement in creditors		(61,040)	96,630
		<u>(32,287)</u>	<u>95,879</u>
Cash flows from Investing activities			
Payments to acquire tangible assets		(9,276)	(5,691)
		<u>(41,563)</u>	<u>90,188</u>
Net (decrease)/increase in cash and cash equivalents		(41,563)	90,188
Cash and cash equivalents at beginning of financial year		180,811	90,623
Cash and cash equivalents at end of financial year	9	139,248	180,811

Darndale Belcamp Drug Awareness Group Company Limited by Guarantee NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2022

1. General Information

Darndale Belcamp Drug Awareness Group Company Limited by Guarantee is a company limited by guarantee incorporated in the Republic of Ireland.

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 on the going concern basis and in accordance with generally accepted accounting principles in Ireland and Irish statute comprising the Companies Act 2014 and in accordance with the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland (FRS 102) issued by the Financial Reporting Council.

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" 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.

Income

All incoming resources are included in the Income Statement when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

- Voluntary income received by way of donations are included when received.

- Income from services rendered, where entitlement is not conditional on the delivery of specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

All incoming resources are included in the Income Statement when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

Government Grants

Grants relating to expenditure on tangible fixed assets are credited to the income and expenditure account at the same rate as the depreciation on the assets to which the grant relates. The deferred element of grants is included in creditors as deferred income.

Grants of a revenue nature are recognised in the income and expenditure account in the same period as the related expenditure.

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:

Portacabin	-	12.5% Straight line
Fixtures, fittings and equipment	-	12.5% Straight Line

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.

Darndale Belcamp Drug Awareness Group Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

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.

Taxation

The company is a corporation tax exempt company CHY Number 17924, RCN 20067656

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/(deficit)	2022	2021
	€	€
Operating surplus/(deficit) is stated after charging:		
Depreciation of tangible assets	<u>9,176</u>	<u>10,647</u>

6. Employees

The average monthly number of employees, including directors, during the financial year was 7, (2021 - 6).

	2022	2021
	Number	Number
Administration	<u>7</u>	<u>6</u>

7. Tangible assets

	Portacabin	Fixtures, fittings and equipment	Total
	€	€	€
Cost			
At 1 January 2022	17,545	132,499	150,044
Additions	-	9,276	9,276
At 31 December 2022	<u>17,545</u>	<u>141,775</u>	<u>159,320</u>
Depreciation			
At 1 January 2022	17,545	93,583	111,128
Charge for the financial year	-	9,176	9,176
At 31 December 2022	<u>17,545</u>	<u>102,759</u>	<u>120,304</u>
Net book value			
At 31 December 2022	<u>-</u>	<u>39,016</u>	<u>39,016</u>
At 31 December 2021	<u>-</u>	<u>38,916</u>	<u>38,916</u>

8. Debtors	2022	2021
	€	€
Trade debtors	1,266	-
Prepayments	1,166	1,907
	<u>2,432</u>	<u>1,907</u>

Darndale Belcamp Drug Awareness Group Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS continued
for the financial year ended 31 December 2022

9.	Cash and cash equivalents	2022	2021
		€	€
	Cash and bank balances	<u>139,248</u>	<u>180,811</u>
10.	Creditors	2022	2021
	Amounts falling due within one year	€	€
	Trade creditors	138	-
	Taxation	7,953	5,802
	Other creditors	3,816	2,702
	Accruals	2,522	3,568
	Deferred Income	<u>29,314</u>	<u>92,711</u>
		<u>43,743</u>	<u>104,783</u>

11. State Funding

Agency	Health Service Executive
Government Department	Department of Public Health
Grant Programme	Low threshold community addiction services
Purpose of the Grant	Funding to assist the objective of reducing low threshold community addiction services.
Term	N/A
Total Fund 2022	€400,712
Expenditure	€379,728
Fund deferred or due at financial year end	Nil
Received in the financial year	€313,251
Capital Grant	No
Restriction on use	Expenditure relating to Project is to support Low threshold Community Addition Services
Agency	Dublin City Council
Government Department	Dublin City Council
Grant Programme	N/A
Purpose of Grant	Outdoor Shelter Funding
Term	N/A
Total Fund	€3,000
Expenditure	Nil
Deferred or due at Period end	€2,250
Received in the year	Nil
Capital Grant	Yes
Restriction on Use	Outdoor Shelter Funding
Agency	Health Service Executive
Purpose	Grade IV SOAR Practitioner Role
Term	N/A
Total Fund	€17,725
Expenditure in Year	€Nil
Deferred at Year end	€17,725
Received in Year	€17,725
Capital	No
Restriction on Use	Yes
Agency	Health Service Executive
Government Department	Department of Public Health
Purpose	Outdoor Shelter Funding
Term	N/A
Total Fund	€3,000
Expenditure	Nil
Fund Deferred	€2,250
Capital	Yes
Restriction of Use	Outdoor Shelter

Darndale Belcamp Drug Awareness Group Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS continued
for the financial year ended 31 December 2022

Agency	Health Service Executive
Government Department	Department of Public Health
Purpose	Crack Cocaine Programme
Term	N/A
Total Fund	€7,089.18
Expenditure in year	Nil
Deferred at Year end	€7,089.18
Received in Year	€7,089.18
Capital	No
Restriction on Use	Yes

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 the costs, charges and expenses of winding up and for the adjustment of the rights of the contributors among themselves such amount as may be required, not exceeding €1.

13. Income Statement

	2022 €	2021 €
At 1 January 2022	116,851	127,380
Surplus/(deficit) for the financial year	<u>20,102</u>	<u>(10,529)</u>
At 31 December 2022	<u><u>136,953</u></u>	<u><u>116,851</u></u>

14. Tax Clearance

Darndale Belcamp Drug Awareness Company Limited by Guarantee has an up to date tax clearance certificate.

15. Employee Benefits

The charity has one employee whose total employee benefits (excluding employer pension costs) for the reporting period exceeds €60,000 and a table has been prepared below to accompany the report as required under DPE 022/05/2013 Circular 13/2014.

	2022 €	2021 €
Salary Band 1 - €60,000 to €70,000	<u>1</u>	<u>1</u>

The directors of the company are voluntary and receive no remuneration, expenses or allowances for their continued and valuable contribution to the Charity.

16. Capital Commitments

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

17. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 31 March 2023.

DARDALE BELCAMP DRUG AWARENESS GROUP 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

Darndale Belcamp Drug Awareness Group 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	100	600
CDETB	-	5,352
HSE Funding- Project D17 ACT	87,461	9,539
Dublin North East Drug Task Force	76,000	76,000
HSE-previously RASP	52,000	-
Other income	-	500
HSE	180,192	164,476
HSE - Pay Restoration	5,059	12,716
Sundry income	750	750
	<u>401,562</u>	<u>269,933</u>
Expenditure		
Wages and salaries	282,344	185,265
Social welfare costs	31,199	21,408
Materials	1,086	3,161
Staff training and support	6,785	4,503
Client Support	14,489	4,560
Use of premises	300	2,100
Insurance	1,471	1,264
Light and heat	4,502	3,399
Programme Costs	5,520	11,060
CDETB Programme Costs	-	5,352
Printing, postage and stationery	338	2,478
Telephone	5,989	3,014
Contracts	11,600	18,938
Legal and professional	-	80
Bank charges	178	214
General expenses	(120)	5
Auditor's remuneration	6,603	3,014
Depreciation	9,176	10,647
	<u>381,460</u>	<u>280,462</u>
Net surplus/(deficit)	<u>20,102</u>	<u>(10,529)</u>