

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 2018

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	Resigned 28 May 2018
	Edward Matthews	
	Roderick Malachy Maguire	
	Brian Patrick Dalton	
	Alice O'Flynn	
	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
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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.

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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

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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.

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Directors' report
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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
- 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.

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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
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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 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.

Independent auditors' report to the members of Ana Liffey Drug Project (continued)
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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-a98202dc9c3a/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)
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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:



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

		2018	2018	2018	2017
		Restricted funds	Unrestricted funds	Total	Total
	Notes	€	€	€	€
Income From:					
<i>Incoming resources from generated funds:</i>					
Donations and fundraising income	2		122,782	122,782	117,501
Deposit Interest	2		354	354	646
<i>Incoming resources from charitable activities:</i>					
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		<u>1,896,981</u>	<u>123,136</u>	<u>2,020,117</u>	<u>1,986,139</u>
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			-	-	-
Total Expenditure		<u>(1,896,981)</u>	<u>(82,805)</u>	<u>(1,979,786)</u>	<u>(1,997,865)</u>
Net Income		<u>-</u>	<u>40,331</u>	<u>40,331</u>	<u>(11,726)</u>

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

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

		2018	2018	2018	2017
		Restricted	Unrestricted		
		funds	funds	Total	Total
	Notes	€	€	€	€
Other recognised gains/(losses)	9			-	579,393
Capital Reserve Amortised		-	-	-	(3,066)
Net Movement in Funds		-	40,331	40,331	564,601
Reconciliation of Funds					
Total Funds Brought Forward		-	1,194,339	1,194,339	629,738
Total Funds Carried Forward		-	1,234,670	1,234,670	1,194,339

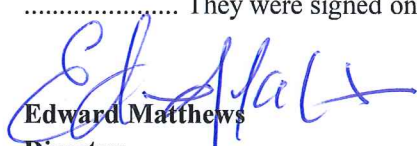
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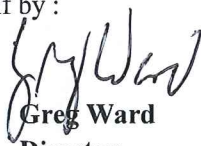
Ana Liffey Drug Project
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Balance sheet
as at 31 December 2018

	Notes	2018		2017	
		€	€	€	€
Fixed assets					
Tangible assets	9		846,042		849,108
Current assets					
Stocks		11,833		5,933	
Debtors	10	117,823		64,967	
Cash at bank and in hand		645,658		526,873	
		<u>775,314</u>		<u>597,773</u>	
Creditors: amounts falling due within one year	11	<u>(386,686)</u>		<u>(252,542)</u>	
Net current assets			<u>388,628</u>		<u>345,231</u>
Total assets less current liabilities			1,234,670		1,194,339
Net assets			<u>1,234,670</u>		<u>1,194,339</u>
Capital and reserves					
Unrestricted Funds (Designated & General)			<u>1,234,670</u>		<u>1,194,339</u>
Total funds			<u>1,234,670</u>		<u>1,194,339</u>

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

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

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

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Statement of Cashflows
for the year ended 31 December 2018

	Notes	2018	2017
		€	€
Cashflow from operating activities			
Cash generated from operations	12	118,785	99,949
Net increase in cash in the year		118,785	99,949
Cash at bank and in hand less overdrafts at beginning of year		526,873	426,924
Cash at bank and in hand less overdrafts at end of year		<u>645,658</u>	<u>526,873</u>
Consisting of:			
Cash at bank and in hand		<u>645,658</u>	<u>526,873</u>

Ana Liffey Drug Project
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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
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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. 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.

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.

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

1.4. 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.

