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 2018
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
Paul Downes
Mark Mitchell
Austin O'Carroll Resigned 28 May 2018
Edward Matthews
Roderick Malachy Maguire
Brian Patrick Dalton
Alice OFlynn
Greg Ward
Catherine Comiskey
Jack Nolan

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 2018  

The directors present their report and the audited financial statements for the year ended 31 December 2018.  

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

Principal activity of the Company  
The principal activity of the company is the provision of direct services to people who use drugs in Ireland. We do this from a low-threshold and harm reduction ethos, meaning that we try to keep the barriers to accessing our services as low as possible, and that our focus is on reducing the broad harms that drug use causes to individuals, families, communities and broader society. In 2018, the organisation provided services in the Mid-West, Dublin and North East areas, and also provided services in the online environment through the online and digital services team. In addition, the organisation works both nationally and internationally on civil society involvement in drug policy and in advocating for progressive drug policy choices.  

Results for the year  
The results for the year are set out on page 11 - 12.  
In 2018, Ana Liffey Drug Project had an income of 2,020,117 (2017 - €1,986,139). It had expenditure of 1,979,786 (2017 - €1,997,865 excl. exceptional expenses).  
At the end of the year the company had Fixed Assets €846,042 (2017: €849,108), Current Assets of €775,314 (2017 €597,773) and Current Liabilities of €386,686 (2017: €252,542). The Net funds of the company amounted to €1,234,670 (2017: €1,194,339) and the directors are satisfied with the level of retained reserves at the year end.  
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.  

Structure, Governance and Management  
Structure  
Ana Liffey Drug Project is constituted as a company limited by guarantee as set out under parts 1-15 of the Companies Act 2014 with a registered office at 48 Middle Abbey Street, Dublin 1. It was incorporated on 8 August 1985 and its registered number is 109034. The company’s constitutional documents were last externally reviewed in 2017, and are publicly available from the Companies Registration Office website (www.cro.ie). 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).  

Governance  
The company is governed by a board of directors, and corporate governance and compliance support is provided by L & P Trustee Services. As of 31st December 31 December 2018, the company had 9 directors. A list of directors and the subgroups of the board on which they sit is listed on pages 1 (directors) & 3 (for subgroups). For the entirety of 31 December 2018, Mr. Edward Matthews was the Chairperson of the company, and L & P Trustee Services was the company secretary.  
The board met on 5 occasions in 2018 and all subgroups listed on page 3, met on 4 occasions in 2018.
Ana Liffey Drug Project
(A Company Limited by Guarantee and not having a Share Capital)

Directors' report
for the year ended 31 December 2018

............... continued

There is a clear division of responsibility at the company with the Board retaining control over major decisions. The board of directors retain the overall responsibility for the strategic direction of the company in close liaison with the Chief Executive Officer. Ana Liffey Drug Project has a Governance & Human Resources Committee in place with defined terms of reference which details the procedures involved in the recruitment, nomination and appointment process of new directors to the company. The succession planning process ensures that there is an appropriate balance of skills, experience, independence and knowledge in place to enable the directors to discharge their respective duties and responsibilities effectively and to oversee the work of the company in line with the company's strategy.

Directors are appointed according to the provisions as set out in the Constitution (comprising the Memorandum and Articles of Association). The term of office of each director is for a period of four years and a director may not be re-appointed for more than two successive terms totalling a maximum of eight years.

There is a formal induction process for incoming board members, which includes the provision of an induction pack of board minutes, constitutional documents and financial information compiled by the company secretary, and induction meetings with the Chairperson and other key personnel as appropriate. On appointment, new directors receive an Induction Pack which introduces the directors to the work of the company and help familiarise themselves with board process, core roles and responsibilities of the board and board of directors.

Trustee training is provided on an annual basis to new directors as part of their induction process and provides directors with an understanding and working knowledge of the essential elements of good governance and adheres to the relevant legal and regulatory compliance, trustee training is also provided to the existing directors as part of their ongoing training.

Directors do not receive remuneration for their services; there were no transactions with the Directors during the year.

During 2018, we worked on our governance structures as we continued on our path to full compliance with the Governance Code. The aim of the Code is to determine and formulate standards of best practice in charity governance. The process involves a thorough review and assessment of the charity's policies, procedures, systems and values. The objective is to ensure the company runs effectively while increasing transparency to provide assurance to all stakeholders.

As part of this process, key achievements during the course of the year included the establishment of the Beneficial Ownership register; the establishment of GDPR Policies and procedures; and the commencement of a Board Skillset and Board Evaluation Audit.

The work of the board is supported by the following committees, each of which has its own terms of reference:

- Governance and HR Committee
- Clinical Governance Committee
- Financial and Audit Committee
Ana Liffey Drug Project  
(A Company Limited by Guarantee and not having a Share Capital)

Directors' report  
for the year ended 31 December 2018

............... continued

Management
While the board is ultimately responsible for the organisation and its activities, issues related to the day-to-day running of the business are delegated to the Chief Executive Officer and through that role to the staff team. The management and staff of the organisation carry on the activities of organisation in line with the policies and strategies set out by the board. The organisation has a strategic plan for the period 2018-2020 - 'Safer From Harm' - which is available to download from our website. The organisation has a work plan directed towards progressing each of the actions under the strategic plan.

Vision, Mission, Values and Activities
Our vision is for a society where all people affected by problem substance use are treated with dignity and respect and have access to quality services. Correspondingly, our mission is to work with people affected by problem substance use and the organisations that assist them. We do this to reduce harm to individuals and society, and to provide opportunities for development of those individuals and organisations.

In carrying out our work, we work to a number of overarching values. These are set out in detail in our strategic plan; in short, Ana Liffey:
- neither promotes nor denounces substance use but seeks to respond to problems associated with it
- is pragmatic
- believes in rights and responsibilities
- aims to make a positive contribution to society

Achievements and Performance in 2018
From the point of view of the board, 2018 was a positive year for the Ana Liffey Drug Project, despite a lot of change and the challenging external environment. In terms of direct service delivery with people who use drugs, we delivered direct services in the Midwest and Dublin Regions, where we have a number of teams focused on direct service delivery. For part of 2018, we also provided an NSP service to parts of the North Eastern Region.

We also provided online services and managed the drugs.ie website to 30th September 2018. Outside the direct services and online work, we continued our work on drug policy, participating in projects and forums at home and abroad. Finally, we also carried out work on governance as we work towards full compliance with the Governance Code. The following section sets out a summary of our main activities and performance in each area:

Dublin Services
In 2018, the open access provided services to 982 individuals the majority of people were homeless and many of whom were poly drug users with mental and physical health problems; 151 individuals received key working and case management; 437 people attended treatment groups; 538 individuals used the needle and syringe programme. We also provided in-reach services to Mountjoy Prison and 54 individuals attended groups run in this setting.

Mid-West Services
In the Midwest we served a similar cohort of people, 281 people were registered with the service in 2018. Of these, 75 individuals accessed our case management service and 129 people accessed our needle and syringe programme.
Ana Liffey Drug Project
(A Company Limited by Guarantee and not having a Share Capital)

Directors' report
for the year ended 31 December 2018

................. continued

North East Needle and Syringe Programme
From July 2018, we provided an NSP service on an action research basis in the North East region. From July 2018 to the end of 2018, 57 individuals accessed this service.

Online and digital services
The Drugs.ie site had 1,754,779 visits to September 2018. During this period, the team also received 809 calls through the Live Helper chat service. We also worked in partnership with the HSE on a cocaine harm reduction campaign.

