

**North Dublin Regional Drugs Task Force Company Limited by Guarantee**  
**Annual Report and Financial Statements**  
**for the financial year ended 31 December 2024**

# North Dublin Regional Drugs Task Force Company Limited by Guarantee

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# North Dublin Regional Drugs Task Force Company Limited by Guarantee

## DIRECTORS AND OTHER INFORMATION

<b>Directors</b>	Dean Mulligan Anthony Staines (Appointed 26 April 2024) Darragh O'Brien (Resigned 26 April 2024) Robert O'Donoghue
<b>Company Secretary</b>	Dean Mulligan
<b>Company Number</b>	544852
<b>Charity Number</b>	20204652
<b>Registered Office and Business Address</b>	33-34 Main Street Malahide Co. Dublin
<b>Auditors</b>	Dains Ireland Chartered Accountants and Statutory Audit Firm 38 Main Street Swords Co. Dublin
<b>Bankers</b>	Bank of Ireland Main Street Swords Co Dublin
<b>Solicitors</b>	Hennessy & Perrozzi Solicitors Unit 20/27 Town Centre Mall Swords Co. Dublin

# North Dublin Regional Drugs Task Force Company Limited by Guarantee DIRECTORS' REPORT

for the financial year ended 31 December 2024

The directors present their report and the audited financial statements for the financial year ended 31 December 2024.

## Principal Activity and Review of the Business

The principal activity of the company is to work in partnership to provide a coordinated response to substance use problems in the North Dublin area. It does this by working closely with community, voluntary and statutory partners to provide youth, adult and family services and by supporting existing projects and research on substance use to the benefit of the community. It operates a number of work streams under the headings:-

- (1) Treatment and Rehabilitation
- (2) Family Support
- (3) Early Intervention - Child and Family Programmes
- (4) Health Promotion
- (5) Community Engagement

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

There has been no significant change in these activities during the financial year ended 31 December 2024.

## Financial Results

The deficit for the financial year after providing for depreciation amounted to €(23,006) (2023 - €(8,157)).

At the end of the financial year, the company has assets of €808,572 (2023 - €730,306) and liabilities of €729,037 (2023 - €627,765). The net assets of the company have decreased by €(23,006).

## Directors and Secretary

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

Dean Mulligan  
Anthony Staines (Appointed 26 April 2024)  
Darragh O'Brien (Resigned 26 April 2024)  
Robert O'Donoghue

The secretary who served throughout the financial year was Dean Mulligan.

There were no changes in shareholdings between 31 December 2024 and the date of signing the financial statements.

## Development and performance

There were significant changes in staffing, with the long-standing CEO Ms. Brid Walsh, moving to another public service role, and her place taken by Mr. David Creed in an interim capacity. His substantive role as Prevention Coordinator was not backfilled, which led to significant additional pressure within the organisation. Through 2024 the Task Force operated across its three hubs (one in each of three Community Health Network areas -Balbriggan, Swords and Coastal) providing a full range of frontline services meaning greater access for local people in their own community in line with Sláintecare Health reform agenda.

Since 2023 the Task Force has been addressing the need for a gender specific approach to support women with more complex needs through the provision of a female specific service WISE (Women's Inclusion Support and Engagement). The staff member to deliver this support was recruited in 2023 and has made significant progress to address this service gap through 2024. The FREE day programme was established in January 2024 and ran on a 3-day a week basis offering a structured day programme through 2024. The task force works in partnership with the ETB and the ALDP to support its frontline service (CCS) to deliver the project. The project has included an education and training module throughout 2024.

The Task Force continued to take a leadership role in tackling drug related intimidation and violence in the region and nationally through the DRIVE project. The project has the support of the Garda Inspectorate to increase the understanding of the lived experience of victims of drug related intimidation among Gardai at all levels. Networks of designated inspectors and Leads and Liaisons have been established following the completion of briefing sessions through 2024. A training programme was developed and delivered to a number of local and regional DRIVE Leads, Liaisons and Task Force trainers. These trainers in turn began the roll out of a series of training events for local practitioners and brief advisors in Q4 2024. The DRIVE PROJECT also ran a national awareness campaign in May 2024, supported by the Department of Health.