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

2. Income

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

	2018	2017
Source of Funding	€	€
State Funding (see below)	1,741,389	1,610,530
Restricted EU & Other Funding	155,592	257,462
Donations	112,668	101,776
Other Income	10,114	15,725
Investment income	354	646
	<u>2,020,117</u>	<u>1,986,139</u>
Grants and Other State Funding	€	€
HSE - Dublin North City (Core Funding)	628,714	633,200
HSE (NICDATF) (NIC-2.2)	71,900	71,900
HSE (NICDATF) (NIC-17)	161,900	161,900
HSE Social Inclusion (NSP)	20,000	20,000
HSE Social Inclusion (Poole Volunteer Programme)	20,000	20,000
HSE Social Inclusion (North East Region Needle)	27,616	-
Dublin Regional Homeless Executive (51MAS)	70,500	70,500
HSE Social Inclusion (DRUGS.ie)	60,902	75,000
Dublin City Council (ACMT)	37,396	31,425
HSE Dublin North City (ACMT)	125,000	100,000
HSE Social Inclusion (QSP)	38,343	60,000
HSE Social Inclusion (Emerging Trends)	11,250	15,000
Mid-West Regional DAF (MW-8L)	188,504	188,504
HSE Mid-West (Homeless Programme)	62,900	47,900
Probation Service	49,000	49,000
HSE Social Inclusion (Media Awards)	11,250	16,515
Drug Policy Unit (Media Awards)	-	10,000
NEIC Community Grants	2,150	-
NEIC	154,064	39,686
	<u>1,741,389</u>	<u>1,610,530</u>
Restricted EU & Other Funding		
CSFD - European Union Funding	45,491	218,436
London School of Economics & Political Science	14,827	-
Stichting De Regenboog Groép	8,948	18,609
Open Society Foundations	86,326	20,417
	<u>155,592</u>	<u>257,462</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 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'.

State Funding

Agency	HSE Addiction Services Dublin North City	HSE Addiction Services Dublin North City	Dublin City Council
Sponsoring Government Department	Department of Health	Department of Health	Department of Housing, Planning, Community & Local Government
Grant Programme	Core Funding	Assertive Case Management Team	Assertive Case Management Team
Grants received in the year	628,714	100,000	37,396
Grant deferred from 2017	-	25,000	5,971
Grant deferred to 2019	-	-	(5,971)
Total Grant in the year €	628,714	125,000	37,396
Expenditure in the year €	628,714	100,000	37,396
Taken to Reserves	-	25,000	-
Term	Expires 31 December 2018	Expires 31 December 2018	Expires 1 March 2019
Received in year ended	31 December 2018	31 December 2018	31 December 2018
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 2018

..... continued

Agency	HSE Social Inclusion	HSE Social Inclusion	HSE Social Inclusion	HSE Social Inclusion
Sponsoring Government Department	Department of Health	Department of Health	Department of Health	Department of Health
Grant Programme	DRUGS.ie	Poole Volunteer Programme	Needle and Syringe Programme	
Grants received in the year		62,152	20,000	20,000
Grant deferred to 2019		(1,250)	-	-
Total Grant in the year €		60,902	20,000	20,000
Expenditure in the year €		60,902	20,000	20,000
Term	Expires 31 March 2019	Expires 31 December 2018	Expires 31 December 2018	Expires 31 December 2018
Received in year ended	31 December 2018	31 December 2018	31 December 2018	31 December 2018
Capital Grant	Nil	Nil	Nil	Nil
Restriction on use	Service Provision	Service Provision	Service Provision	Service Provision
Agency	HSE Social Inclusion	HSE Social Inclusion	HSE Social Inclusion	HSE Social Inclusion
Sponsoring Government Department	Department of Health	Department of Health	Department of Health	Department of Health
Grant Programme	North East Region Needle Exchange Action Research	Quality Support Programme	Emerging Trends	
Grants received in the year €		-	38,343	11,250
Grants Outstanding at 31 December 2018		50,000	-	-
Grants Deferred to 2019		(22,384)	-	-
Total Grant in the year €		27,616	38,343	11,250
Expenditure in the year €		27,616	38,343	11,250
Term	Expires 31 December 2018	Expires 30 September 2018	Expires 30 September 2018	Expires 30 September 2018
Received in year ended	31 December 2018	31 December 2018	31 December 2018	31 December 2018
Capital Grant	Nil	Nil	Nil	Nil
Restriction on use	Service Provision	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 2018

..... continued

Agency	DR Homeless Executive	HSE (North Inner City Drugs & Alcohol Task Force)	HSE (North Inner City Drugs & Alcohol Task Force)
Sponsoring Government Department	Department of Housing, Planning, Community & Local Government	Department of Health	Department of Health
Grant Programme	Homeless Services	NIC 2-2	NIC 17
Total Grant in the year €	70,500		71,900
Expenditure in the year €	70,500		71,900
Term	Expires 31 December 2018	Expires 31 December 2018	Expires 31 December 2018
Received in year ended	31 December 2018	31 December 2018	31 December 2018
Capital Grant	Nil	Nil	Nil
Restriction on use / Note	Service Provision	Service Provision	Service Provision
Agency	Mid-West Regional- DAF	HSE Mid-West	Probation Service
Sponsoring Government Department	Department of Health	Department of Health	Department of Justice & Equality
Grant Programme	Drugs & Alcohol	Homeless Programme	Prison Groups
Total Grant in the year €	188,504		62,900
Expenditure in the year €	188,504		62,900
Term	Expires 31 December 2018	Expires 31 December 2018	Expires 31 December 2018
Received in year ended	31 December 2018	31 December 2018	31 December 2018
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 2018