Volunteerism
81 people volunteered their time with the organisation in 2018 across all front line services, central office and festival welfare services.

Policy and Participation
We continued our drug policy work in 2018. We continued to advocate for health based approaches in drug policy implementation, and held a series of Town Hall events across Ireland in relation to the decriminalisation of people who use drugs. We also produced a report, 'Not Criminals' as part of this work, and attended and spoke at a number of events in 2018. Also in 2018, we continued our work in Europe, where we are represented on the Civil Society Forum on Drugs (CSFD), an expert group to the European Commission of 45 NGOs from across Europe working in the area of drug policy. Our work in the area also includes participation in projects with European partners - in 2018, we were involved in two such projects - one on civil society involvement in drug policy, and one providing a range of activities to support the work of the CSFD. Returning to our domestic work, we continue to contribute actively to local, regional and national fora such as the National Voluntary Drug and Alcohol Sector and networks of Local and Regional Drug and Alcohol Task Forces in the areas in which we provide services.

Events after the Balance Sheet Date
There have been no significant events affecting the company since the year-end.

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 minimized by the implementation of procedures for authorization of all transactions and projects;
- Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitor.
Ana Liffey Drug Project
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Directors' report
for the year ended 31 December 2018

.................. continued

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.

Payment of Creditors
The directors acknowledge their responsibility for ensuring compliance with the provisions of the EC (Late Payment in Commercial Transactions) Regulations 2012. It is the company's policy to agree payment terms with all suppliers and to adhere to those payment terms.

Government Department Circulars
Ana Liffey Drug Project is compliant with relevant circulars including Circular: 44/2006 "Tax Clearance Procedures Grants, subsidies and Similar Type Payments" and DPE 022/05/2013 Circular: 13/2014 'Management of and Accountability for Grants from Exchequer Funds'.

Accounting Records
The directors acknowledge their responsibilities under Section 281 to 285 of the 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 and principal place of business.

Statement on Relevant Audit Information
In accordance with Section 330 of the 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 383 (2) 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 22 May 2019 and signed on its behalf by

Edward Matthews
Director

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

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 The 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 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 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 The Companies Act 2014 and enable the financial statements to be audited.

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

Where financial statements are to be published on the web, 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.

On behalf of the board

Edward Matthews
Director

Greg Ward
Director

Date: 22nd May 2019
Independent auditors' report to the members of
Ana Liffey Drug Project
(A Company Limited by Guarantee and not having a Share Capital)

Opinion
We have audited the financial statements of Ana Liffey Drug Project for the year ended 31 December 2018, which comprises of the Income and Expenditure, the Balance Sheet, the Statement of Changes in Funds, the Statement of Cashflows and the related notes to the financial statements, including a summary of significant accounting policies set out in note 1. The financial reporting framework that has been applied in their preparation is Irish law and accounting standards, including Financial reporting standards 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland as modified by the Statement of Recommended Practice "Accounting and Reporting by Charities" effective 1 January 2015.

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 2018 and of its profit for the year then ended;
- have been properly prepared in accordance with Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland; and
- have been prepared in accordance with the requirements of the Companies Act 2014.

Basis of Opinion
We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the 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 the financial statements in Ireland, including the Ethical Standard as issued by the Irish Auditing and Accounting Service Authority ("IAASA") Ethical Standard and the provisions available for small entities, in the circumstances set out in note 17 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
We have nothing to report in respect of the following matters in relation to which the ISAs require us to report to you where:
- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information
The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The directors are responsible for the other information. 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. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.
Opinions on other matters prescribed by Companies Act 2014
In our opinion, based on the work undertaken in the course of the audit:
- we have obtained all the information and explanations which we consider necessary for the purposes of our audit;
- 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;
- the information given in the Director's/Trustees Report is consistent with the financial statements; and
- the Director's Report has been prepared in accordance with the Companies Act 2014.

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 disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not made. We have nothing to report in this regard.

Respective responsibilities of directors for the financial statements.
As explained more fully in the Directors/Trustees' Responsibilities Statement set out on page 7, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have 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 located on the IAASA website at:
http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202de9c3a/Description_of_auditors_responsibilities_for_audit.pdf. This description forms part of our audit report.
Independent auditors' report to the members of Ana Liffey Drug Project (continued)
(A Company Limited by Guarantee and not having a Share Capital)

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

Signed by:

[Signature]

Donal Ryan FCCA AITI
For and on behalf of:
Donal Ryan & Associates
Chartered Certified Accountants & Statutory Auditor

32 Manor Street
Dublin 7

Date: 22 May 2019
Ana Liffey Drug Project  
(A Company Limited by Guarantee and not having a Share Capital)

Statement of Financial Activities (including Income & Expenditure)  
for the year ended 31 December 2018

<table>
<thead>
<tr>
<th>Notes</th>
<th>Restricted funds</th>
<th>Unrestricted funds</th>
<th>Total</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>€</td>
<td>€</td>
<td>€</td>
<td>€</td>
</tr>
<tr>
<td>2018</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2018</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2017</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Income From:

*Incoming resources from generated funds:*
- Donations and fundraising income: 2 122,782 122,782 117,501
- Deposit Interest: 2 354 354 646

*Incoming resources from charitable activities:*
- State Funding: 2 & 3 1,741,389 1,741,389 1,610,530
- Other Grants: 2 & 3 155,592 155,592 257,462

**Total Income**  
1,896,981 123,136 2,020,117 1,986,139

Expenditure on:

- Governance Costs: 4 13,038 13,038 13,087
- Direct Charitable Expenditure: 4 1,896,981 69,767 1,966,748 1,984,778

**Other Resources Expended**  
(1,896,981) (82,805) (1,979,786) (1,997,865)

**Total Expenditure**  
(1,896,981) (82,805) (1,979,786) (1,997,865)

**Net Income**  
- 40,331 40,331 (11,726)

The notes on pages 16 to 33 form an integral part of these financial statements.
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## Ana Liffey Drug Project
(A Company Limited by Guarantee and not having a Share Capital)

### Statement of Financial Activities (including Income & Expenditure)
for the year ended 31 December 2018

<table>
<thead>
<tr>
<th>Notes</th>
<th>2018 Restricted Funds</th>
<th>2018 Unrestricted Funds</th>
<th>2018 Total</th>
<th>2017 Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Other recognised gains/(losses)</td>
<td></td>
<td></td>
<td></td>
<td>579,393</td>
</tr>
<tr>
<td>Capital Reserve Amortised</td>
<td></td>
<td>-</td>
<td>-</td>
<td>(3,066)</td>
</tr>
<tr>
<td>Net Movement in Funds</td>
<td></td>
<td>-</td>
<td>40,331</td>
<td>564,601</td>
</tr>
<tr>
<td>Reconciliation of Funds</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Funds Brought Forward</td>
<td></td>
<td>-</td>
<td>1,194,339</td>
<td>629,738</td>
</tr>
<tr>
<td>Total Funds Carried Forward</td>
<td></td>
<td>-</td>
<td>1,234,670</td>
<td>1,194,339</td>
</tr>
</tbody>
</table>

The notes on pages 16 to 33 form an integral part of these financial statements.
Ana Liffey Drug Project  
(A Company Limited by Guarantee and not having a Share Capital)  

