

**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 2016**

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

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**Ana Liffey Drug Project**  
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**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	
	Edward Matthews	
	Roderick Malachy Maguire	
	Brian Patrick Dalton	
	Alice O'Flynn	
	Greg Ward	Appointed 2nd November 2016
	Patricia Conway	Resigned 2nd February 2016
	Richard Guiney	Resigned 2nd February 2016
	Louise Mahoney	Resigned 2nd February 2016
	Joan O'Flynn	Resigned 2nd November 2016
	Deirdre Canavan	Resigned 2nd February 2016

**Secretary** L & P Trustee Services Ltd

<b>Company number</b>	109034
<b>Registered Charity Number</b>	20013301
<b>CHY Number</b>	6775
<b>Eligible Charity Number</b>	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 2016**

The directors present their report and the audited financial statements for the year ended 31 December 2016.

**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.

**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.

**Government Department Circulars**

Ana Liffey 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'.

**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 2016**

..... 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 names of the persons who at any time during the financial year were Directors of the company are 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.

**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.

**Ana Liffey Drug Project**  
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**Directors' report**  
**for the year ended 31 December 2016**

..... continued

**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**

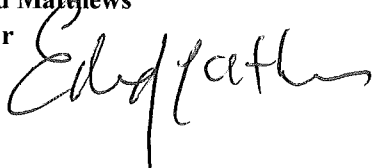
In accordance with Section 330 of the The Companies Act 2014, so far as each person who was a director at the date of approving this report is aware, there is no relevant audit information, being information needed by the auditor in connection with preparing its report, of which the auditor is unaware. 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**

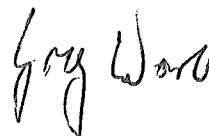
In accordance with Section 383 (2) of theThe Companies Act 2014, the auditors, Donal Ryan & Associates, Chartered Certified Accountants & Statutory Auditor will continue in office.

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

**Edward Matthews**  
**Director**



**Greg Ward**  
**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 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 profit or loss 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.

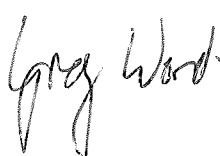
They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the board

**Edward Matthews**  
**Director**



**Greg Ward**  
**Director**



**Date:**

31/5/2017

**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 2016, which comprises of the Income and Expenditure account, 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 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 2016 and its deficit 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 The Companies Act 2014

**Matters on which we are required to report by the 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 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 AIT**

*For and on behalf of:*

**Donal Ryan & Associates**

**Chartered Certified Accountants & Statutory Auditor**

**32 Manor Street**

**Dublin 7**

Date: 31/05/2017

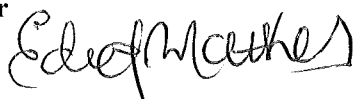
**Ana Liffey Drug Project**  
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**Income and Expenditure Account**  
**for the year ended 31 December 2016**

		<b>Continuing operations</b>	
		<b>2016</b>	<b>2015</b>
		<b>€</b>	<b>€</b>
<b>Income</b>	<b>Notes</b>		
	<b>3</b>		
State funding		2,019,074	2,067,890
Donations and fundraising		2,436	1,120
Investment income		1,090	2,349
		<u>2,022,600</u>	<u>2,071,359</u>
<b>Expenditure</b>			
Direct charitable expenditure	<b>4</b>	(1,995,095)	(2,037,574)
Governance costs		<u>(13,797)</u>	<u>(3,936)</u>
		<u>(2,008,892)</u>	<u>(2,041,510)</u>
<b>Operating (deficit)/surplus for the year</b>		<u>13,708</u>	<u>29,849</u>
<b>Exceptional Item</b>			
Redundancies Midlands		<u>(30,036)</u>	<u>-</u>
<b>Total comprehensive income for the year</b>		<u>(16,328)</u>	<u>29,849</u>

On behalf of the board

**Edward Matthews**  
**Director**



**Greg Ward**  
**Director**



The notes on pages 12 to 27 form an integral part of these financial statements.