..... continued

Agency	HSE Social Inclusion	Dublin City Council	Dublin City Council
Sponsoring Government Department	Department of Health	North East Inner City Programme Office	North East Inner City Programme Office
Grant Programmes	Let's Talk about Drugs Media Awards	NEIC Community Grants Scheme	NEIC Assertive Case Management Team
Grants received in the year €	11,250	2,150	138,750
Add Grant deferred from 2017	-	-	15,314
Total Grant in the year €	11,250	2,150	154,064
Expenditure in the year €	11,250	2,150	154,064
Term	Expires 30 September 2018	Expires 31 December 2018	Expires 31 December 2018
Received in year ended	31 December 2018	31 December 2018	31 December 2018
Capital Grant	Nil	Nil	Nil
Restriction on use	Service Provision	Once off Project	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 2018

..... continued

Agency	Dublin City Local Community Development Committee (LCDC) and Dublin City Council	The Community Foundation of Ireland
Sponsoring Government Department	The Department of Rural and Community Development	N/A
Grant Programmes	Dublin City Community Enhancement Women's Fund 2018 Programme	
Grants received in the year €	14,989	4,500
Less Grant deferred to 2019	(14,989)	(4,500)
Total Grant in the year €	-	-
Expenditure in the year €	-	-
Term	Expires 30 September 2019	Expires 30 September 2019
Received in year ended 31 December 2018	31 December 2018	31 December 2018
Capital Grant	Nil	Nil
Restriction on use	Once off Project	Once off Project

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

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European Union and Other Non-State Funding

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

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

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

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

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4. Expenditure on Charitable Activities	Charitable Activities	Governance Costs	Total
	€	€	€
Costs directly allocated to activities			
Staff Costs	1,499,924	-	1,499,924
Staff Training	18,385	-	18,385
Facilitation, Health & Safety & Staff Support	57,570	-	57,570
Programme costs	75,497	-	75,497
Support Costs (See note 5)	250,152	-	250,152
Depreciation	3,066	-	3,066
Capital Additions expensed	52,170	-	52,170
Audit	-	3,936	3,936
Legal & Professional Fees	9,984	9,102	19,086
	<u>1,966,748</u>	<u>13,038</u>	<u>1,979,786</u>
Total 2018	<u>1,966,748</u>	<u>13,038</u>	<u>1,979,786</u>
Total 2017	<u>1,984,780</u>	<u>13,087</u>	<u>1,997,867</u>

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:

	Charitable Activities	Total
	2018	2018
	€	€
Costs directly allocated to activities		
Rent & rates	19,064	19,064
Insurance	43,522	43,522
Utilities	38,632	38,632
Cleaning & waste disposal	24,196	24,196
Repairs & Maintenance	38,363	38,363
Office costs	6,298	6,298
Staff recruitment costs	1,705	1,705
IT & Computer Maintenance	29,021	29,021
Travel & Accommodation	49,149	49,149
Bank Charges	202	202
	<u>250,152</u>	<u>250,152</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 2018

..... continued

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

..... continued

7. Employees

Number of employees

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

	2018	2017
Management & Administration	5	4
Operational	29	28
	<u>34</u>	<u>32</u>

Employment costs

	2018	2017
	€	€
Wages and salaries	1,246,591	1,187,704
Redundancies Online & Digital Services	11,508	-
Social welfare costs	131,034	125,881
Other pension costs	23,617	17,752
	<u>1,412,750</u>	<u>1,331,337</u>

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.

	2018	2017
Bands of €10,000 exceeding €60,000	No. of Employees	
€60,000 to €70,000	3	2
€70,000 to €80,000	-	-
€80,000 to €90,000	-	1
€90,000 to €100,000	1	-
€100,000 to €110,000	-	-

	2018	2017
Employer Pension Contributions	€	€
Total Employer Pension Contributions amount to	23,617	17,752

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

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 on 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 on 31 December 2018 (2017 - Nil).

