

Registration number 109034

Charity number 6775

Ana Liffey Drug Project
(A Company Limited by Guarantee and not having a Share Capital)

Directors' Report and Financial Statements

for the year ended 31 December 2015

Ana Liffey Drug Project
(A Company Limited by Guarantee and not having a Share Capital)

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Ana Liffey Drug Project
(A Company Limited by Guarantee and not having a Share Capital)

Directors and other information

Patron: Michael D Higgins - President of Ireland

Management Council - Company Directors & Project Director

Directors	Edward Matthews	Chair
	Paul Downes	
	Mark Mitchell	
	Austin O'Carroll	
	Joan O'Flynn	
	Roderick Malachy Maguire	
	Brian Patrick Dalton	
	Patricia Conway	Resigned 2 February 2016
	Deirdre Canavan	Resigned 2 February 2016
	Louise Mahony	Resigned 2 February 2016
	Richard Guiney	Resigned 2 February 2016

Project Director Anthony Duffin

Secretary L & P Trustee Services Ltd

Company number	109034
Registered Charity Number	20013301
CHY Number	6775
Eligible Charity Number	0465

Registered office & Head Office 48 Middle Abbey Street
Dublin 1

Auditors Donal Ryan & Associates
Chartered Certified Accountants & Statutory Auditor
32 Manor Street
Dublin 7

Bankers Permanent TSB,
12/13 Lower O'Connell Street
Dublin 1

Ana Liffey Drug Project
(A Company Limited by Guarantee and not having a Share Capital)

Directors' report
for the year ended 31 December 2015

The directors present their report and the audited financial statements for the year ended 31 December 2015.

Companies Act 2014

The Companies Act 2014 commenced on 1 December 2015 and the financial statements have been prepared in accordance with the Act.

Change in Financial Reporting Framework

This is the first set of financial statements prepared by Ana Liffey Drug Project Limited by Guarantee in accordance with accounting standards issued by the Financial Reporting Council, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"). The company transitioned from previously extant Irish and UK GAAP to FRS 102 as at 1 January 2015. An explanation of how the transition to FRS 102 has affected the reported financial position and financial performance is given in Note 2 to the Financial Statements.

Structure and governance

The organisation is a charitable company limited by guarantee, incorporated on 8 August 1985 under the Companies Acts, 1963 to 2013. 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 company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association and managed by a Board of Directors.

Governance Code

We are working towards compliance with the Governance Code for community, voluntary and charitable organisations in Ireland. We continually review our organisation's compliance with the principles in the Code. We base this review on an assessment of our organisational practice against the recommended actions for each principle. Our review sets out actions and completion dates for any issues that the assessment identifies need to be addressed.

Principal activity and business review

The principal activity of the company is to benefit the community through the provision of assistance for drug users and drug dependants and such other persons as are at risk in their efforts to overcome their drug problems.

Future developments

The directors are not expecting to make any significant changes in the nature of the business in the near future.

Results for the year

The results for the year are set out on page 8.

Against the backdrop of limited resources and insecurities over funding, it has continued to be difficult to plan or develop services. Nevertheless the company, with the aid of sound financial management and the support of both its staff and volunteers generated a satisfactory financial outcome.

Events after the Balance Sheet Date

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

Ana Liffey Drug Project
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Directors' report
for the year ended 31 December 2015

..... continued

Principal Risks and uncertainties

The Directors have identified that the key risks and uncertainties the company faces relate to the risk of a decrease in the level of government funding and the potential increase in compliance requirements in accordance with company, health and safety, taxation and other legislation;

The company mitigates these risks as follows:

- The company continually monitors the level of activity, prepares and monitors its budgets targets and projections. The company has a policy of maintaining adequate cash reserves;
- The company closely monitors emerging changes to regulations and legislation on an ongoing basis;

Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors.