**Ana Liffey Drug Project**  
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**Balance sheet**  
**as at 31 December 2016**

		2016		2015	
	Notes	€	€	€	€
<b>Fixed assets</b>					
Tangible assets	8		272,781		283,475
<b>Current assets</b>					
Stocks		7,776		8,797	
Debtors	9	170,144		38,562	
Cash at bank and in hand		426,924		529,312	
		<u>604,844</u>		<u>576,671</u>	
<b>Creditors: amounts falling due within one year</b>	10	<u>(247,887)</u>		<u>(199,633)</u>	
<b>Net current assets</b>			<u>356,957</u>		<u>377,038</u>
<b>Total assets less current liabilities</b>			629,738		660,513
<b>Net assets</b>			<u>629,738</u>		<u>660,513</u>
<b>Capital and reserves</b>					
Designated funds			272,781		287,228
General funds			356,957		373,285
<b>Total funds</b>			<u>629,738</u>		<u>660,513</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**

**Date:**



**Greg Ward**  
**Director**



The notes on pages 12 to 27 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 2016**

<b>Analysis of Net Assets between Funds</b>	<b>General Funds €</b>	<b>Designated Capital Funds €</b>	<b>Total €</b>
<b>At 1 January 2016</b>	373,285	287,228	660,513
for the year	(16,328)		(16,328)
Transfer to/from Designated Funds	-	(14,447)	(14,447)
<b>At 31 December 2016</b>	<u>356,957</u>	<u>272,781</u>	<u>629,738</u>

The notes on pages 12 to 27 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 2016**

	Notes	2016	2015
		€	€
<b>Cashflow from operating activities</b>			
Cash generated from operations	11	(102,388)	57,669
<b>Net decrease in cash in the year</b>		(102,388)	57,669
Cash at bank and in hand less overdrafts at beginning of year		<u>529,312</u>	<u>471,643</u>
<b>Cash at bank and in hand less overdrafts at end of year</b>		<u><u>426,924</u></u>	<u><u>529,312</u></u>
Consisting of:			
Cash at bank and in hand		<u><u>426,924</u></u>	<u><u>529,312</u></u>

**Ana Liffey Drug Project**  
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**Notes to the financial statements**  
**for the year ended 31 December 2016**

**1. Statement of accounting policies**

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

**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, as published by the Association of Chartered Certified Accountants and the The Companies Act 2014 except for the entity invoking the true and fair view override with regard to the profit and loss and balance sheet formats in Schedule 3 of the The Companies Act 2014 as permitted in Section 3.4 of FRS 102 and Section 291 (5) of the The Companies Act 2014.

In order for the financial statements to show a true and fair view the directors have determined the profit and loss format be re-named to an income and expenditure account detailing the income and expenditure by nature. Given that the company is a company limited by guarantee the capital and reserves section of the balance sheet has been adapted accordingly to reflect this fact. The directors consider that the layout adapted more correctly reflects the nature of entity given that the entity is a not-for-profit organisation which is limited by guarantee. To use the formats set out in Schedule 3 of The Companies Act 2014 and Section 4 and 5 of FRS 102 would not result in the financial statements showing information that would allow the entity to show a true and fair view.

The 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 2016**

..... continued

**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

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. In light of this the directors have not depreciated the freehold property on the basis that the projected residual value is not lower than their net book value.

**1.5. 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.

**1.6. 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.

**Ana Liffey Drug Project**  
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**Notes to the financial statements**  
**for the year ended 31 December 2016**

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**1.7. 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.

**1.8. 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.

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 2016**

..... continued

**3. Income**

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

	<b>2016</b>	<b>2015</b>
	€	€
<b>Source of Funding</b>		
State Funding (see below)	2,019,074	2,067,890
Membership	-	45
Donations	1,723	1,075
Other Income	713	-
Investment income	1,090	2,349
	<u>2,022,600</u>	<u>2,071,359</u>
<b>Grants and Other State Funding</b>	€	€
HSE - Dublin North City (Core Funding)	633,204	633,000
North Inner City DATF (NIC-2.2)	71,904	71,930
North Inner City DATF (NIC-17)	161,904	161,900
HSE Social Inclusion (NSP)	20,000	20,000
HSE Social Inclusion (Poole Volunteer Programme)	20,000	20,000
Dublin Regional Homeless Executive (SIMAS)	52,875	70,500
HSE Social Inclusion (DRUGS.ie)	75,000	75,000
HSE Dublin North City (ACMT)	104,996	88,655
HSE Social Inclusion (QSP)	59,996	60,000
HSE Social Inclusion (Emerging Trends)	15,000	15,000
HSE Midlands (CADS)	334,258	396,620
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
DPU (Media Awards)	-	10,000

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**Notes to the financial statements**  
**for the year ended 31 December 2016**

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COSC (Media Awards)	7,875	8,697
Safetynet (Street Drinkers)	180	7,661
Probation Service	49,000	48,700
HSE Social Inclusion (Media Awards)	20,231	17,962
National Lottery	11,500	-
Stichting De Regenboog Groép	2,319	-
Open Society Foundations	4,567	-
Dublin City Council	12,000	-
	<u>2,019,074</u>	<u>2,067,890</u>