Family support and prevention work are core tenants of the work undertaken by the Task Force. Fingal Families delivers one to one support to family members affected by a family members substance use, and also runs the 5-Step programme and a family support group. In 2024 the Fingal Families engaged in the pilot programme to offer support to

# North Dublin Regional Drugs Task Force Company Limited by Guarantee DIRECTORS' REPORT

for the financial year ended 31 December 2024

families affected by a loved ones problematic gambling and gaming.

The prevention programme includes the Planet Youth approach engaging schools and the wider communities in raising awareness of the harms associated with substance use. School based programmes, materials and workshops for parents were delivered with the support of key partners throughout the year.

Interagency collaborative working is a core tenant of the work undertaken by the Task Force. Our work is possible because of funders in the Dept of Health, the HSE CHO-9 and the really important close partnerships we have with HSE Health and Wellbeing, Fingal CYSPC, An Garda Síochana, Healthy Fingal, SÁMH groups in the community. Utilising these partnerships along with the many service users and people with lived experience that bring their insights to our work, and the efforts of our local Management Committee, ensure an ongoing commitment to quality service delivery in the North Dublin area.

## Post Balance Sheet Events

There have been no significant events affecting the company since the financial year-end, which would require disclosure at the year end in the financial statements.

## Auditors

Scully Accountancy and Taxation Services Limited resigned as auditors during the financial year and the directors appointed Dains Ireland, (Chartered Accountants), to fill the vacancy.

## Going concern

The company is dependent on income provided from government funders. As with many government funded organisations, the company is affected by both budgetary constraints implemented by the national government and also external economic restraints. The directors have reviewed all relevant information and are confident that the company has adequate financial resources to continue in operational existence for the foreseeable future. Consequently, the directors consider it appropriate to prepare the financial statements on a going concern basis.

## 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 33-34 Main Street, Malahide, Co. Dublin.

## Signed on behalf of the board

**Dean Mulligan**  
Director

**Date: 18 February 2026**

**Anthony Staines**  
Director

**Date: 18 February 2026**

# North Dublin Regional Drugs Task Force Company Limited by Guarantee **DIRECTORS' RESPONSIBILITIES STATEMENT**

for the financial year ended 31 December 2024

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

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

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

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

## **Disclosure of Information to Auditor**

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

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

## **Signed on behalf of the board**

**Dean Mulligan**  
Director

**Date: 18 February 2026**

**Anthony Staines**  
Director

**Date: 18 February 2026**

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of North Dublin Regional Drugs Task Force Company Limited by Guarantee**

### **Report on the audit of the financial statements**

#### **Opinion**

We have audited the financial statements of North Dublin Regional Drugs Task Force Company Limited by Guarantee ('the company') for the financial year ended 31 December 2024 which comprise the Income Statement, the Balance Sheet, the Reconciliation of Members' Funds, the Statement of Cash Flows 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, applying Section 1A of that Standard.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2024 and of its deficit for the financial year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are described below in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and 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 North Dublin Regional Drugs Task Force 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.

#### **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.

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of North Dublin Regional Drugs Task Force Company Limited by Guarantee**

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

Our report is made solely to the 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.

**Deirdre McGinley**  
**for and on behalf of**  
**DAINS IRELAND**

Chartered Accountants and Statutory Audit Firm  
38 Main Street  
Swords  
Co. Dublin

**Date: 18 February 2026**

# North Dublin Regional Drugs Task Force Company Limited by Guarantee

## INCOME STATEMENT

for the financial year ended 31 December 2024

	Notes	2024 €	2023 €
Income	5	1,331,412	1,110,747
Expenditure		<u>(1,354,418)</u>	<u>(1,118,904)</u>
Deficit before tax		(23,006)	(8,157)
Tax on deficit		-	-
Deficit for the financial year		<u>(23,006)</u>	<u>(8,157)</u>
Total comprehensive income		<u><u>(23,006)</u></u>	<u><u>(8,157)</u></u>