Balance sheet  
as at 31 December 2018  

<table>
<thead>
<tr>
<th>Notes</th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>€</td>
<td>€</td>
</tr>
<tr>
<td>Fixed assets</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Tangible assets</td>
<td>9</td>
<td>846,042</td>
</tr>
<tr>
<td>Current assets</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Stocks</td>
<td>11,833</td>
<td>5,933</td>
</tr>
<tr>
<td>Debtors</td>
<td>10</td>
<td>117,823</td>
</tr>
<tr>
<td>Cash at bank and in hand</td>
<td>645,658</td>
<td>526,873</td>
</tr>
<tr>
<td></td>
<td>775,314</td>
<td>597,773</td>
</tr>
<tr>
<td>Creditors: amounts falling due within one year</td>
<td>11</td>
<td>(386,686)</td>
</tr>
<tr>
<td>Net current assets</td>
<td></td>
<td>388,628</td>
</tr>
<tr>
<td>Total assets less current liabilities</td>
<td>1,234,670</td>
<td>1,194,339</td>
</tr>
<tr>
<td>Net assets</td>
<td>1,234,670</td>
<td>1,194,339</td>
</tr>
<tr>
<td>Capital and reserves</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Unrestricted Funds (Designated &amp; General)</td>
<td>1,234,670</td>
<td>1,194,339</td>
</tr>
<tr>
<td>Total funds</td>
<td>1,234,670</td>
<td>1,194,339</td>
</tr>
</tbody>
</table>

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

Edward Matthews  
Director

Greg Ward  
Director  
22 May 2019

Date:

The notes on pages 16 to 33 form an integral part of these financial statements.
Ana Liffey Drug Project
(A Company Limited by Guarantee and not having a Share Capital)

Statement of Changes in Funds
for the year ended 31 December 2018

<table>
<thead>
<tr>
<th>Analysis of Net Assets between Funds</th>
<th>General Funds €</th>
<th>Designated Capital Funds €</th>
<th>Total €</th>
</tr>
</thead>
<tbody>
<tr>
<td>At 1 January 2018</td>
<td>345,231</td>
<td>849,108</td>
<td>1,194,339</td>
</tr>
<tr>
<td>Surplus for the year</td>
<td>40,331</td>
<td></td>
<td>40,331</td>
</tr>
<tr>
<td>At 31 December 2018</td>
<td>385,562</td>
<td>849,108</td>
<td>1,234,670</td>
</tr>
</tbody>
</table>

The notes on pages 16 to 33 form an integral part of these financial statements.

Page 14
Ana Liffey Drug Project  
(A Company Limited by Guarantee and not having a Share Capital)  

Statement of Cashflows  
for the year ended 31 December 2018

<table>
<thead>
<tr>
<th>Notes</th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>€</td>
<td>€</td>
</tr>
<tr>
<td><strong>Cashflow from operating activities</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash generated from operations</td>
<td>12</td>
<td>118,785</td>
</tr>
<tr>
<td><strong>Net increase in cash in the year</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash at bank and in hand less overdrafts at beginning of year</td>
<td></td>
<td>526,873</td>
</tr>
<tr>
<td><strong>Cash at bank and in hand less overdrafts at end of year</strong></td>
<td></td>
<td>645,658</td>
</tr>
<tr>
<td>Consisting of:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash at bank and in hand</td>
<td></td>
<td>645,658</td>
</tr>
</tbody>
</table>
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 2018

1. Statement of accounting policies
The audited financial statements have been prepared by Ana Liffey Drug Project 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") as modified by the Statement of Recommended Practice "Accounting and Reporting by Charities" effective 1 January 2015. Previously the company applied FRS 102 but did not apply the Statement of Recommended Practice "Accounting and Reporting by Charities". As a result of the adoption of the FRS 102 Charities SORP in the current period a change in accounting policy was required so as to ensure compliance with the Charities SORP. Details of the change in accounting policy and the related adjustments are detailed in Note . The charity has applied the Charities SORP on a voluntary basis as its application is not a requirement of the current regulations for charities registered in the Republic of Ireland however it is considered best practice. As noted below, the directors consider the adoption of the SORP requirements as the most appropriate accounting practice and presentation to properly reflect and disclose the activities of the organisation.

Ana Liffey Drug Project is a Company Limited by guarantee and is a public benefit entity incorporated in Ireland with a registered office at 48 Middle Abbey Street, Dublin 1.
The significant accounting policies adopted by the Company and applied consistently are as follows:

1.1. Basis of preparation
The financial statements have been prepared on the going concern basis under the historical cost convention (as modified by the revaluation of certain tangible fixed assets). The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)", Irish statute comprising the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

The charity has applied the Charities SORP on a voluntary basis as its application is not a requirement of the current regulations for charities registered in the Republic of Ireland.

As permitted by the Companies Act 2014, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats, as outlined in the Companies Act 2014, are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Going concern
Given the level of net funds the company holds the directors consider that there are no material uncertainties about the company's ability to continue as a going concern.

The audited financial statements are prepared in Euro which is the functional currency of the company.
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 2018

.............. continued

1.2. Income Policy

Income consists of state funding and donations. These are included in the financial statements when received at headquarters. Income 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.

Donations in kind

Donated services and facilities are included at the fair value to the charity where this can be quantified. Donations in kind are included at their estimated value to the foundation in both revenue and expenditure in the year of receipt. Donated facilities are included as both income and expenses at the value to the charity where this can be quantified and a third party is bearing the cost. Where it is not practicable to measure the value of the resource with sufficient reliability the income is included in the financial period when the resource is sold. An asset is recognised only when those services are used for the production of an asset and the services received will be capitalised as part of the cost of an asset. Where it cannot be quantified the value is recognised when sold. The value of services provided by volunteers is included in these accounts at the equivalent rate of a paid employee.

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.
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** - Over estimated remaining useful life
- **Fixtures, fittings and equipment** - 20% Straight Line

The company’s policy is to review the remaining useful economic lives and residual values of property, plant and equipment on an on-going basis and to adjust the depreciation charge to reflect the remaining estimated useful economic life and residual value. The directors are of the opinion that, having regard to estimated residual values (based on prices prevailing at the dates of acquisition or subsequent revaluation) and the estimated useful economic lives, any depreciation involved would not be material.

1.5. **Leasing**

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

1.6. **Taxation**

No charge to current or deferred taxation arises as the charity has been granted charitable status under Sections 207 and 208 of the Taxes Consolidation Act 1997, Charity No CHY 6775. The charity is eligible under the "Scheme of Tax Relief for Donations to Eligible Charities and Approved Bodies under Section 848A Taxes Consolidation Act, 1997" therefore income tax refunds arising from sponsorships exceeding €250 per annum are included in unrestricted funds. Irrecoverable value added tax is expended as incurred.
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 2018

............... continued

1.7. Pensions
Retirement benefits are met by payments to a defined contribution pension fund. Contributions are charged to the profit and loss in the year in which they fall due. The assets are held separately from those of the company in an independently administered fund. Differences between the amounts charged in the profit and loss account and payments made to pension funds are treated as assets or liabilities.

1.8. Stock
Inventories are stated at the lower of cost and net realisable value. Where stock is received in a non-exchange transaction, stock is valued at the fair value of the stock received that being the price the entity would have to pay if that stock were purchased on an open market basis. Cost is calculated on a first in, first out basis and includes invoice price, import duties and transportation costs. Net realisable value comprises the actual or estimated selling price less all further costs to completion or to be incurred in marketing, selling and distribution.

At the end of each reporting period inventories are assessed for impairment. If an item of stock is impaired, the identified inventory is reduced to its selling price less costs to complete and sell and an impairment charge is recognised in the profit and loss account. Where a reversal of the impairment is recognised the impairment charge is reversed, up to the original impairment loss, and is recognised as a credit in the income and expenditure account.