Directors of the Company

The present membership of the board is listed on the 'Directors and other information' page

In accordance with the Memorandum and Articles of Association one-half of the Directors shall retire from office. The Directors to retire in every year shall be those who have been longest in office since the last election. A retiring Director shall be eligible for re-election.

Accounting Records

The directors acknowledge their responsibilities under Section 281 to 285 of the Companies Act 2014 to keep proper books and records for the company.

A number of measures have been taken by the directors to ensure compliance regarding proper accounting records with the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel and appropriate expertise and the provision of adequate resources to the financial function. The books of account of the company are maintained at the Registered Office.

Statement on Relevant Audit Information

In accordance with Section 330 of the Companies Act 2014, so far as each person who was a director at the date of approving this report is aware, there is no relevant audit information, being information needed by the auditor in connection with preparing its report, of which the auditor is unaware. Having made enquiries of fellow directors and the group's auditor, each director have taken all the steps he/she is obliged to take as a director in order to make himself/herself aware of any relevant audit information and to establish that the auditor is aware of the information.

Auditors

In accordance with Section 380 of the Companies Act 2014, the auditors, Donal Ryan & Associates, Chartered Certified Accountants & Statutory Auditor will continue in office.

This report was approved by the Board on and signed on its behalf by

Edward Matthews
Director



Mark Mitchell
Director

Ana Liffey Drug Project
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Directors' responsibilities statements

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

Irish Company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with Companies Act 2014 and accounting standards issued by the Financial Reporting Council including FRS 102 The Financial Reporting Standard applicable in the UK and Ireland (Generally Accepted Accounting Practice in Ireland). 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 to the financial year end and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

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

- select suitable accounting policies 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 keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising the Companies Act 2014.

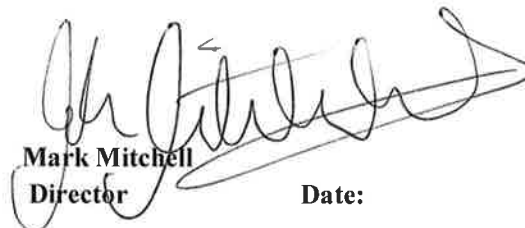
They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the board

Edward Matthews
Director



Mark Mitchell
Director



Date:

**Independent auditors' report to the members of
Ana Liffey Drug Project
(A Company Limited by Guarantee and not having a Share Capital)**

We have audited the financial statements of Ana Liffey Drug Project for the year ended 31 December 2015, which comprises of the Income and Expenditure, the Balance Sheet, the Statement of Changes in Equity, , the Statement of Cashflows and the related notes. The financial reporting framework that has been applied in their preparation is Irish law and accounting standards issued by the Financial Reporting Council (Generally Accepted Accounting Practice in Ireland), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland.

This report is made solely to the company's members as a body in accordance with Section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters that we are required to state to them in the audit 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 or the company's members as a body for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

As explained more fully in the directors' Responsibilities Statement the company's directors are responsible for the preparation of the financial statements giving a true and fair view and otherwise comply with the Companies Act 2014. Our responsibility is to audit and express an opinion on the financial statements in accordance with Irish law and International Standards on Auditing (Ireland and UK). Those standards require us to comply with the Auditing Practice's Board's Ethical Standards for Auditors including "APB Ethical Standard - Provisions Available for Small Entities (Revised)", in the circumstances set out in note 16 to the financial statements.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors/trustees; and the overall presentation of the financial statements.

In addition, we read all the financial and non-financial information in the annual report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Independent auditors' report to the members of Ana Liffey Drug Project (continued)
(A Company Limited by Guarantee and not having a Share Capital)

Opinion on financial statements

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 2015 and its surplus for the year then ended; and
- have been properly prepared in accordance with the relevant financial reporting framework and, in particular, with the requirements of the Companies Act 2014

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

- We have obtained all the information and explanations which we consider necessary for the purposes of our audit.
- in our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited.
- The financial statements are in agreement with the accounting records.
- In our opinion the information given in the directors' report is consistent with the financial statements.

