

**Ana Liffey Drug Project Company Limited By Guarantee**  
**Annual Report and Audited Financial Statements**  
**for the financial year ended 31 December 2022**

## Ana Liffey Drug Project Company Limited By Guarantee

### CONTENTS

	Page
Reference and Administrative Information	3
Directors' Annual Report	4 - 8
Directors' Responsibilities Statement	9
Independent Auditor's Report	10 - 12
Statement of Financial Activities	13
Balance Sheet	14
Statement of Cash Flows	15
Notes to the Financial Statements	16 - 27
Supplementary Information relating to the Financial Statements	29

## Ana Liffey Drug Project Company Limited By Guarantee

### REFERENCE AND ADMINISTRATIVE INFORMATION

#### Directors

Edward Matthews  
Brian Patrick Dalton  
Alice O'Flynn  
Greg Ward  
Jack Nolan  
Catherine Comiskey  
Vivian Geiran  
Brendan O'Connor  
Mary Cullen (Appointed 2 February 2022)

#### Company Secretary

L&P Trustee Services Ltd

#### Charity Number

CHY 6775

#### Charities Regulatory Authority Number

20013301

#### Company Number

109034

#### Registered Office and Principal Address

The Matthews Building  
48 Middle Abbey Street  
Dublin 1  
Ireland

#### Auditors

Donal Ryan & Associates  
34 Manor St.  
Dublin 7  
Ireland

#### Bankers

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

# Ana Liffey Drug Project Company Limited By Guarantee

## DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2022

The directors present their Directors' Annual Report, combining the Directors' Report and Trustees' Report, and the audited financial statements for the financial year ended 31 December 2022.

The financial statements are prepared in accordance with the Companies Act 2014, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Directors' Report contains the information required to be provided in the Directors' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The directors of the company are also charity trustees for the purpose of charity law and under the company's constitution are known as members of the board of trustees.

In this report the directors of Ana Liffey Drug Project Company Limited By Guarantee present a summary of its purpose, governance, activities, achievements and finances for the financial year 2022.

The company is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2014 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

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

### Mission, Objectives and Strategy

#### Mission Statement

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

#### Objectives

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.

### 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](http://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).

The objects of the company are charitable in nature and the company is a registered charity with the Charities Regulator (Registered Charity No. 2001330).



# Ana Liffey Drug Project Company Limited By Guarantee

## DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2022

### 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 2022, the company had nine directors. A list of directors and the subgroups of the board on which they sit is listed on pages 3 (directors) & 5 (for subgroups). For the entirety of 2022, Mr. Edward Matthews was the Chairperson of the company, and L&P Trustee Services was the company secretary. The board met on four occasions in 2022. The work of the board is supported by the following committees, each of which has its own terms of reference:

- Governance and HR Subcommittee (met 3 times in 2022)
- Clinical Quality and Safety Subcommittee (met 4 times in 2022)
- Financial and Audit Subcommittee (met 4 times in 2022)

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. The Chief Executive Office is not a member of the Board. Ana Liffey Drug Project has a Governance & HR 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 on the Board 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) of the Company. The term of office of each director is for a period of four years and a director may not be reappointed for more than two successive terms totalling a maximum of eight years. There is a formal induction process for new board members. On appointment, new directors receive an Induction Pack which introduces the directors to the work of the company and help familiarise themselves with board processes, core roles and responsibilities of the board and board of directors. Induction meetings take place with the Chairperson, Chief Executive Officer and other key personnel as well as tour of the services / offices.

Trustee training is provided to new directors as part of their induction process, which provides the directors with an understanding and working knowledge of the essential elements of good governance and adheres to the relevant legal and regulatory compliance. Regular 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 2022, the Board continued to work on governance matters - reporting full compliance with the Charities Regulator's 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, a Skillset Audit of the Board was carried out.

### 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 2021-2022 entitled 'Turning Words into Actions' - 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.