1.9. 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. Income

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

<table>
<thead>
<tr>
<th>Source of Funding</th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>State Funding (see below)</td>
<td>1,741,389</td>
<td>1,610,530</td>
</tr>
<tr>
<td>Restricted EU &amp; Other Funding</td>
<td>155,592</td>
<td>257,462</td>
</tr>
<tr>
<td>Donations</td>
<td>112,668</td>
<td>101,776</td>
</tr>
<tr>
<td>Other Income</td>
<td>10,114</td>
<td>15,725</td>
</tr>
<tr>
<td>Investment income</td>
<td>354</td>
<td>646</td>
</tr>
<tr>
<td></td>
<td><strong>2,020,117</strong></td>
<td><strong>1,986,139</strong></td>
</tr>
</tbody>
</table>

**Grants and Other State Funding**

<table>
<thead>
<tr>
<th>Fund Type</th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>HSE - Dublin North City (Core Funding)</td>
<td>628,714</td>
<td>633,200</td>
</tr>
<tr>
<td>HSE (NICDATF) (NIC-2.2)</td>
<td>71,900</td>
<td>71,900</td>
</tr>
<tr>
<td>HSE (NICDATF) (NIC-17)</td>
<td>161,900</td>
<td>161,900</td>
</tr>
<tr>
<td>HSE Social Inclusion (NSP)</td>
<td>20,000</td>
<td>20,000</td>
</tr>
<tr>
<td>HSE Social Inclusion (Poole Volunteer Programme)</td>
<td>20,000</td>
<td>20,000</td>
</tr>
<tr>
<td>HSE Social Inclusion (North East Region Needle)</td>
<td>27,616</td>
<td>-</td>
</tr>
<tr>
<td>Dublin Regional Homeless Executive (51MAS)</td>
<td>70,500</td>
<td>70,500</td>
</tr>
<tr>
<td>HSE Social Inclusion (DRUGS.ie)</td>
<td>60,902</td>
<td>75,000</td>
</tr>
<tr>
<td>Dublin City Council (ACMT)</td>
<td>37,396</td>
<td>31,425</td>
</tr>
<tr>
<td>HSE Dublin North City (ACMT)</td>
<td>125,000</td>
<td>100,000</td>
</tr>
<tr>
<td>HSE Social Inclusion (QSP)</td>
<td>38,343</td>
<td>60,000</td>
</tr>
<tr>
<td>HSE Social Inclusion (Emerging Trends)</td>
<td>11,250</td>
<td>15,000</td>
</tr>
<tr>
<td>Mid-West Regional DAF (MW-8L)</td>
<td>188,504</td>
<td>188,504</td>
</tr>
<tr>
<td>HSE Mid-West (Homeless Programme)</td>
<td>62,900</td>
<td>47,900</td>
</tr>
<tr>
<td>Probation Service</td>
<td>49,000</td>
<td>49,000</td>
</tr>
<tr>
<td>HSE Social Inclusion (Media Awards)</td>
<td>11,250</td>
<td>16,515</td>
</tr>
<tr>
<td>Drug Policy Unit (Media Awards)</td>
<td>-</td>
<td>10,000</td>
</tr>
<tr>
<td>NEIC Community Grants</td>
<td>2,150</td>
<td>-</td>
</tr>
<tr>
<td>NEIC</td>
<td>154,064</td>
<td>39,686</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>1,741,389</strong></td>
<td><strong>1,610,530</strong></td>
</tr>
</tbody>
</table>

**Restricted EU & Other Funding**

<table>
<thead>
<tr>
<th>Fund Type</th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>CSFD - European Union Funding</td>
<td>45,491</td>
<td>218,436</td>
</tr>
<tr>
<td>London School of Economics &amp; Political Science</td>
<td>14,827</td>
<td>-</td>
</tr>
<tr>
<td>Stichting De Regenboog Groep</td>
<td>8,948</td>
<td>18,609</td>
</tr>
<tr>
<td>Open Society Foundations</td>
<td>86,326</td>
<td>20,417</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>155,592</strong></td>
<td><strong>257,462</strong></td>
</tr>
</tbody>
</table>
### 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 2018

……………….. continued

3. **Income**
Income & Expenditure stated in compliance with DPE 022/05/2013 Circular: 13/2014 Management of and Accountability for Grants from Exchequer Funds’

<table>
<thead>
<tr>
<th>State Funding Agency</th>
<th>HSE Addiction Services Dublin North City Department of Health</th>
<th>HSE Addiction Services Dublin North City Department of Health</th>
<th>Dublin City Council Department of Housing, Planning, Community &amp; Local Government Assertive Case Management Team</th>
</tr>
</thead>
<tbody>
<tr>
<td>Grant Programme</td>
<td>Core Funding</td>
<td>Assertive Case Management Team</td>
<td>Assertive Case Management Team</td>
</tr>
<tr>
<td>Grants received in the year</td>
<td>628,714</td>
<td>100,000</td>
<td>37,396</td>
</tr>
<tr>
<td>Grant deferred from 2017</td>
<td>-</td>
<td>25,000</td>
<td>5,971</td>
</tr>
<tr>
<td>Grant deferred to 2019</td>
<td>-</td>
<td>-</td>
<td>(5,971)</td>
</tr>
<tr>
<td>Total Grant in the year €</td>
<td>628,714</td>
<td>125,000</td>
<td>37,396</td>
</tr>
<tr>
<td>Expenditure in the year €</td>
<td>628,714</td>
<td>100,000</td>
<td>37,396</td>
</tr>
<tr>
<td>Taken to Reserves</td>
<td>-</td>
<td>25,000</td>
<td>-</td>
</tr>
<tr>
<td>Term</td>
<td>Expires 31 December 2018</td>
<td>Expires 31 December 2018</td>
<td>Expires 1 March 2019</td>
</tr>
<tr>
<td>Received in year ended</td>
<td>31 December 2018</td>
<td>31 December 2018</td>
<td>31 December 2018</td>
</tr>
<tr>
<td>Capital Grant</td>
<td>Nil</td>
<td>Nil</td>
<td>Nil</td>
</tr>
<tr>
<td>Restriction on use</td>
<td>Service Provision</td>
<td>Service Provision</td>
<td>Service Provision</td>
</tr>
</tbody>
</table>

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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 2018