Matters on which we are required to report by exception

We have nothing to report in respect of the provisions in the Companies Act 2014, which require us to report to you if, in our opinion the disclosures of directors' remuneration and transactions specified by law are not made.

Signed by:

Donal Ryan FCCA AITI

For and on behalf of:

Donal Ryan & Associates

Chartered Certified Accountants & Statutory Auditor

32 Manor Street

Dublin 7

Date:

Ana Liffey Drug Project
(A Company Limited by Guarantee and not having a Share Capital)

Income and Expenditure Account
for the year ended 31 December 2015

		Continuing operations	
		2015	2014
		€	€
	Notes		
Income			
State funding		2,067,890	2,059,478
Donations and fundraising		1,120	15,681
Investment income		2,349	6,006
		<u>2,071,359</u>	<u>2,081,165</u>
Expenditure			
Direct charitable expenditure	4	(2,078,607)	(2,073,663)
Governance costs		(3,936)	(5,453)
		<u>(2,082,543)</u>	<u>(2,079,116)</u>
Operating (deficit)/surplus for the year		<u>(11,184)</u>	<u>2,049</u>
Capital Grant Released to General fund		41,033	41,033
Exceptional Item			
Provision of permanent diminution in property value		-	(371,873)
Total comprehensive income for the year		<u>29,849</u>	<u>(328,791)</u>

The income and excess of income over expenditure relate to continuing operations as no businesses were acquired or disposed of in the above two financial years.

On behalf of the board


Edward Matthews
Director


Mark Mitchell
Director

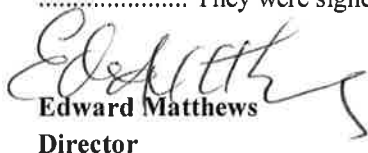
The notes on pages 12 to 25 form an integral part of these financial statements.

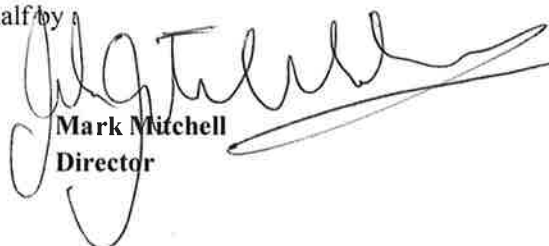
Ana Liffey Drug Project
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Balance sheet
as at 31 December 2015

		2015		2014	
Notes	€	€	€	€	€
Fixed assets					
Tangible assets	8		283,475		302,709
Current assets					
Stocks		8,797		16,632	
Debtors	9	38,562		13,373	
Cash at bank and in hand		529,312		471,643	
		<u>576,671</u>		<u>501,648</u>	
Creditors: amounts falling due within one year	10	<u>(199,633)</u>		<u>(132,659)</u>	
Net current assets			<u>377,038</u>		<u>368,988</u>
Total assets less current liabilities			660,513		671,697
Net assets			<u>660,513</u>		<u>671,697</u>
Capital and reserves					
Designated funds			287,228		328,261
General funds			373,285		343,436
Total funds			<u>660,513</u>		<u>671,697</u>

The financial statements were approved by the Board of Directors on and authorised for on They were signed on its behalf by


Edward Matthews
Director


Mark Mitchell
Director

Date:

The notes on pages 12 to 25 form an integral part of these financial statements.

Ana Liffey Drug Project
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Statement of Changes in Funds
for the year ended 31 December 2015

Analysis of Net Assets between Funds	General Funds €	Designated Capital Funds €	Total €
At 1 January 2015	343,436	328,261	671,697
Retained profit/(loss) for the year	29,849		29,849
Transfer to Designated Funds	-	(41,033)	(41,033)
At 31 December 2015	<u>373,285</u>	<u>287,228</u>	<u>660,513</u>

The notes on pages 12 to 25 form an integral part of these financial statements.