**State Funding**

<b>Agency</b>	<b>HSE Addiction Services Dublin North City</b>	<b>HSE Addiction Services Dublin North City</b>
Sponsoring Government Department	Department of Health	Department of Health
Grant Programme	Core Funding	Assertive Case Management Team
Total Grant in the year €	619,654	104,996
Grant deferred from 2015	13,550	25,000
Grant deferred to 2017	-	(25,000)
Expenditure in the year €	633,204	104,996
Term	Expires 31 December 2016	Expires 31 December 2016
Received in year ended	31 December 2016	31 December 2016
Capital Grant	Nil	Nil
Restriction on use	Service Provision	Service Provision

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**Notes to the financial statements**  
**for the year ended 31 December 2016**

..... continued

<b>Agency</b>	<b><u>HSE Social Inclusion</u></b>	<b><u>HSE Social Inclusion</u></b>	<b><u>HSE Social Inclusion</u></b>
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	20,000
Expenditure in the year €	75,000	20,000	20,000
Term	Expires 31 December 2016	Expires 31 December 2016	Expires 31 December 2016
Received in year ended	31 December 2016	31 December 2016	31 December 2016
Capital Grant	Nil	Nil	Nil
Restriction on use	Service Provision	Service Provision	Service Provision

<b>Agency</b>	<b><u>HSE Social Inclusion</u></b>	<b><u>HSE Social Inclusion</u></b>	<b><u>HSE Social Inclusion</u></b>
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 €	59,996	-	-
Grant deferred from 2015			6,746
Grant balance outstanding (incl. above)	31,000	15,000	15,000
Grant deferred to 2017			(1,515)
Expenditure in the year €	59,996	15,000	20,231
Term	Expires 31 December 2016	Expires 31 December 2016	Expires 31 December 2016
Received in year ended	31 December 2016	31 December 2016	31 December 2016
Capital Grant	Nil	Nil	Nil
Restriction on use	Service Provision	Service Provision	Service Provision

**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 2016**

..... continued

<b>Agency</b>	<b>DR Homeless Executive</b>	<b>HSE Midlands</b>	<b>Midlands Regional Drugs &amp; Alcohol Task Force</b>
Sponsoring Government Department	Department of Housing, Planning, Community & Local Government	Department of Health	Department of Health
Grant Programme	Homeless Services	Community Alcohol & Drugs Service	Open Door Mullingar
Total Grant in the year €	52,875	334,258	125,861
Grant balance outstanding included in above	-	79,197	6,293
Expenditure in the year €	70,500	334,258	125,861
Term	Expires 31 December 2016	Expires 31 December 2016	Expires 31 December 2016
Received in year ended	31 December 2016	31 December 2016	31 December 2016
Capital Grant	Nil	Nil	Nil
Restriction on use	Service Provision	Service Provision	Service Provision

<b>Agency</b>	<b>Mid-West Regional- DAF</b>	<b>HSE Mid-West</b>
Sponsoring Government Department	Department of Health	Department of Health
Grant Programme	Drugs & Alcohol	Homeless Programme
Total Grant in the year €	188,504	47,900
Expenditure in the year €	188,504	47,900
Term	Expires 31 December 2016	Expires 31 December 2016
Received in year ended	31 December 2016	31 December 2016
Capital Grant	Nil	Nil
Restriction on use	Service Provision	Service Provision

**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 2016**

..... continued

<b>Agency</b>	<b>COSC</b>	<b>Safetynet</b>	<b>Probation Service</b>
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 €		5,000	-
Add Grant Deferred from 2015		2,875	12,339
Less Grant Deferred to 2017			(12,158)
Expenditure in the year €		7,875	180
Term	Expires 30 June 2016	Expires 31 December 2015	Expires 31 December 2015
Received in year ended	31 December 2016	31 December 2016	31 December 2016
Capital Grant	Nil	Nil	Nil
Restriction on use	Service Provision	Service Provision	Service Provision

<b>Agency</b>	<b>North Inner City Drugs &amp; Alcohol Task Force</b>	<b>North Inner City Drugs &amp; Alcohol Task Force</b>
Sponsoring Government Department	Department of Health	Department of Health
Grant Programmes	NIC 2-2	NIC 17
Total Grant in the year €		71,904
Expenditure in the year €		71,904
Received in year ended	31 December 2016	31 December 2016
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 2016**