# Ana Liffey Drug Project Company Limited By Guarantee

## DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2022

### Review of Activities, Achievements and Performance

In 2022 we celebrated two significant events - our tenth anniversary of operations in the Mid-West; and 40 years since the founding of Ana Liffey Drug Project in 1982. To mark these events, we held a celebratory event in Limerick, to mark ten successful years of operating in the Mid-West Region; to celebrate the decades of volunteering at Ana Liffey, the Board named our premises at 48 Middle Abbey Street 'The Matthews Building' - in honour of Eddie Matthews for his dedicated voluntary work over many years on the Board of Ana Liffey; and we held a large conference in Dublin to mark our 40th anniversary year. Each event was a complete success with a variety of local, national and international friends in attendance.

As COVID-19 cases fell sharply in Ireland, most restrictions were eased in January and February 2022. It was with a sense of relief, and some trepidation, that we were able to look forward to resuming work without COVID-19 restrictions. The organisation's response to the COVID-19 pandemic had demonstrated its ability to adapt to changing circumstances and continue to provide services to those in need. Unfortunately, as one crisis ended another began - the conflict in Ukraine had serious ramifications for the Ukrainian people and the European community, including Ireland. Once again Ana Liffey would play its part in responding to this crisis. In early 2022, Ana Liffey adapted to support the HSE in providing supports to Ukrainian and International Refugees in Dublin.

Also, our work delivering case management to people who are homeless; our work case managing people in partnership with An Garda Síochána that they have referred; and our Low Threshold Nursing Service for people who are homeless - all expanded significantly in Dublin. This led to an expansion of the number of people employed by Ana Liffey - increasing in size by over 50% in 2022; with a related increase in State funding to support this expansion.

The following section sets out a summary of our activities in each area:

#### Dublin Services

In 2022 our Community Support Team provided daily inreach clinics at The Granby Centre clinic alongside GMQ providing key working and community detox relapse prevention supports to 258 people. Via our mobile service, the VanaLiffey, our Overdose Prevention and Health Promotion programme provided 342 harm reduction interventions to people via inreach to NGO homeless accommodation in the North Inner City; and a further 285 harm reduction interventions on the street. Our team provided Overdose Prevention and Naloxone training to 350 staff working in Private Emergency Accommodation. We ran four Low Threshold Stabilization groups in 2022, with 24 people graduating.

Six of our service users who entered prison with sentences of less than one year were supported by their case manager visiting them in prison to continue on with their care plans goals and to plan for release. We provided 65 people, who were referred by Probation Services, with addiction care plans to complement their work with the Probation Service.

From January to September 2022, Ana Liffey provided inreach assessment and case management in Private Emergency Accommodation settings across Dublin. In September 2022, this work expanded, and Ana Liffey became part of a multiagency team with HSE, DRHE, Coolmine and Focus Ireland providing inreach case management to people living in Private Emergency Accommodation on a daily basis. Over the course of the year, Ana Liffey staff worked with 1,730 people living in PEAs.

In 2022 staff of the Law Engagement Assisted Recovery (LEAR) programme in Dublin 1, Dublin 2 and Dublin 8 supported 1,558 people. They provided harm reduction interventions on the street and in their homes; they screened and signposted people to other support services; and they assessed people for the LEAR programme. Of these 1,558 people, 265 people were assessed as requiring the LEAR programme and commenced case management with Ana Liffey and An Garda Síochána.

The Low Threshold Nursing team works in collaboration with key workers and case managers to ensure cohesive psychosocial and health care planning; they provide health care on an outreach basis, on inreach to other service providers and onsite in Ana Liffey's 'The Conway Clinic'. The nurses provided general health and mental health assessments, clinical interventions and care plans as well as acute periods of care to people. In 2022 they provided clinical care to 408 people living in Private Emergency Accommodation and living in other homeless accommodation in the North Inner City.