Ana Liffey Drug Project
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Statement of Cashflows
for the year ended 31 December 2015

	Notes	2015		2014	
		€	€	€	€
Cashflow from operating activities					
Cash generated from operations	11		57,669		(8,292)
Application of cash					
Purchase of tangible fixed assets		<u>-</u>		<u>(7,304)</u>	
			-		(7,304)
Net increase in cash in the year			<u>57,669</u>		<u>(15,596)</u>
Cash at bank and in hand less overdrafts at beginning of year			<u>471,643</u>		<u>487,239</u>
Cash at bank and in hand less overdrafts at end of year			<u><u>529,312</u></u>		<u><u>471,643</u></u>
Consisting of:					
Cash at bank and in hand			<u><u>529,312</u></u>		<u><u>471,643</u></u>

Ana Liffey Drug Project
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Notes to the financial statements
for the year ended 31 December 2015

..... continued

1. Statement of accounting policies

This is the first set of financial statements prepared by Ana Liffey Drug Project Limited by Guarantee in accordance with accounting standards issued by the Financial Reporting Council, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"). The company transitioned from previously extant Irish and UK GAAP to FRS 102 as at 1 January 2015. An explanation of how transition to FRS 102 has affected the reported financial position and financial performance is given in Note 2. Ana Liffey Drug Project is a public benefit entity .

The significant accounting policies adopted by the Company and applied consistently are as follows:

1.1. Basis of preparation

The audited financial statements have been prepared on the going concern basis under the historical cost convention and comply with the financial reporting standards of the Financial Reporting Council and the Companies Act 2014.

The audited financial statements are prepared in Euro which is the functional currency of the company.

1.2. Income Policy

Income consists of state funding and donations. These are included in the financial statements when received at headquarters. Incoming resources have been included in the financial statements only when realised or when the ultimate cash realisation of which can be assessed with reasonable certainty.

Grant income from Public Sector Bodies/Government Agencies and other sundry sources are either credited when receivable to the Income & Expenditure Account or are deducted from expenses which give rise to the grants. Expenditure grants are credited to the Income & Expenditure Account upon the recognition of the associated expense for which the grant was originally received.

1.3. Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Expenditure comprises those costs incurred by the company in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Costs include governance costs associated with meeting the constitutional and statutory requirements of the company and include the audit fees and costs linked to the strategic management of the company.

Ana Liffey Drug Project
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Notes to the financial statements
for the year ended 31 December 2015

1.4. Tangible fixed assets and depreciation

Tangible fixed assets are recorded at historic cost less accumulated depreciation. Cost includes prime cost, overheads and interest incurred in financing the construction of tangible fixed assets. Capitalisation of interest ceases when the asset is brought into use.

Cost includes prime cost, overheads and interest incurred in financing the construction of tangible fixed assets. Capitalisation of interest ceases when the asset is brought into use.

The company undertakes a review for impairment of a fixed asset if events or changes in circumstances indicate that the carrying amount of the fixed asset may not be recoverable. To the extent that the carrying amount exceeds the recoverable amount, that is the higher of net realisable value and value in use, the fixed asset is written down to its recoverable amount. The value in use of fixed assets is determined from estimated discounted future net cash flows.

Depreciation

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost less residual value, of each asset systematically over its expected useful life, as follows:

Land and buildings	-	2% Straight Line
Fixtures, fittings and equipment	-	20% Straight Line
Motor vehicles	-	20% Straight Line

1.5. Taxation

The company is a 'not for profit' organisation and does not have taxable surpluses subject to corporation tax for 2015. The Revenue Commissioners has been notified in writing of the company's 'not for profit' nature and is therefore not filing a corporation tax return.

1.6. Pensions

The pension costs charged in the financial statements represent the contribution payable by the company during the year.

The regular cost of providing retirement pensions and related benefits is charged to the profit and loss account over the employees' service lives on the basis of a constant percentage of earnings.

1.7. Stock

Stock is valued at the lower of cost and net realisable value.