<table>
<thead>
<tr>
<th>Agency</th>
<th>ISE Social Inclusion</th>
<th>HSE Social Inclusion</th>
<th>HSE Social Inclusion</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Department of Health</td>
<td>Department of Health</td>
<td>Department of Health</td>
</tr>
<tr>
<td></td>
<td>DRUGS.ie</td>
<td>Poole Volunteer Programme</td>
<td>Needle and Syringe Programme</td>
</tr>
<tr>
<td>Grants received in the year €</td>
<td>62,152</td>
<td>20,000</td>
<td>20,000</td>
</tr>
<tr>
<td>Grant deferred to 2019</td>
<td>(1,250)</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total Grant in the year €</td>
<td>60,902</td>
<td>20,000</td>
<td>20,000</td>
</tr>
<tr>
<td>Expenditure in the year €</td>
<td>60,902</td>
<td>20,000</td>
<td>20,000</td>
</tr>
<tr>
<td>Term</td>
<td>Expires 31 March 2019</td>
<td>Expires 31 December 2018</td>
<td>Expires 31 December 2018</td>
</tr>
<tr>
<td>Received in year ended</td>
<td>31 December 2018</td>
<td>31 December 2018</td>
<td>31 December 2018</td>
</tr>
<tr>
<td>Capital Grant</td>
<td>Nil</td>
<td>Nil</td>
<td>Nil</td>
</tr>
<tr>
<td>Restriction on use</td>
<td>Service Provision</td>
<td>Service Provision</td>
<td>Service Provision</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Agency</th>
<th>ISE Social Inclusion</th>
<th>HSE Social Inclusion</th>
<th>HSE Social Inclusion</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Department of Health</td>
<td>Department of Health</td>
<td>Department of Health</td>
</tr>
<tr>
<td></td>
<td>North East Region Needle Exchange Action Research</td>
<td>Quality Support Programme</td>
<td>Emerging Trends</td>
</tr>
<tr>
<td>Grants received in the year €</td>
<td>-</td>
<td>38,343</td>
<td>11,250</td>
</tr>
<tr>
<td>Grants Outstanding at 31 December 2018</td>
<td>50,000</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Grants Deferred to 2019</td>
<td>(22,384)</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total Grant in the year €</td>
<td>27,616</td>
<td>38,343</td>
<td>11,250</td>
</tr>
<tr>
<td>Expenditure in the year €</td>
<td>27,616</td>
<td>38,343</td>
<td>11,250</td>
</tr>
<tr>
<td>Term</td>
<td>Expires 31 December 2018</td>
<td>Expires 30 September 2018</td>
<td>Expires 30 September 2018</td>
</tr>
<tr>
<td>Received in year ended</td>
<td>31 December 2018</td>
<td>31 December 2018</td>
<td>31 December 2018</td>
</tr>
<tr>
<td>Capital Grant</td>
<td>Nil</td>
<td>Nil</td>
<td>Nil</td>
</tr>
<tr>
<td>Restriction on use</td>
<td>Service Provision</td>
<td>Service Provision</td>
<td>Service Provision</td>
</tr>
</tbody>
</table>
### 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 2018

<table>
<thead>
<tr>
<th>Agency</th>
<th>Sponsoring Government Department</th>
</tr>
</thead>
<tbody>
<tr>
<td>DR Homeless Executive</td>
<td>Department of Housing, Planning, Community &amp; Local Government Homeless Services</td>
</tr>
<tr>
<td>HSE (North Inner City Drugs &amp; Alcohol Task Force)</td>
<td>Department of Health</td>
</tr>
<tr>
<td>HSE (North Inner City Drugs &amp; Alcohol Task Force)</td>
<td>Department of Health</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Term</th>
<th>Expenditure in the year €</th>
<th>Total Grant in the year €</th>
</tr>
</thead>
<tbody>
<tr>
<td>NIC 2-2</td>
<td>70,500</td>
<td>70,500</td>
</tr>
<tr>
<td>NIC 17</td>
<td>71,900</td>
<td>161,900</td>
</tr>
<tr>
<td>Expires 31 December 2018</td>
<td>Expires 31 December 2018</td>
<td></td>
</tr>
<tr>
<td>31 December 2018</td>
<td>31 December 2018</td>
<td></td>
</tr>
<tr>
<td>Nil</td>
<td>Nil</td>
<td></td>
</tr>
<tr>
<td>Service Provision</td>
<td>Service Provision</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Agency</th>
<th>Sponsoring Government Department</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mid-West Regional- DAF</td>
<td>Department of Health Drugs &amp; Alcohol</td>
</tr>
<tr>
<td>HSE Mid-West</td>
<td>Department of Health Homeless Programme</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Term</th>
<th>Expenditure in the year €</th>
<th>Total Grant in the year €</th>
</tr>
</thead>
<tbody>
<tr>
<td>Expires 31 December 2018</td>
<td>Expires 31 December 2018</td>
<td></td>
</tr>
<tr>
<td>31 December 2018</td>
<td>31 December 2018</td>
<td></td>
</tr>
<tr>
<td>Nil</td>
<td>Nil</td>
<td></td>
</tr>
<tr>
<td>Service Provision</td>
<td>Service Provision</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Agency</th>
<th>Sponsoring Government Department</th>
</tr>
</thead>
<tbody>
<tr>
<td>Probation Service</td>
<td>Department of Justice &amp; Equality Prison Groups</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Term</th>
<th>Expenditure in the year €</th>
<th>Total Grant in the year €</th>
</tr>
</thead>
<tbody>
<tr>
<td>Expires 31 December 2018</td>
<td>Expires 31 December 2018</td>
<td></td>
</tr>
<tr>
<td>31 December 2018</td>
<td>31 December 2018</td>
<td></td>
</tr>
<tr>
<td>Nil</td>
<td>Nil</td>
<td></td>
</tr>
<tr>
<td>Service Provision</td>
<td>Service Provision</td>
<td></td>
</tr>
</tbody>
</table>

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### 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 2018

<table>
<thead>
<tr>
<th>Agency</th>
<th>HSE Social Inclusion Department of Health</th>
<th>Dublin City Council North East Inner City Programme Office NEIC Community Grants Scheme</th>
<th>Dublin City Council North East Inner City Programme Office NEIC Assertive Case Management Team</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sponsoring Government Department</td>
<td>Let's Talk about Drugs Media Awards</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Grant Programmes</td>
<td></td>
<td>11,250</td>
<td>2,150</td>
</tr>
<tr>
<td>Grants received in the year €</td>
<td></td>
<td>11,250</td>
<td>2,150</td>
</tr>
<tr>
<td>Add Grant deferred from 2017</td>
<td></td>
<td>11,250</td>
<td>15,314</td>
</tr>
<tr>
<td>Total Grant in the year €</td>
<td></td>
<td>11,250</td>
<td>154,064</td>
</tr>
<tr>
<td>Expenditure in the year €</td>
<td></td>
<td>11,250</td>
<td>154,064</td>
</tr>
<tr>
<td>Term Received in year ended</td>
<td></td>
<td>Expires 30 September 2018</td>
<td>Expires 31 December 2018</td>
</tr>
<tr>
<td>Capital Grant</td>
<td></td>
<td>31 December 2018</td>
<td>31 December 2018</td>
</tr>
<tr>
<td>Restriction on use</td>
<td></td>
<td>Nil</td>
<td>Nil</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Service Provision</td>
<td>Once off Project</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Page 24
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 2018

<table>
<thead>
<tr>
<th>Agency</th>
<th>Dublin City Local Community Development Committee (LCDC) and Dublin City Council</th>
<th>The Community Foundation of Ireland</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sponsoring Government Department</td>
<td>The Department of Rural and Community Development</td>
<td>N/A</td>
</tr>
<tr>
<td>Grant Programmes</td>
<td>Dublin City Community Enhancement Women’s Fund 2018 Programme</td>
<td></td>
</tr>
</tbody>
</table>

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Grants received in the year €</td>
<td>14,989</td>
<td>4,500</td>
</tr>
<tr>
<td>Less Grant deferred to 2019</td>
<td>(14,989)</td>
<td>(4,500)</td>
</tr>
<tr>
<td>Total Grant in the year €</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Expenditure in the year €</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Term Received in year ended</td>
<td>Expires 30 September 2019</td>
<td>Expires 30 September 2019</td>
</tr>
<tr>
<td>Capital Grant</td>
<td>31 December 2018</td>
<td>31 December 2018</td>
</tr>
<tr>
<td>Restriction on use</td>
<td>Nil</td>
<td>Nil</td>
</tr>
<tr>
<td></td>
<td>Once off Project</td>
<td>Once off Project</td>
</tr>
</tbody>
</table>