Between January and December 2022, the Healthy Equity Action Team (HEAT) carried out 317 COVID-19 tests. HEAT ran health promotion clinics for Ukrainian and International Refugees, across 18 different sites, in 2022.

#### Midwest Services

In 2022, 336 people have accessed our Overdose Prevention and Health Promotion services for a range of interventions including 3,229 exchanges.



## **Ana Liffey Drug Project Company Limited By Guarantee DIRECTORS' ANNUAL REPORT**

for the financial year ended 31 December 2022

282 people were given harm reduction supports, assessment and support through our rural outreach project funded through ReThink Ireland. This work took place in Clare, North Tipperary and County Limerick. Of these 282 people, 58 people were also case managed by our team and supported through their care plans.

103 people accessed key working and case management through our Limerick City Centre addiction outreach team.

49 people received key working and case management through our inreach to HSE Limerick Drug and Alcohol services clinic.

### **Participation**

Ana Liffey continued to participate in local, national and international structures i.e. the Mid West Regional Drugs Task Force; the Dublin City Joint Policing Committee; the National Voluntary Drug and Alcohol Sector; the National Oversight Committee of the National Drugs Strategy; the Correlation European Harm Reduction Network; and the European Commission's Civil Society Forum on Drugs.

### **Financial Review**

The results for the financial year are set out on page 13 and additional notes are provided showing income and expenditure in greater detail.

### **Financial Results**

At the end of the financial year the company has assets of €2,476,049 (2021 - €2,316,557) and liabilities of €1,191,689 (2021 - €1,060,558). The net assets of the company have increased by €28,361.

### **Reserves Position and Policy**

In line with best practice in accounting and reporting by charities, the Board of Directors have adopted the Statement of Recommended Practice (SORP) which requires a charity to state its reserves policy within its annual report. The Board have examined the charity's requirements for reserves in light of the main risks to the organisation and also making allowance for the charity's ability to respond quickly to any crisis situations that may arise without the need to wait for third party funding. This is in line with minimum recommended levels for the sector. The reserves are needed to meet the working capital requirements of the charity, to deal with emergency situations and to fund the expansion of the charities services going forward. The Board of Directors are confident that at this level they would be able to continue the current activities of the charity in the event of a significant drop in funding while allowing time to raise other funding while at the same time not holding excessive reserves that would unnecessarily reduce the amount spent on current charitable activities. The Board have developed the reserves policy to assist in strategic planning, to inform a balanced budget process and to inform the risk management process by identifying any uncertainty in future income streams.

### **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.

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.

# Ana Liffey Drug Project Company Limited By Guarantee DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2022

## Directors and Secretary

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

Edward Matthews  
Brian Patrick Dalton  
Alice O'Flynn  
Greg Ward  
Jack Nolan  
Catherine Comiskey  
Vivian Geiran  
Brendan O'Connor  
Mary Cullen (Appointed 2 February 2022)

In accordance with the Constitution, the directors retire by rotation and, being eligible, offer themselves for re-election.

The secretary who served throughout the financial year was L&P Trustee Services Ltd.

## Compliance with Sector-Wide Legislation and Standards

The company engages pro-actively with legislation, standards and codes which are developed for the sector. Ana Liffey Drug Project Company Limited By Guarantee subscribes to and is compliant with the following:

- The Companies Act 2014
- The Charities SORP (FRS 102)

## Events After the Balance Sheet

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

## Government Department Circulars

Ana Liffey Drug Project Company Limited By Guarantee 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'.

## 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.

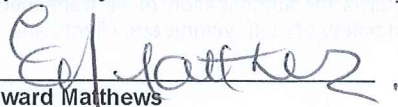
## Auditors

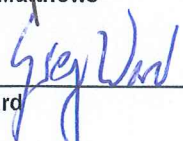
The auditors, Donal Ryan & Associates have indicated their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

## Accounting Records

To ensure that adequate accounting records are kept in accordance with Sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at The Matthews Building, 48 Middle Abbey Street, Dublin 1.