Ana Liffey Drug Project
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Notes to the financial statements
for the year ended 31 December 2015

..... continued

1.8. Fund Accounting

The following funds are operated by the organisation:

Restricted Funds

Restricted Funds, represent grants, donations and sponsorships received which can only be used for particular purposes specified by the donors or sponsorship programmes binding on the directors. Such purposes are within the overall aims of the company.

Unrestricted Funds

General Funds represent amounts which are expendable at the discretion of Directors in furtherance of the objectives of the charity and which have not been designated for other purposes. Such funds may be held in order to finance working capital or capital expenditure.

Designated Funds

Designated funds are unrestricted funds earmarked by the Management Committee for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

2. Transition to FRS 102

Prior to 1 January 2015 the company prepared its financial statements under previously extant Irish GAAP. From 1 January 2015, the company has elected to present its annual financial statements in accordance with FRS 102 and the Companies Act 2014.

The comparative figures in respect of the 2014 financial statements have been restated where applicable to reflect the company's adoption of FRS 102 from the date of transition at 1 January 2014.

There were no adjustments required on transitioning to FRS 102.

Ana Liffey Drug Project
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Notes to the financial statements
for the year ended 31 December 2015

..... continued

3. Income

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

	2015	2014
Source of Funding	€	€
State Funding (see below)	2,067,890	2,059,478
Membership	45	50
Donations	1,075	6,402
Other Income	-	9,229
Investment income	2,349	6,006
	<u>2,071,359</u>	<u>2,081,165</u>
Grants and Other State Funding	€	€
HSE - Dublin North City (Core Funding)	633,000	491,525
DPU - Dublin Services	-	183,000
North Inner City DATF (NIC-2.2)	71,930	71,900
North Inner City DATF (NIC-17)	161,900	161,900
HSE Social Inclusion (NSP)	20,000	-
HSE Social Inclusion (Poole Volunteer Programme)	20,000	-
Dublin Regional Homeless Executive (51MAS)	70,500	70,500
HSE Social Inclusion (DRUGS.ie)	75,000	86,250
HSE Dublin North City (ACMT)	88,655	-
HSE Social Inclusion (QSP)	60,000	60,000
HSE Social Inclusion (Emerging Trends)	15,000	15,000
HSE Midlands (CADS)	396,620	436,620
Midlands Regional DATF (M11)	125,861	125,861
Mid-West Regional DAF (MW-8L)	188,504	188,504
HSE Mid-West (Homeless Programme)	47,900	47,900

Ana Liffey Drug Project
(A Company Limited by Guarantee and not having a Share Capital)

Notes to the financial statements
for the year ended 31 December 2015

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DPU (Media Awards)	10,000	7,500
COSC (Media Awards)	8,697	2,328
Safetynet (Street Drinkers)	7,661	-
HSE - Traveller Health Midlands	-	24,000
HSE - NSP North East	-	10,000
Dublin Regional Homeless Executive	-	22,698
Probation Service	48,700	48,700
HSE Social Inclusion (Media Awards)	17,962	5,292
	<u>2,067,890</u>	<u>2,059,478</u>

State Funding

Agency	HSE Addiction Services Dublin North City	HSE Addiction Services Dublin North City
Sponsoring Government Department	Department of Health	Department of Health
Grant Programme	Core Funding	Assertive Case Management Team
Total Grant in the year €	646,550	100,000
Grant deferred from 2014		13,655
Grant deferred to 2016	(13,550)	(25,000)
Expenditure in the year €	633,000	88,655
Term	Expires 31 December 2015	Expires 31 December 2015
Received in year ended	31 December 2015	31 December 2015
Capital Grant	Nil	Nil
Restriction on use	Service Provision	Service Provision

Ana Liffey Drug Project
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Notes to the financial statements
for the year ended 31 December 2015