Page 25
### European Union and Other Non-State Funding

<table>
<thead>
<tr>
<th>Agency</th>
<th>Stichting De Regenboog Groep</th>
<th>Open Society Foundations</th>
<th>CSFD - Civil Society Forum on Drugs</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sponsoring Government Department</td>
<td>N/A - European Union Funding HOME/2015/JDRU/AG/DRUG</td>
<td>N/A Global Drug Policy Forum OR2018-42626</td>
<td>N/A European Union Funding 760099-CSFD-Just-2016-AG-DRUG</td>
</tr>
<tr>
<td>Grants received in the year €</td>
<td>-</td>
<td>261,948</td>
<td>-</td>
</tr>
<tr>
<td>Add Grant Deferred from 2017 €</td>
<td>8,948</td>
<td>-</td>
<td>113,548</td>
</tr>
<tr>
<td>Less Grant deferred to 2019 €</td>
<td>-</td>
<td>(175,622)</td>
<td>(68,057)</td>
</tr>
<tr>
<td>Grant credited in Accounts</td>
<td>8,948</td>
<td>86,326</td>
<td>45,491</td>
</tr>
<tr>
<td>Expenditure in the year €</td>
<td>8,948</td>
<td>86,326</td>
<td>45,491</td>
</tr>
<tr>
<td>Received in year ended</td>
<td>31 December 2018</td>
<td>31 December 2018</td>
<td>31 December 2018</td>
</tr>
<tr>
<td>Capital Grant</td>
<td>Nil</td>
<td>Nil</td>
<td>Nil</td>
</tr>
<tr>
<td>Restriction on use</td>
<td>Policy Work</td>
<td>Policy Work</td>
<td>Policy Work</td>
</tr>
</tbody>
</table>
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 2018

<table>
<thead>
<tr>
<th>Agency</th>
<th>London School of Economics &amp; Political Science</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sponsoring Government Department</td>
<td>N/A - European Union Funding</td>
</tr>
<tr>
<td>Grant Programme</td>
<td>KEI Fund</td>
</tr>
<tr>
<td>Grants received in the year</td>
<td>11,861</td>
</tr>
<tr>
<td>Grants Outstanding at 31 December 2018</td>
<td>2,966</td>
</tr>
<tr>
<td>Total Grant in the year €</td>
<td>14,827</td>
</tr>
<tr>
<td>Expenditure in the year €</td>
<td>14,827</td>
</tr>
<tr>
<td>Term</td>
<td>Expires 31 December 2018</td>
</tr>
<tr>
<td>Received in year ended</td>
<td>31 December 2018</td>
</tr>
<tr>
<td>Capital Grant</td>
<td>Nil</td>
</tr>
<tr>
<td>Restriction on use</td>
<td>Policy Work</td>
</tr>
</tbody>
</table>
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 2018  

……………… continued

4. Expenditure on Charitable Activities

<table>
<thead>
<tr>
<th>Costs directly allocated to activities</th>
<th>Charitable Activities</th>
<th>Governance Costs</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Staff Costs</td>
<td>1,499,924</td>
<td>-</td>
<td>1,499,924</td>
</tr>
<tr>
<td>Staff Training</td>
<td>18,385</td>
<td>-</td>
<td>18,385</td>
</tr>
<tr>
<td>Facilitation, Health &amp; Safety &amp; Staff Support</td>
<td>57,570</td>
<td>-</td>
<td>57,570</td>
</tr>
<tr>
<td>Programme costs</td>
<td>75,497</td>
<td>-</td>
<td>75,497</td>
</tr>
<tr>
<td>Support Costs (See note 5)</td>
<td>250,152</td>
<td>-</td>
<td>250,152</td>
</tr>
<tr>
<td>Depreciation</td>
<td>3,066</td>
<td>-</td>
<td>3,066</td>
</tr>
<tr>
<td>Capital Additions expensed</td>
<td>52,170</td>
<td>3,936</td>
<td>52,170</td>
</tr>
<tr>
<td>Audit</td>
<td>-</td>
<td>3,936</td>
<td>3,936</td>
</tr>
<tr>
<td>Legal &amp; Professional Fees</td>
<td>9,984</td>
<td>9,102</td>
<td>19,086</td>
</tr>
</tbody>
</table>

| Total 2018                            | 1,966,748             | 13,038           | 1,979,786 |
| Total 2017                            | 1,984,780             | 13,087           | 1,997,867 |

5. Expenditure on Charitable Activities

Where support costs are attributable to a particular activity the costs are allocated to that activity. Where support costs are incurred to further more than one activity, they are apportioned between the relevant activities based on the below measures:

<table>
<thead>
<tr>
<th>Costs directly allocated to activities</th>
<th>Charitable Activities 2018</th>
<th>Total 2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>Rent &amp; rates</td>
<td>19,064</td>
<td>19,064</td>
</tr>
<tr>
<td>Insurance</td>
<td>43,522</td>
<td>43,522</td>
</tr>
<tr>
<td>Utilities</td>
<td>38,632</td>
<td>38,632</td>
</tr>
<tr>
<td>Cleaning &amp; waste disposal</td>
<td>24,196</td>
<td>24,196</td>
</tr>
<tr>
<td>Repairs &amp; Maintenance</td>
<td>38,363</td>
<td>38,363</td>
</tr>
<tr>
<td>Office costs</td>
<td>6,298</td>
<td>6,298</td>
</tr>
<tr>
<td>Staff recruitment costs</td>
<td>1,705</td>
<td>1,705</td>
</tr>
<tr>
<td>IT &amp; Computer Maintenance</td>
<td>29,021</td>
<td>29,021</td>
</tr>
<tr>
<td>Travel &amp; Accomodation</td>
<td>49,149</td>
<td>49,149</td>
</tr>
<tr>
<td>Bank Charges</td>
<td>202</td>
<td>202</td>
</tr>
</tbody>
</table>

| Total 2018                            | 250,152                    | 250,152     |
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 2018

............... continued

6. Operating surplus/(deficit)  

<table>
<thead>
<tr>
<th></th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>€</td>
<td>€</td>
</tr>
<tr>
<td>Operating surplus/(deficit) is stated after charging:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Depreciation and other amounts written off/(back) re: tangible assets</td>
<td>3,066</td>
<td>(576,327)</td>
</tr>
<tr>
<td>Motor vehicles additions</td>
<td>52,170</td>
<td>-</td>
</tr>
<tr>
<td>Auditors' remuneration</td>
<td>3,936</td>
<td>3,936</td>
</tr>
<tr>
<td>Legal Secretary - L &amp; P Trustee Services Ltd</td>
<td>9,102</td>
<td>9,151</td>
</tr>
<tr>
<td>and after crediting:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Capital grants amortised &amp; transfers to Capital reserves</td>
<td>-</td>
<td>576,327</td>
</tr>
</tbody>
</table>

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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 2018

............... continued

7. Employees

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

<table>
<thead>
<tr>
<th></th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Management &amp; Administration</td>
<td>5</td>
<td>4</td>
</tr>
<tr>
<td>Operational</td>
<td>29</td>
<td>28</td>
</tr>
<tr>
<td></td>
<td>34</td>
<td>32</td>
</tr>
</tbody>
</table>

Employment costs

<table>
<thead>
<tr>
<th></th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Wages and salaries</td>
<td>1,246,591</td>
<td>1,187,704</td>
</tr>
<tr>
<td>Redundancies Online &amp; Digital Services</td>
<td>11,508</td>
<td>-</td>
</tr>
<tr>
<td>Social welfare costs</td>
<td>131,034</td>
<td>125,881</td>
</tr>
<tr>
<td>Other pension costs</td>
<td>23,617</td>
<td>17,752</td>
</tr>
<tr>
<td></td>
<td>1,412,750</td>
<td>1,331,337</td>
</tr>
</tbody>
</table>

In addition to the above, Ana Liffey Drug Project benefited from the work of volunteers who it is estimated, provided services worth €98,682 (2017: €95,410) based on equivalent costs.