Approved by the Board of Directors on 26/05/23 and Signed on Its Behalf by:

  
Edward Matthews  
Director

  
Greg Ward  
Director



## Ana Liffey Drug Project Company Limited By Guarantee DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2022

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

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

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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Statement of Recommended Practice: Accounting and Reporting by Charities;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, 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 operation.

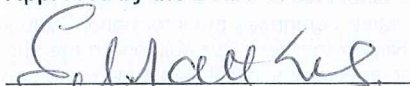
The directors confirm that they have complied with the above requirements in preparing the financial statements.

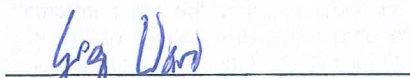
The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and net income or expenditure of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and the Directors' Annual Report comply with 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.

In so far as the directors are aware:

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

Approved by the Board of Directors on 26/05/23 and Signed on Its Behalf by:

  
Edward Matthews  
Director

  
Greg Ward  
Director



# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of Ana Liffey Drug Project Company Limited By Guarantee**

### **Report on the Audit of the Financial Statements**

#### **Opinion**

We have audited the company financial statements of Ana Liffey Drug Project Company Limited By Guarantee for the financial year ended 31 December 2022 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

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 2022 and of its surplus for the financial year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", as applied in accordance with the provisions of the Companies Act 2014 and having regard to the Charities SORP; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

#### **Basis for Opinion**

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are described below in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the Provisions Available for Audits of Small Entities, in the circumstances set out in note 3 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**

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

#### **Other Information**

The directors are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our Auditor's Report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

#### **Opinions on Other Matters Prescribed by the Companies Act 2014**

In our opinion, based on the work undertaken in the course of the audit, we report that:

- the information given in the Directors' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and

We have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited and the financial statements are in agreement with the accounting records.



# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of Ana Liffey Drug Project Company Limited By Guarantee**

### **Matters on Which We Are Required to Report by Exception**

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the Directors' Annual 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 complied with by the company. We have nothing to report in this regard.

### **Respective Responsibilities**

#### **Responsibilities of Directors for the Financial Statements**

As explained more fully in the Directors' Responsibilities Statement set out on page 9, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, if applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

#### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

#### **Further Information Regarding the Scope of Our Responsibilities As Auditor**

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

# INDEPENDENT AUDITOR'S REPORT

## to the Members of Ana Liffey Drug Project Company Limited By Guarantee

### The Purpose of Our Audit Work and to Whom We Owe Our Responsibilities

Our report is made solely to the company's members, as a body, in accordance with Section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume any responsibility to anyone other than the company and the company's members, as a body, for our audit work, for this report, or for the opinions we have formed.



Donal Ryan FCCA AITI

For and on Behalf of

**DONAL RYAN & ASSOCIATES**

Chartered Certified Accountants & Statutory Auditor

34 Manor St.

Dublin 7

Ireland

26/05/2023



# Ana Liffey Drug Project Company Limited By Guarantee

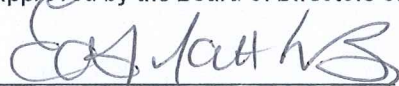
## STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)  
for the financial year ended 31 December 2022