..... continued

Agency	<u>HSE Social Inclusion</u>	<u>HSE Social Inclusion</u>	<u>HSE Social Inclusion</u>
Sponsoring Government Department	Department of Health	Department of Health	Department of Health
Grant Programme	DRUGS.ie	Poole Volunteer Programme	Needle and Syringe Programme
Total Grant in the year €		75,000	20,000
Expenditure in the year €		75,000	20,000
Term	Expires 31 December 2015	Expires 31 December 2015	Expires 31 December 2015
Received in year ended	31 December 2015	31 December 2015	31 December 2015
Capital Grant	Nil	Nil	Nil
Restriction on use	Service Provision	Service Provision	Service Provision
Agency	<u>HSE Social Inclusion</u>	<u>HSE Social Inclusion</u>	<u>HSE Social Inclusion</u>
Sponsoring Government Department	Department of Health	Department of Health	Department of Health
Grant Programme	Quality Support Programme	Emerging Trends	Let's Talk about Drugs Media Awards
Total Grant in the year €		60,000	15,000
Grant deferred from 2014			15,000
Grant deferred to 2016			9,708
Expenditure in the year €		60,000	(6,746)
Term	Expires 31 December 2015	Expires 31 December 2015	Expires 31 December 2015
Received in year ended	31 December 2015	31 December 2015	31 December 2015
Capital Grant	Nil	Nil	Nil
Restriction on use	Service Provision	Service Provision	Service Provision

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Notes to the financial statements
for the year ended 31 December 2015

continued

Agency	DR Homeless Executive	HSE Midlands	Midlands Regional Drugs & Alcohol Task Force	
Sponsoring Government Department Grant Programme	Department of Environment Homeless Services	Department of Health Community Alcohol & Drugs Service	Department of Health Open Door Mullingar	
Total Grant in the year €		70,500	396,620	125,861
Grant balance outstanding included in above			19,831	6,293
Expenditure in the year €		70,500	396,620	125,861
Term	Expires 31 December 2015	Expires 31 December 2015	Expires 31 December 2015	
Received in year ended	31 December 2015	31 December 2015	31 December 2015	
Capital Grant	Nil	Nil	Nil	
Restriction on use	Service Provision	Service Provision	Service Provision	
Agency	Mid-West Regional- DAF	HSE Mid-West	DPU	
Sponsoring Government Department Grant Programme	Department of Health Drugs & Alcohol	Department of Health Homeless Programme	Department of Health Let's Talk about Drugs Media Awards	
Total Grant in the year €		188,504	47,900	10,000
Expenditure in the year €		188,504	47,900	10,000
Term	Expires 31 December 2015	Expires 31 December 2015	Expires 30 June 2016	
Received in year ended	31 December 2015	31 December 2015	31 December 2015	
Capital Grant	Nil	Nil	Nil	
Restriction on use	Service Provision	Service Provision	Service Provision	

Ana Liffey Drug Project
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Notes to the financial statements
for the year ended 31 December 2015

..... continued

Agency	COSC	Safetynet	Probation Service	
Sponsoring Government Department	Department of Health	Department of Health	Department of Justice & Equality	
Grant Programme	Let's Talk about Drugs Media Awards	Eastern European Street Drinkers Programme	Prison Groups	
Total Grant in the year €		9,450	20,000	48,700
Add Grant Deferred from 2014		2,122		
Less Grant Deferred to 2016		(2,875)	(12,339)	
Expenditure in the year €		8,697	7,661	48,700
Term	Expires 30 June 2016	Expires 31 December 2015	Expires 31 December 2015	
Received in year ended	31 December 2015	31 December 2015	31 December 2015	
Capital Grant	Nil	Nil	Nil	
Grant Deferred			12,339	
Restriction on use	Service Provision	Service Provision	Service Provision	
Agency	North Inner City Drugs & Alcohol Task Force			
Sponsoring Government Department	Department of Health			
Grant Programmes	NIC 2-2	NIC 17		
Total Grant in the year €		71,930	161,900	
Expenditure in the year €		71,930	161,900	
Received in year ended	31 December 2015	31 December 2015		
Capital Grant	Nil	Nil		

Ana Liffey Drug Project
(A Company Limited by Guarantee and not having a Share Capital)

Notes to the financial statements
for the year ended 31 December 2015

..... continued

4. Expenditure

All direct charitable expenditure is incurred in providing services in Ana Liffey Drug Project Limited.