Approved by the board on 18 February 2026 and signed on its behalf by:

Dean Mulligan  
Director

Anthony Staines  
Director

# North Dublin Regional Drugs Task Force Company Limited by Guarantee

## BALANCE SHEET

as at 31 December 2024

	Notes	2024 €	2023 €
<b>Fixed Assets</b>			
Tangible assets	8	<u>50,567</u>	<u>86,986</u>
<b>Current Assets</b>			
Debtors	9	31,100	55,599
Cash and cash equivalents		<u>726,905</u>	<u>587,721</u>
		<u>758,005</u>	<u>643,320</u>
<b>Creditors: amounts falling due within one year</b>	11	<u>(690,720)</u>	<u>(560,479)</u>
<b>Net Current Assets</b>		<u>67,285</u>	<u>82,841</u>
<b>Total Assets less Current Liabilities</b>		<u>117,852</u>	<u>169,827</u>
amounts falling due after more than one year	12	<u>(38,317)</u>	<u>(67,286)</u>
<b>Net Assets</b>		<u><u>79,535</u></u>	<u><u>102,541</u></u>
<b>Reserves</b>			
Retained surplus		<u>79,535</u>	<u>102,541</u>
<b>Members' Funds</b>		<u><u>79,535</u></u>	<u><u>102,541</u></u>

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

Approved by the board on 18 February 2026 and signed on its behalf by:

Dean Mulligan  
Director

Anthony Staines  
Director

**North Dublin Regional Drugs Task Force Company Limited by Guarantee**  
**RECONCILIATION OF MEMBERS' FUNDS**

as at 31 December 2024

	<b>Retained surplus</b>	<b>Total</b>
	<b>€</b>	<b>€</b>
<b>At 1 January 2023</b>	110,698	110,698
Deficit for the financial year	(8,157)	(8,157)
<b>At 31 December 2023</b>	102,541	102,541
Deficit for the financial year	(23,006)	(23,006)
<b>At 31 December 2024</b>	<b>79,535</b>	<b>79,535</b>

**North Dublin Regional Drugs Task Force Company Limited by Guarantee**  
**STATEMENT OF CASH FLOWS**

for the financial year ended 31 December 2024

	Notes	2024 €	2023 €
<b>Cash flows from operating activities</b>			
Deficit for the financial year		(23,006)	(8,157)
Adjustments for:			
Depreciation		41,713	45,537
Amortisation of government grants		(28,969)	(31,419)
		<u>(10,262)</u>	<u>5,961</u>
Movements in working capital:			
Movement in debtors		24,499	124,742
Movement in creditors		130,241	288,653
		<u>144,478</u>	<u>419,356</u>
<b>Cash flows from investing activities</b>			
Payments to acquire tangible assets		(5,294)	-
		<u>139,184</u>	<u>419,356</u>
<b>Net increase in cash and cash equivalents</b>		<b>139,184</b>	<b>419,356</b>
<b>Cash and cash equivalents at beginning of financial year</b>		<b>587,721</b>	<b>168,365</b>
<b>Cash and cash equivalents at end of financial year</b>	<b>10</b>	<b><u>726,905</u></b>	<b><u>587,721</u></b>

# North Dublin Regional Drugs Task Force Company Limited by Guarantee

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

### 1. General Information

North Dublin Regional Drugs Task Force Company Limited by Guarantee is a company limited by guarantee incorporated and registered in Ireland. The registered number of the company is 544852. The registered office of the company is 33-34 Main Street, Malahide, Co. Dublin which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

### 2. Summary of Significant Accounting Policies

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

#### Statement of compliance

The financial statements of the company for the financial year ended 31 December 2024 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

#### Basis of preparation

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

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

#### Income

Income comprises of state funding, together with ad hoc grants and donations. Income is recognised in the financial statements when received, or when its ultimate receipt can be determined with reasonable certainty.