..... continued

<b>Agency</b>	<b>National Lottery</b>	<b>National Lottery</b>	<b>Dublin City Council</b>
Sponsoring Government Department	Department of Health	Department of Health	Department of Housing, Planning, Community & Local Government
Grant Programmes	Womens Support Group Limerick	Drug Litter Dublin City	Begging in Dublin City Report
Total Grant in the year €		3,500	- 12,000
Add Grant Deferred from 2015			8,000
Expenditure in the year €		3,500	8,000 12,000
Received in year ended	31 December 2016	31 December 2016	31 December 2016
Capital Grant	Nil	Nil	Nil
<b>Agency</b>	<b>Stichting De Regenboog Groép</b>	<b>Open Society Foundations</b>	
Sponsoring Government Department	N/A	N/A	
Grant Programmes	HOME/2015/JDRU/AG/DRUG	Global Drug Policy Programme	
Total Grant in the year €		29,167	21,919
Less Grant Deferred to 2017		(26,848)	(17,352)
Expenditure in the year €		2,318	4,567
Received in year ended	31 December 2016	31 December 2016	
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 2016**

..... continued

**4. Expenditure**

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

**5. Operating surplus**

	<b>2016</b>	<b>2015</b>
	<b>€</b>	<b>€</b>
Operating surplus is stated after charging:		
Depreciation and other amounts written off tangible assets	10,694	19,234
Auditors' remuneration	3,936	3,936
Legal Secretary - L & P Trustee Services Ltd	9,861	
	<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 2016**

..... continued

**6. Employees**

**Number of employees**

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

	<b>2016</b>	<b>2015</b>
Management & Administration	4	3
Operational	32	30
	<u>36</u>	<u>33</u>

**Employment costs**

	<b>2016</b>	<b>2015</b>
	<b>€</b>	<b>€</b>
Wages and salaries	1,277,081	1,282,075
Social welfare costs	135,083	137,134
Other pension costs	18,083	17,643
	<u>1,430,247</u>	<u>1,436,852</u>

The Charity has three 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.

	<b>2016</b>	<b>2015</b>
<b>Bands of €10,000 exceeding €60,000</b>	<b>No. of Employees</b>	
€60,000 to €70,000	2	-
€70,000 to €80,000	-	-
€80,000 to €90,000	1	1
€90,000 to €100,000	-	-
€100,000 to €110,000	-	-

	<b>2016</b>	<b>2015</b>
<b>Employer Pension Contributions</b>	<b>€</b>	<b>€</b>
Total Employer Pension Contributions amount to	18,083	17,643



**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 2016**

..... 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 (2015 - 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 (2015 - 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 2016**

..... continued

8. Tangible fixed assets	Land and buildings freehold €	Fixtures, fittings and equipment €	Motor vehicles €	Total €
<b>Cost</b>				
At 1 January 2016	270,000	131,672	53,840	455,512
At 31 December 2016	270,000	131,672	53,840	455,512
<b>Depreciation</b>				
At 1 January 2016	5,400	120,425	46,212	172,037
Charge for the year	-	3,066	7,628	10,694
At 31 December 2016	5,400	123,491	53,840	182,731
<b>Net book values</b>				
At 31 December 2016	264,600	8,181	-	272,781
At 31 December 2015	264,600	11,247	7,628	283,475
<b>In respect of the prior year</b>				
<b>Cost</b>				
<b>Cost or valuation</b>				
At 1 January 2015	843,993	131,672	53,840	1,029,505
Additions	-	-	-	-
At 31 December 2015	843,993	131,672	53,840	1,029,505
<b>Depreciation</b>				
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	(579,393)	(120,425)	(46,212)	(746,030)
<b>Net book values</b>				
At 31 December 2015	264,600	11,247	7,628	283,475
At 31 December 2014	270,000	14,313	18,396	302,709

**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 2016**

..... continued

<b>9. Debtors</b>	<b>2016</b>	<b>2015</b>
	<b>€</b>	<b>€</b>
Other debtors	146,490	38,562
Prepayments and accrued income	23,654	-
	<u>170,144</u>	<u>38,562</u>

<b>10. Creditors: amounts falling due within one year</b>	<b>2016</b>	<b>2015</b>
	<b>€</b>	<b>€</b>
<i>Other creditors</i>		
Trade creditors	47,592	48,071
Deferred Income	98,258	68,510
Accruals	66,059	46,152
<i>Taxation creditors</i>		
PAYE/PRSI	35,978	36,900
	<u>247,887</u>	<u>199,633</u>