The Charity has four employees 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.

<table>
<thead>
<tr>
<th>Bands of €10,000 exceeding €60,000</th>
<th>No. of Employees</th>
</tr>
</thead>
<tbody>
<tr>
<td>€60,000 to €70,000</td>
<td>3</td>
</tr>
<tr>
<td>€70,000 to €80,000</td>
<td>-</td>
</tr>
<tr>
<td>€80,000 to €90,000</td>
<td>-</td>
</tr>
<tr>
<td>€90,000 to €100,000</td>
<td>1</td>
</tr>
<tr>
<td>€100,000 to €110,000</td>
<td>-</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employer Pension Contributions</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Employer Pension Contributions amount to</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>23,617</td>
<td>17,752</td>
</tr>
</tbody>
</table>
8. **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 ended 31 December 2018 (2017 - 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 ended 31 December 2018 (2017 - Nil).

9. **Tangible fixed assets**

<table>
<thead>
<tr>
<th></th>
<th>Land and buildings</th>
<th>Fixtures, fittings and equipment</th>
<th>Motor vehicles</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>freehold</td>
<td>equipment</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cost</td>
<td>€</td>
<td>€</td>
<td>€</td>
<td></td>
</tr>
<tr>
<td>At 1 January 2018</td>
<td>843,993</td>
<td>131,672</td>
<td>53,840</td>
<td>1,029,505</td>
</tr>
<tr>
<td>Disposals</td>
<td>-</td>
<td>-</td>
<td>(53,840)</td>
<td>(53,840)</td>
</tr>
<tr>
<td>At 31 December 2018</td>
<td>843,993</td>
<td>131,672</td>
<td>-</td>
<td>975,665</td>
</tr>
<tr>
<td><strong>Depreciation</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>At 1 January 2018</td>
<td>-</td>
<td>126,557</td>
<td>53,840</td>
<td>180,397</td>
</tr>
<tr>
<td>On disposals</td>
<td>-</td>
<td>-</td>
<td>(53,840)</td>
<td>(53,840)</td>
</tr>
<tr>
<td>Charge for the year</td>
<td>-</td>
<td>3,066</td>
<td>-</td>
<td>3,066</td>
</tr>
<tr>
<td>At 31 December 2018</td>
<td>-</td>
<td>129,623</td>
<td>-</td>
<td>129,623</td>
</tr>
<tr>
<td><strong>Net book values</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>At 31 December 2018</td>
<td>843,993</td>
<td>2,049</td>
<td>-</td>
<td>846,042</td>
</tr>
<tr>
<td>At 31 December 2017</td>
<td>843,993</td>
<td>5,115</td>
<td>-</td>
<td>849,108</td>
</tr>
</tbody>
</table>

The cost of acquiring the freehold property was funded by way of Government grant in 2002 advanced through the then Northern Area Health Board who hold a charge over the property at 48 Middle Abbey street, Dublin 1 until the year 2022.

10. **Debtors**

<table>
<thead>
<tr>
<th></th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Other debtors</td>
<td>89,966</td>
<td>36,000</td>
</tr>
<tr>
<td>Prepayments and accrued income</td>
<td>27,857</td>
<td>28,967</td>
</tr>
<tr>
<td></td>
<td>117,823</td>
<td>64,967</td>
</tr>
</tbody>
</table>

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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 2018

............... continued

11. Creditors: amounts falling due
within one year

<table>
<thead>
<tr>
<th></th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Other creditors</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Trade creditors</td>
<td>52,158</td>
<td>16,090</td>
</tr>
<tr>
<td>Deferred Income</td>
<td>292,773</td>
<td>168,781</td>
</tr>
<tr>
<td>Accruals</td>
<td>10,147</td>
<td>34,562</td>
</tr>
<tr>
<td>Taxation creditors</td>
<td></td>
<td></td>
</tr>
<tr>
<td>PAYE/PRSI</td>
<td>31,608</td>
<td>33,109</td>
</tr>
<tr>
<td></td>
<td>386,686</td>
<td>252,542</td>
</tr>
</tbody>
</table>

12. Reconciliation of Operating Surplus to Net Cashflow from Operating Activities

<table>
<thead>
<tr>
<th></th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Net Incoming Resources</td>
<td>40,331</td>
<td>(11,726)</td>
</tr>
<tr>
<td>Depreciation</td>
<td>3,066</td>
<td>(576,327)</td>
</tr>
<tr>
<td>(Increase) in stocks</td>
<td>(5,900)</td>
<td>1,843</td>
</tr>
<tr>
<td>(Increase) in other debtors</td>
<td>(52,856)</td>
<td>105,177</td>
</tr>
<tr>
<td>Increase in Account creditors</td>
<td>36,068</td>
<td>(31,502)</td>
</tr>
<tr>
<td>Increase in other creditors</td>
<td>98,076</td>
<td>36,157</td>
</tr>
<tr>
<td>Government grant released</td>
<td></td>
<td>576,327</td>
</tr>
<tr>
<td>Net cash generated from operating activities</td>
<td>118,785</td>
<td>99,949</td>
</tr>
</tbody>
</table>

13. Analysis of changes in net funds

<table>
<thead>
<tr>
<th></th>
<th>Opening balance</th>
<th>Cash flows</th>
<th>Closing balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>€</td>
<td>€</td>
<td>€</td>
</tr>
<tr>
<td>Cash at bank and in hand</td>
<td>526,873</td>
<td>118,785</td>
<td>645,658</td>
</tr>
<tr>
<td>Net funds</td>
<td>526,873</td>
<td>118,785</td>
<td>645,658</td>
</tr>
</tbody>
</table>
14. **Company Limited by Guarantee**

The company is one limited by guarantee not having a share capital. The liability of each member, in the event of the company being wound up is €1.

15. **Capital commitments**

There were no capital commitments at the year end.

16. **Pension costs**

The company operates a defined contribution pension scheme. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the company and amounted to €23,617 (2017 - €17,752).

17. **APB Ethical Standard - Provisions Available for Small Entities**

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the Revenue Commissioners and assist with the preparation of the financial statements.

18. **Accounting Periods**

The current accounts are for a full year. The comparative accounts are for a full year.