Grants from government departments, state agencies, and other sources are initially recorded as deferred income in the balance sheet. Such grants are recognised in the Income and Expenditure Account only when the related expenditure, for which the grant was awarded, has been incurred.

#### 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:

Plant and machinery	-	15% Straight line
Fixtures, fittings and equipment	-	15% 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.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Balance Sheet bank overdrafts are shown within Creditors.

#### 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.

# North Dublin Regional Drugs Task Force Company Limited by Guarantee

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

### Employee benefits

The company provides short term employee benefits, such as paid holidays, to employees of the company. The cost is recognised when the service is provided.

### Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable income for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

### Government grants

Capital grants received and receivable are treated as deferred income and amortised to the Income Statement annually over the useful economic life of the asset to which it relates. Revenue grants are credited to the Income Statement when received.

### Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Income Statement.

### 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. Going concern

The company is dependent on income provided from government funders. As with many government funded organisations, the company is affected by both budgetary constraints implemented by the national government and also external economic restraints. The directors have reviewed all relevant information and are confident that the company has adequate financial resources to continue in operational existence for the foreseeable future. Consequently, the directors consider it appropriate to prepare the financial statements on a going concern basis.

# North Dublin Regional Drugs Task Force Company Limited by Guarantee

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

### 5. Income

The income for the financial year is analysed as follows:

	2024	2023
	€	€
<b>By Category:</b>		
DOH: Operational Budget S39 Pay restoration	47,485	-
DOH: N6 Operational Budget	188,533	188,533
DOH: N25 Community Care Service	379,572	282,485
DOH: N22 Child & Family Programme	179,467	134,513
DOH: N12 Travellers Addiction Service	13,333	20,000
CHO-9: Addiction Counselling	-	10,000
DOH: Strand 1 Planet Youth	-	10,000
DOH: Strand 2 SUPPORT	63,429	65,021
DOH: Strand 3 DRIVE	215,532	75,611
CHO-9: Health Promotion Programme	20,493	58,322
Task Force and Family Support Premises	-	30,000
SAMH: Youth Counselling Fundraising	97,073	97,073
Cocaine Programme	-	6,738
Project Support and Worker	23,291	7,139
WISE Programme	57,654	32,355
Other income	16,581	61,538
Other operating income	28,969	31,419
	<u>1,331,412</u>	<u>1,110,747</u>

The whole of the company's income is attributable to its market in Ireland and is derived from the principal activity of the company.

### 6. Operating deficit

	2024	2023
	€	€
<b>Operating deficit is stated after charging/(crediting):</b>		
Amortisation of intangible assets	41,713	45,537
Amortisation of Government grants	(28,969)	(31,419)
	<u>12,744</u>	<u>14,118</u>

### 7. Employees

The average monthly number of employees, including directors, during the financial year was 11, (2023 - 11).

	2024	2023
	Number	Number
Administration	1	1
Community Case Workers	6	6
Counsellors	1	1
Family Support Specialists	2	2
Prevention Co-ordinator	1	1
	<u>11</u>	<u>11</u>

**North Dublin Regional Drugs Task Force Company Limited by Guarantee**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2024