5. Operating surplus

	2015	2014
	€	€
Operating surplus is stated after charging:		
Depreciation and other amounts written off tangible assets	19,234	30,718
Auditors' remuneration	3,936	5,453
	<u> </u>	<u> </u>

Ana Liffey Drug Project
(A Company Limited by Guarantee and not having a Share Capital)

Notes to the financial statements
for the year ended 31 December 2015

..... continued

6. Employees

Number of employees

The average monthly numbers of employees
(including the directors) during the year were:

	2015	2014
Management & Administration	3	3
Operational	30	30
	33	33

Employment costs

	2015	2014
	€	€
Wages and salaries	1,282,075	1,259,478
Social welfare costs	137,134	132,734
Other pension costs	17,643	17,307
	1,436,852	1,409,519

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

	2015	2014
	No. of Employees	
Bands of €10,000 exceeding €60,000		
€60,000 to €70,000	-	-
€70,000 to €80,000	-	-
€80,000 to €90,000	1	1
€90,000 to €100,000	-	-
€100,000 to €110,000	-	-
	2015	2014
	€	€
Employer Pension Contributions		
Total Employer Pension Contributions amount to	17,643	17,307

Ana Liffey Drug Project
(A Company Limited by Guarantee and not having a Share Capital)

Notes to the financial statements
for the year ended 31 December 2015

..... continued

7. Directors remuneration and transactions

The present membership of the board is listed on the 'Directors and other information' page.

No members of the board of directors received any remuneration during the year (2014 - Nil).

No director or other person related to the company had any personal interest in any contract or transaction entered into by the company during the year (2014 - Nil).

Ana Liffey Drug Project
(A Company Limited by Guarantee and not having a Share Capital)

Notes to the financial statements
for the year ended 31 December 2015

..... continued

8. Tangible fixed assets	Land and buildings freehold	Fixtures, fittings and equipment	Motor vehicles	Total
	€	€	€	€
Cost				
At 1 January 2015	843,993	131,672	53,840	1,029,505
At 31 December 2015	<u>843,993</u>	<u>131,672</u>	<u>53,840</u>	<u>1,029,505</u>
Depreciation				
At 1 January 2015	573,993	117,359	35,444	726,796
Charge for the year	5,400	3,066	10,768	19,234
At 31 December 2015	<u>579,393</u>	<u>120,425</u>	<u>46,212</u>	<u>746,030</u>
Net book values				
At 31 December 2015	<u>264,600</u>	<u>11,247</u>	<u>7,628</u>	<u>283,475</u>
At 31 December 2014	<u>270,000</u>	<u>14,313</u>	<u>18,396</u>	<u>302,709</u>
 In respect of the prior year				
Cost				
Cost or valuation				
At 1 January 2014	843,993	124,368	53,840	1,022,201
Additions	-	7,304	-	7,304
At 31 December 2014	<u>843,993</u>	<u>131,672</u>	<u>53,840</u>	<u>1,029,505</u>
Depreciation				
At 1 January 2014	573,993	(114,293)	(24,676)	712,962
Charge for the year	5,400	(3,066)	(10,768)	19,234
At 31 December 2014	<u>579,393</u>	<u>117,359</u>	<u>35,444</u>	<u>732,196</u>
Net book values				
At 31 December 2014	<u>264,600</u>	<u>14,313</u>	<u>18,396</u>	<u>297,309</u>
At 31 December 2013	<u>270,000</u>	<u>10,075</u>	<u>29,164</u>	<u>309,239</u>

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