**11. Reconciliation of Operating Surplus to Net Cashflow from Operating Activities**

	<b>2016</b>	<b>2015</b>
	<b>€</b>	<b>€</b>
Net Incoming Resources	13,708	29,849
Depreciation	10,694	19,234
Decrease in stocks	1,021	7,835
(Increase) in other debtors	(131,582)	(25,189)
(Decrease) in Account creditors	(479)	310
Increase in other creditors	48,733	66,663
Government grant released	(14,447)	(41,033)
Redundancies Midlands	(30,036)	-
Net cash generated from operating activities	<u>(102,388)</u>	<u>57,669</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 2016**

..... continued

**12. Analysis of changes in net funds**

	<b>Opening balance</b>	<b>Cash flows</b>	<b>Closing balance</b>
	<b>€</b>	<b>€</b>	<b>€</b>
Cash at bank and in hand	529,312	(102,388)	426,924
<b>Net funds</b>	<u>529,312</u>	<u>(102,388)</u>	<u>426,924</u>

**13. 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.

**14. Capital commitments**

There were no capital commitments at the year end.

**15. 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 €18,083 (2015 - €17,643).

**16. 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.

**17. Accounting Periods**

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

**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 2016**

..... continued

**18. Approval of financial statements**

The financial statements were approved by the Board on 31 May 2017.

**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 2016**

	2016		2015	
	€	€	€	€
<b>Income</b>				
HSE - Dublin North City (Core Funding)	633,204		633,000	
North Inner City DATF (NIC-2.2)	71,904		71,930	
North Inner City DATF (NIC-17)	161,904		161,900	
HSE Social Inclusion (NSP)	20,000		20,000	
HSE Social Inclusion (Poole Volunteer Programme)	20,000		20,000	
Dublin Regional Homeless Executive (51MAS)	52,875		70,500	
HSE Social Inclusion (DRUGS.ie)	75,000		75,000	
HSE Dublin North City (ACMT)	104,996		88,655	
HSE Social Inclusion (QSP)	59,996		60,000	
HSE Social Inclusion (Emerging Trends)	15,000		15,000	
HSE Midlands (CADS)	334,258		396,620	
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	
DPU (Media Awards)	-		10,000	
COSC (Media Awards)	7,875		8,697	
Safetynet (Street Drinkers)	180		7,661	
Probation Service	49,000		48,700	
HSE Social Inclusion (Media Awards)	20,231		17,962	
National Lottery	11,500		-	
Stichting De Regenboog Groép	2,319		-	
Open Society Foundations	4,567		-	
Dublin City Council	12,000		-	
Deposit Interest	1,090		2,349	
Membership	-		45	
Donations	1,723		1,075	
Other Income	713		-	
		2,022,600		2,071,359
<b>Expenditure</b>				
Wages and salaries	1,277,081		1,282,075	
Employer's PRSI/Ni contributions	135,083		137,134	
Staff pension costs	18,083		17,643	
Staff training	4,629		18,952	
Health & Safety	11,683		14,765	
Agency Staff	210,907		266,035	
Consultants	16,421		6,737	
Intern Expenses	1,365		3,195	
Client Expenses	16,675		16,767	
Rent payable	27,499		32,500	
Rates	175		342	
Medical Equipment	2,781		2,729	
Insurance	36,059		26,736	
Office Equipment	4,001		5,028	

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

IT Maintenance	38,503	3,918
Software	16,348	13,785
Light and heat	18,909	17,000
Cleaning & Waste Disposal	26,888	26,789
Repairs and maintenance	14,035	10,353
Service charge payable	-	755
Printing, postage and stationery	10,139	8,862
Advertising / Staff Recruitment	1,595	2,359
Media Awards, Publications & Promotions	25,340	32,869
Telephone	30,406	23,729
Computer costs	2,951	2,432
Needle Exchange Consumables	17,640	16,579
Motor expenses	10,250	12,846
Travelling and subsistence	13,333	8,482
Legal and professional	3,303	28,609
Audit	3,936	3,936
Bank charges	115	274
Bad debts	48	-
Staff Facilitation & Support	6,522	11,153
General expenses	9,942	7,941
Depreciation on freehold property	-	5,400
Depreciation on FF & Equipment	3,066	3,066
Depreciation on motor vehicles	7,628	10,768
Capital Grants Amortised	(14,447)	(41,033)
	<u>2,008,892</u>	<u>2,041,510</u>
<b>Operating (deficit)/surplus for the year</b>	<u><u>13,708</u></u>	<u><u>29,849</u></u>