8. Tangible assets	Plant and machinery	Fixtures, fittings and equipment	Total
	€	€	€
<b>Cost</b>			
At 1 January 2024	281,137	40,844	321,981
Additions	-	5,294	5,294
At 31 December 2024	<u>281,137</u>	<u>46,138</u>	<u>327,275</u>
<b>Depreciation</b>			
At 1 January 2024	199,378	35,617	234,995
Charge for the financial year	38,572	3,141	41,713
At 31 December 2024	<u>237,950</u>	<u>38,758</u>	<u>276,708</u>
<b>Net book value</b>			
At 31 December 2024	<u><u>43,187</u></u>	<u><u>7,380</u></u>	<u><u>50,567</u></u>
At 31 December 2023	<u><u>81,759</u></u>	<u><u>5,227</u></u>	<u><u>86,986</u></u>
<b>9. Debtors</b>		<b>2024</b>	<b>2023</b>
		€	€
Other debtors		13,516	36,915
Prepayments		17,584	13,133
Accrued income		-	5,551
		<u>31,100</u>	<u>55,599</u>
<b>10. Cash and cash equivalents</b>		<b>2024</b>	<b>2023</b>
		€	€
Cash and bank balances		<u>726,905</u>	<u>587,721</u>
<b>11. Creditors</b>		<b>2024</b>	<b>2023</b>
<b>Amounts falling due within one year</b>		€	€
Trade creditors		(7,782)	(5,299)
Taxation		23,936	25,457
Accruals		43,047	38,968
Deferred Income		631,519	501,353
		<u>690,720</u>	<u>560,479</u>
<b>12. Creditors</b>		<b>2024</b>	<b>2023</b>
<b>Amounts falling due after more than one year</b>		€	€
Government grants (Note 14)		<u>38,317</u>	<u>67,286</u>
<b>13. Taxation</b>		<b>2024</b>	<b>2023</b>
		€	€
<b>Creditors:</b>			
PAYE		<u>23,936</u>	<u>25,457</u>

**North Dublin Regional Drugs Task Force Company Limited by Guarantee**  
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<b>14. Government Grants Deferred</b>	<b>2024</b> €	<b>2023</b> €
<b>Capital grants received and receivable</b>		
At 1 January 2024	<u>209,457</u>	<u>209,457</u>
<b>Amortisation</b>		
At 1 January 2024	(142,171)	(110,752)
Amortised in financial year	<u>(28,969)</u>	<u>(31,419)</u>
At 31 December 2024	<u>(171,140)</u>	<u>(142,171)</u>
<b>Net book value</b>		
At 31 December 2024	<u>38,317</u>	<u>67,286</u>
At 1 January 2024	<u>67,286</u>	<u>98,705</u>
<b>15. State Funding</b>		
<b>Agency</b>	<b>HSE</b>	
Government Department	Department of Health	
Grant Programme	Operational Budget	
Purpose of the Grant	Provision of Service Agreement	
Term	Expires 31st December 2024	
Total Fund	€188,533	
Expenditure in 2024	€188,533	
Fund received during 2024	€188,533	
Fund taken to income in 2024	€188,533	
Fund deferred as at 31st December 2024	-	
Capital Grant	Nil	
Restriction on use	Service Provision	

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<b>Agency</b>	<b>HSE</b>
Government Department	Department of Health
Grant Programme	Community Care Services
Purpose of the Grant	Provision of Service Agreement
Term	Expires 31st December 2024
Total Fund	€439,379
Expenditure in 2024	€379,572
Fund received during 2024	€439,379
Fund taken to income in 2024	€379,572
Fund deferred as at 31st December 2024	€59,807
Capital Grant	Nil
Restriction on use	Service Provision
<b>Agency</b>	<b>ETB</b>
Government Department	Department of Health
Grant Programme	ETB Child & Family Programmes
Purpose of the Grant	Provision of Service Agreement
Term	Expires 31st December 2024
Total Fund	€169,152
Expenditure in 2024	€179,467
Fund deferred from 2023	€54,648
Fund received during 2024	€169,152
Fund taken to income in 2024	€179,467
Fund deferred as at 31st December 2024	€44.333
Capital Grant	Nil
Restriction on use	Service Provision

**North Dublin Regional Drugs Task Force Company Limited by Guarantee**  
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<b>Agency</b>	<b>HSE</b>
Government Department	Department of Health
Grant Programme	Traveller's Addiction Service
Purpose of the Grant	Provision of Service Agreement
Term	Expires 31st December 2024
Total Fund	€40,000
Expenditure in 2024	€13,333
Fund deferred from 2023	€20,000
Fund received during 2024	€40,000
Fund taken to income in 2024	€13,333
Fund deferred as at 31st December 2024	€46,667
Capital Grant	Nil
Restriction on use	Service Provision
<b>Agency</b>	<b>Fingal County Council</b>
Government Department	-
Grant Programme	Research Development Fund
Purpose of the Grant	Provision of Service Agreement
Term	On-going project since 2018
Total Fund	€7,650
Expenditure in 2024	-
Fund deferred from 2023	€5,650
Fund received during 2024	-
Fund taken to income in 2024	-
Fund deferred as at 31st December 2024	€5,650
Capital Grant	Nil
Restriction on use	Service Provision