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

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	2018	2017
	€	€
Other debtors	89,966	36,000
Prepayments and accrued income	27,857	28,967
	<u>117,823</u>	<u>64,967</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 2018

..... continued

11. Creditors: amounts falling due within one year	2018	2017
	€	€
<i>Other creditors</i>		
Trade creditors	52,158	16,090
Deferred Income	292,773	168,781
Accruals	10,147	34,562
<i>Taxation creditors</i>		
PAYE/PRSI	31,608	33,109
	<u>386,686</u>	<u>252,542</u>

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

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

13. Analysis of changes in net funds

	Opening balance	Cash flows	Closing balance
	€	€	€
Cash at bank and in hand	526,873	118,785	645,658
Net funds	<u>526,873</u>	<u>118,785</u>	<u>645,658</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 2018

..... continued

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

	2018		2017	
	€	€	€	€
Income				
HSE - Dublin North City (Core Funding)	628,714		633,200	
HSE (NICDATF) (NIC-2.2)	71,900		71,900	
HSE (NICDATF) (NIC-17)	161,900		161,900	
HSE Social Inclusion (NSP)	20,000		20,000	
HSE Social Inclusion (Poole Volunteer Programme)	20,000		20,000	
HSE Social Inclusion (North East Region Needle)	27,616		-	
Dublin Regional Homeless Executive (51MAS)	70,500		70,500	
HSE Social Inclusion (DRUGS.ie)	60,902		75,000	
Dublin City Council (ACMT)	37,396		31,425	
HSE Dublin North City (ACMT)	125,000		100,000	
HSE Social Inclusion (QSP)	38,343		60,000	
HSE Social Inclusion (Emerging Trends)	11,250		15,000	
Mid-West Regional DAF (MW-8L)	188,504		188,504	
HSE Mid-West (Homeless Programme)	62,900		47,900	
CSFD - European Union Funding	45,491		218,436	
London School of Economics & Political Science	14,827		-	
Probation Service	49,000		49,000	
HSE Social Inclusion (Media Awards)	11,250		16,515	
Drug Policy Unit (Media Awards)	-		10,000	
Stichting De Regenboog Groép	8,948		18,609	
Open Society Foundations	86,326		20,417	
NEIC Community Grants	2,150		-	
NEIC	154,064		39,686	
Deposit Interest	354		646	
Donations	112,668		101,776	
Other Income	10,114		15,725	
		2,020,117		1,986,139
Expenditure				
Wages and salaries	1,235,083		1,187,704	
Employer's PRSI/Ni contributions	131,034		125,881	
Volunteer - donations in kind	98,682		95,410	
Staff pension costs	23,617		17,752	
Redundancies Online & Digital Services	11,508		-	
Staff training	18,385		7,442	
Health & Safety	5,887		13,322	
CSFD Project Partner Payments	-		215,465	
Consultants	18,550		16,215	
Intern Expenses	1,266		279	
Client Expenses	15,184		14,182	
Rent payable	18,410		15,449	
Rates	654		304	
Medical Equipment	4,493		3,874	
Insurance	43,522		42,280	

Ana Liffey Drug Project
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Office Equipment	2,150	5,026
IT Maintenance	8,326	8,280
Software	12,222	11,983
Light and heat	16,255	12,165
Cleaning & Waste Disposal	24,196	20,731
Repairs and maintenance	38,363	8,938
Printing, postage and stationery	4,148	8,529
Advertising / Staff Recruitment	1,705	1,213
Media Awards, Publications & Promotions	40,430	17,997
Telephone	22,377	20,333
Computer costs	8,473	21,087
Needle Exchange Consumables	15,390	17,249
Motor vehicle Additions	52,170	-
Motor expenses	10,239	7,399
Travelling and subsistence	38,910	24,602
Legal and professional	19,086	12,162
Audit	3,936	3,936
Bank charges	202	80
Bad debts	-	23,026
Seminars & Meetings	19,210	7,310
Staff Facilitation & Support	12,657	10,261
General expenses	-	(1)
Depreciation on freehold property	-	(579,393)
Transfer to Capital Reserve	-	579,393
Depreciation on FF & Equipment	3,066	3,066
Capital Grants Amortised	-	(3,066)
	<u>1,979,786</u>	<u>1,997,865</u>
Operating (deficit)/surplus for the year	<u><u>40,331</u></u>	<u><u>(11,726)</u></u>