19. **Approval of financial statements**

The financial statements were approved by the Board on 22 May 2019.
Ana Liffey Drug Project
(A Company Limited by Guarantee and not having a Share Capital)

The following pages do not form part of the statutory accounts.
### Ana Liffey Drug Project
(A Company Limited by Guarantee and not having a Share Capital)

**Detailed income and expenditure account**
for the year ended 31 December 2018

<table>
<thead>
<tr>
<th></th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Income</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>HSE - Dublin North City (Core Funding)</td>
<td>628,714</td>
<td>633,200</td>
</tr>
<tr>
<td>HSE (NICDATF) (NIC-2.2)</td>
<td>71,900</td>
<td>71,900</td>
</tr>
<tr>
<td>HSE (NICDATF) (NIC-17)</td>
<td>161,900</td>
<td>161,900</td>
</tr>
<tr>
<td>HSE Social Inclusion (NSP)</td>
<td>20,000</td>
<td>20,000</td>
</tr>
<tr>
<td>HSE Social Inclusion (Poole Volunteer Programme)</td>
<td>20,000</td>
<td>20,000</td>
</tr>
<tr>
<td>HSE Social Inclusion (North East Region Needle)</td>
<td>27,616</td>
<td>-</td>
</tr>
<tr>
<td>Dublin Regional Homeless Executive (51MAS)</td>
<td>70,500</td>
<td>70,500</td>
</tr>
<tr>
<td>HSE Social Inclusion (DRUGS.ie)</td>
<td>60,902</td>
<td>75,000</td>
</tr>
<tr>
<td>Dublin City Council (ACMT)</td>
<td>37,396</td>
<td>31,425</td>
</tr>
<tr>
<td>HSE Dublin North City (ACMT)</td>
<td>125,000</td>
<td>100,000</td>
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<tr>
<td>HSE Social Inclusion (QSP)</td>
<td>38,343</td>
<td>60,000</td>
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<tr>
<td>HSE Social Inclusion (Emerging Trends)</td>
<td>11,250</td>
<td>15,000</td>
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<tr>
<td>Mid-West Regional DAF (MW-8L)</td>
<td>188,504</td>
<td>188,504</td>
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<tr>
<td>HSE Mid-West (Homeless Programme)</td>
<td>62,900</td>
<td>47,900</td>
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<tr>
<td>CSFD - European Union Funding</td>
<td>45,491</td>
<td>218,436</td>
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<tr>
<td>London School of Economics &amp; Political Science</td>
<td>14,827</td>
<td>-</td>
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<tr>
<td>Probation Service</td>
<td>49,000</td>
<td>49,000</td>
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<tr>
<td>HSE Social Inclusion (Media Awards)</td>
<td>11,250</td>
<td>16,515</td>
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<tr>
<td>Drug Policy Unit (Media Awards)</td>
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<td>10,000</td>
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<tr>
<td>Stichting De Regenboog Groep</td>
<td>8,948</td>
<td>18,609</td>
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<tr>
<td>Open Society Foundations</td>
<td>86,326</td>
<td>20,417</td>
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<tr>
<td>NEIC Community Grants</td>
<td>2,150</td>
<td>-</td>
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<tr>
<td>NEIC</td>
<td>154,064</td>
<td>39,686</td>
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<tr>
<td>Deposit Interest</td>
<td>354</td>
<td>646</td>
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<tr>
<td>Donations</td>
<td>112,668</td>
<td>101,776</td>
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<tr>
<td>Other Income</td>
<td>10,114</td>
<td>15,725</td>
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<tr>
<td><strong>Total Income</strong></td>
<td>2,020,117</td>
<td>1,986,139</td>
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</table>

<table>
<thead>
<tr>
<th><strong>Expenditure</strong></th>
<th></th>
<th></th>
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<tbody>
<tr>
<td>Wages and salaries</td>
<td>1,235,083</td>
<td>1,187,704</td>
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<tr>
<td>Employer’s PRSI/NI contributions</td>
<td>131,034</td>
<td>125,881</td>
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<td>Volunteer - donations in kind</td>
<td>98,682</td>
<td>95,410</td>
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<td>Staff pension costs</td>
<td>23,617</td>
<td>17,752</td>
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<tr>
<td>Redundancies Online &amp; Digital Services</td>
<td>11,508</td>
<td>-</td>
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<tr>
<td>Staff training</td>
<td>18,385</td>
<td>7,442</td>
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<td>Health &amp; Safety</td>
<td>5,887</td>
<td>13,322</td>
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<tr>
<td>CSFD Project Partner Payments</td>
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<td>215,465</td>
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<tr>
<td>Consultants</td>
<td>18,550</td>
<td>16,215</td>
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<tr>
<td>Intern Expenses</td>
<td>1,266</td>
<td>279</td>
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<tr>
<td>Client Expenses</td>
<td>15,184</td>
<td>14,182</td>
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<tr>
<td>Rent payable</td>
<td>18,410</td>
<td>15,449</td>
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<tr>
<td>Rates</td>
<td>654</td>
<td>304</td>
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<tr>
<td>Medical Equipment</td>
<td>4,493</td>
<td>3,874</td>
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<tr>
<td>Insurance</td>
<td>43,522</td>
<td>42,280</td>
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<tr>
<td><strong>Total Expenditure</strong></td>
<td>2,020,117</td>
<td>1,986,139</td>
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</table>
Ana Liffey Drug Project  
(A Company Limited by Guarantee and not having a Share Capital)

<table>
<thead>
<tr>
<th>Description</th>
<th>2015</th>
<th>2014</th>
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<tbody>
<tr>
<td>Office Equipment</td>
<td>2,150</td>
<td>5,026</td>
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<tr>
<td>IT Maintenance</td>
<td>8,326</td>
<td>8,280</td>
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<tr>
<td>Software</td>
<td>12,222</td>
<td>11,983</td>
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<tr>
<td>Light and heat</td>
<td>16,255</td>
<td>12,165</td>
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<tr>
<td>Cleaning &amp; Waste Disposal</td>
<td>24,196</td>
<td>20,731</td>
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<tr>
<td>Repairs and maintenance</td>
<td>38,363</td>
<td>8,938</td>
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<tr>
<td>Printing, postage and stationery</td>
<td>4,148</td>
<td>8,529</td>
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<tr>
<td>Advertising / Staff Recruitment</td>
<td>1,705</td>
<td>1,213</td>
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<tr>
<td>Media Awards, Publications &amp; Promotions</td>
<td>40,430</td>
<td>17,997</td>
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<tr>
<td>Telephone</td>
<td>22,377</td>
<td>20,333</td>
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<td>Computer costs</td>
<td>8,473</td>
<td>21,087</td>
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<td>Needle Exchange Consumables</td>
<td>15,390</td>
<td>17,249</td>
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<td>Motor vehicle Additions</td>
<td>52,170</td>
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<td>Motor expenses</td>
<td>10,239</td>
<td>7,399</td>
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<td>Travelling and subsistence</td>
<td>38,910</td>
<td>24,602</td>
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<td>Legal and professional</td>
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<td>12,162</td>
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<td>Audit</td>
<td>3,936</td>
<td>3,936</td>
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<td>Bank charges</td>
<td>202</td>
<td>80</td>
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<tr>
<td>Bad debts</td>
<td>-</td>
<td>23,026</td>
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<tr>
<td>Seminars &amp; Meetings</td>
<td>19,210</td>
<td>7,310</td>
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<tr>
<td>Staff Facilitation &amp; Support</td>
<td>12,657</td>
<td>10,261</td>
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<tr>
<td>General expenses</td>
<td>-</td>
<td>(1)</td>
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<tr>
<td>Depreciation on freehold property</td>
<td>-</td>
<td>(579,393)</td>
</tr>
<tr>
<td>Transfer to Capital Reserve</td>
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<td>579,393</td>
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<tr>
<td>Depreciation on FF &amp; Equipment</td>
<td>3,066</td>
<td>3,066</td>
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<tr>
<td>Capital Grants Amortised</td>
<td>-</td>
<td>(3,066)</td>
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</tbody>
</table>

**Operating (deficit)/surplus for the year**

<table>
<thead>
<tr>
<th></th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>1,979,786</td>
<td>1,997,865</td>
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<tr>
<td>Operating (deficit)/surplus for the year</td>
<td>40,331</td>
<td>(11,726)</td>
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</tbody>
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