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<b>Agency</b>	<b>HSE CHO-9</b>
Government Department	Department of Health
Grant Programme	Health Promotion Programme
Purpose of the Grant	Provision of Service Agreement
Term	Expires 31st December 2024
Total Fund	€60,000
Expenditure in 2024	€20,493
Fund deferred from 2023	€20,493
Fund received during 2024	-
Fund taken to income in 2024	€20,493
Fund deferred as at 31st December 2024	-
Capital Grant	Nil
Restriction on use	Service Provision
<b>Agency</b>	<b>HSE</b>
Government Department	Department of Health
Grant Programme	Section 39 Pay Restoration
Purpose of the Grant	Provision of Service Agreement
Term	Expires 31st December 2024
Total Fund	€95,099
Expenditure in 2024	-
Fund received during 2024	€95,099
Fund taken to income in 2024	€47,485
Fund deferred as at 31st December 2024	€47,614
Capital Grant	Nil
Restriction on use	Service Provision

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<b>Agency</b>	<b>HSE CHO-9</b>
Government Department	Department of Health
Grant Programme	Swords Youth Drug Team
Purpose of the Grant	Provision of Service Agreement
Term	Expires 31st December 2024
Total Fund	€97,073
Expenditure in 2024	€97,073
Fund deferred from 2023	-
Fund received during 2024	€97,073
Fund taken to income in 2024	€97,073
Fund deferred as at 31st December 2024	-
Capital Grant	Nil
Restriction on use	Service Provision
<b>Agency</b>	<b>HSE CHO-9</b>
Government Department	Department of Health
Grant Programme	Strand 3: DRIVE
Purpose of the Grant	Provision of Service Agreement
Term	Expires 31st December 2024
Total Fund	€200,000
Expenditure in 2024	€76,938
Fund deferred from 2023	€184,057
Fund received during 2024	€200,000
Fund taken to income in 2024	€215,532
Fund deferred as at 31st December 2024	€168,525
Capital Grant	Nil
Restriction on use	Service Provision

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<b>Agency</b>	<b>HSE CHO-9</b>
Government Department	Department of Health
Grant Programme	Project Support & Worker
Purpose of the Grant	Provision of Service Agreement
Term	Expires 31st December 2024
Total Fund	€40,000
Expenditure in 2024	€23,291
Fund deferred from 2023	€62,861
Fund received during 2024	€40,000
Fund taken to income in 2024	€23,291
Fund deferred as at 31st December 2024	€79,570
Capital Grant	Nil
Restriction on use	Service Provision
<b>Agency</b>	<b>HSE CHO-9</b>
Government Department	Department of Health
Grant Programme	Cocaine Group
Purpose of the Grant	Provision of Service Agreement
Term	Expires 31st December 2024
Total Fund	€11,685
Expenditure in 2024	-
Fund deferred from 2023	€22,474
Fund received during 2024	€11,685
Fund taken to income in 2024	-
Fund deferred as at 31st December 2024	€34,159
Capital Grant	Nil
Restriction on use	Service Provision

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<b>Agency</b>	<b>HSE</b>
Government Department	Department of Health
Grant Programme	Strand 2: SUPPORT (Service User Project)
Purpose of the Grant	Provision of Service Agreement
Term	Expires 31st December 2024
Total Fund	€60,000
Expenditure in 2024	€63,429
Fund deferred from 2023	€3,429
Fund received during 2024	€60,000
Fund taken to income in 2024	€63,429
Fund deferred as at 31st December 2024	-
Capital Grant	Nil
Restriction on use	Service Provision
<b>Agency</b>	<b>HSE CHO-9</b>
Government Department	Department of Health
Grant Programme	Support NIC Recovery Worker
Purpose of the Grant	Provision of Service Agreement
Term	Expires 31st December 2024
Total Fund	-
Expenditure in 2024	-
Fund deferred from 2023	€19,655
Fund received during 2024	-
Fund taken to income in 2024	-
Fund deferred as at 31st December 2024	€19,655
Capital Grant	Nil
Restriction on use	Service Provision

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<b>Agency</b>	<b>HSE CHO-9</b>
Government Department	Department of Health
Grant Programme	Evaluate Janus
Purpose of the Grant	Provision of Service Agreement
Term	Expires 31st December 2024
Total Fund	€5,018
Expenditure in 2024	-
Fund deferred from 2023	€5,018
Fund received during 2024	-
Fund taken to income in 2024	-
Fund deferred as at 31st December 2024	€5,018
Capital Grant	Nil
Restriction on use	Service Provision
<b>Agency</b>	<b>HSE CHO-9</b>
Government Department	Department of Health
Grant Programme	CSEF Support
Purpose of the Grant	Provision of Service Agreement
Term	Expires 31st December 2024
Total Fund	€20,000
Expenditure in 2024	-
Fund deferred from 2023	€20,000
Fund received during 2024	-
Fund taken to income in 2024	-
Fund deferred as at 31st December 2024	€20,000
Capital Grant	Nil
Restriction on use	Service Provision

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<b>Agency</b>	<b>HSE CHO-9</b>
Government Department	Department of Health
Grant Programme	WISE Programme
Purpose of the Grant	Provision of Service Agreement
Term	Expires 31st December 2024
Total Fund	€57,654
Expenditure in 2024	€57,654
Fund deferred from 2023	€47,645
Fund received during 2024	€50,000
Fund taken to income in 2024	€57,654
Fund deferred as at 31st December 2024	€39,991
Capital Grant	Nil
Restriction on use	Service Provision
<b>Agency</b>	<b>HSE CHO-9</b>
Government Department	Department of Health
Grant Programme	Janus Training
Purpose of the Grant	Provision of Service Agreement
Term	Expires 31st December 2024
Total Fund	€5,246
Expenditure in 2024	-
Fund deferred from 2023	€5,246
Fund received during 2024	-
Fund taken to income in 2024	-
Fund deferred as at 31st December 2024	€5,246
Capital Grant	Nil
Restriction on use	Service Provision

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<b>Agency</b>	<b>HSE CHO-9</b>
Government Department	Department of Health
Grant Programme	Once Off Inflation Funding
Purpose of the Grant	Provision of Service Agreement
Term	Expires 31st December 2024
Total Fund	€30,177
Expenditure in 2024	-
Fund deferred from 2023	€30,177
Fund received during 2024	-
Fund taken to income in 2024	€8,031
Fund deferred as at 31st December 2024	€22,145
Capital Grant	Nil
Restriction on use	Service Provision
<b>Agency</b>	<b>HSE</b>
Government Department	Department of Health
Grant Programme	Other Grants and Funding
Purpose of the Grant	Provision of Service Agreement
Term	Expires 31st December 2024
Total Fund	€36,215
Expenditure in 2024	€3,075
Fund received during 2024	€36,215
Fund taken to income in 2024	-
Fund deferred as at 31st December 2024	€33,140
Capital Grant	Nil
Restriction on use	Service Provision

**16. 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 financial year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding €1.

**17. Capital commitments**

The company had no material capital commitments at the financial year-ended 31 December 2024.

**North Dublin Regional Drugs Task Force Company Limited by Guarantee**  
**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 December 2024

**18. Controlling interest**

Control of the company is exercised collectively by its members, who's names are set out on the Directors and Other Information page. Each member is entitled to one vote at meetings of the company.

**19. Post-Balance Sheet Events**

There have been no significant events affecting the company since the financial year-end which would require disclosure in the financial statements.

**20. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on **18 February 2026**.