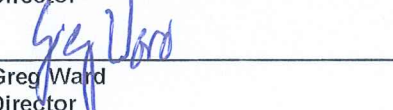
		Unrestricted Funds 2022 €	Restricted Funds 2022 €	Total 2022 €	Unrestricted Funds 2021 €	Restricted Funds 2021 €	Total 2021 €
Notes							
<b>Income</b>							
Donations and legacies	4.1	303,073	-	303,073	98,685	-	98,685
Charitable activities	4.2	-	3,400,929	3,400,929	-	2,275,442	2,275,442
Other trading activities	4.3	-	56,264	56,264	-	47,303	47,303
Other income	4.4	68	-	68	46	-	46
<b>Total Income</b>		<b>303,141</b>	<b>3,457,193</b>	<b>3,760,334</b>	<b>98,731</b>	<b>2,322,745</b>	<b>2,421,476</b>
<b>Expenditure</b>							
Charitable activities	5.1	274,780	3,457,193	3,731,973	114,626	2,322,745	2,437,371
<b>Net Income/(Expenditure)</b>		<b>28,361</b>	<b>-</b>	<b>28,361</b>	<b>(15,895)</b>	<b>-</b>	<b>(15,895)</b>
Transfers between funds		-	-	-	-	-	-
<b>Net Movement in Funds for the Financial Year</b>		<b>28,361</b>	<b>-</b>	<b>28,361</b>	<b>(15,895)</b>	<b>-</b>	<b>(15,895)</b>
<b>Reconciliation of Funds</b>							
Balances brought forward at 1 January 2022	16	412,006	843,993	1,255,999	1,271,894	-	1,271,894
<b>Balances Carried Forward at 31 December 2022</b>		<b>440,367</b>	<b>843,993</b>	<b>1,284,360</b>	<b>1,255,999</b>	<b>-</b>	<b>1,255,999</b>

The Statement of Financial Activities includes all gains and losses recognised in the financial year.  
All income and expenditure relate to continuing activities.

Approved by the Board of Directors on 26/05/23 and Signed on Its Behalf by:



Edward Matthews  
Director



Greg Ward  
Director

# Ana Liffey Drug Project Company Limited By Guarantee

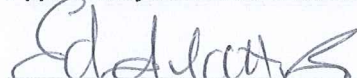
## BALANCE SHEET

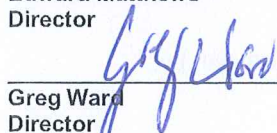
as at 31 December 2022

		2022	2021
	Notes	€	€
<b>Fixed Assets</b>			
Tangible assets	10	843,993	843,993
<b>Current Assets</b>			
Stocks	11	15,878	9,789
Debtors	12	425,594	415,552
Cash at bank and in hand		1,190,584	1,047,223
		1,632,056	1,472,564
<b>Creditors: Amounts Falling Due within One Year</b>	13	(1,191,689)	(1,060,558)
<b>Net Current Assets</b>		440,367	412,006
<b>Total Assets Less Current Liabilities</b>		1,284,360	1,255,999
<b>Funds</b>			
Capital Reserves		843,993	843,993
General fund (unrestricted)		440,367	412,006
<b>Total Funds</b>	16	1,284,360	1,255,999

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

Approved by the Board of Directors on 26/05/23 and Signed on Its Behalf by:

  
 Edward Matthews  
 Director

  
 Greg Ward  
 Director

# Ana Liffey Drug Project Company Limited By Guarantee

## STATEMENT OF CASH FLOWS

for the financial year ended 31 December 2022

	Notes	2022 €	2021 €
<b>Cash Flows from Operating Activities</b>			
Net movement in funds		28,361	(15,895)
Adjustments for:			
Interest receivable and similar income		(68)	(46)
		<u>28,293</u>	<u>(15,941)</u>
Movements in working capital:			
Movement in stocks		(6,089)	2,535
Movement in debtors		(10,042)	(384,626)
Movement in creditors		131,131	784,972
		<u>143,293</u>	<u>386,940</u>
<b>Cash generated from operations</b>			
		<u>143,293</u>	<u>386,940</u>
<b>Cash Flows from Investing Activities</b>			
Interest received		68	46
		<u>68</u>	<u>46</u>
<b>Net Increase in Cash and Cash Equivalents</b>		<u>143,361</u>	<u>386,986</u>
<b>Cash and Cash Equivalents at 1 January 2022</b>		<u>1,047,223</u>	<u>660,237</u>
<b>Cash and Cash Equivalents at 31 December 2022</b>	19	<u><u>1,190,584</u></u>	<u><u>1,047,223</u></u>



# Ana Liffey Drug Project Company Limited By Guarantee

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2022

### 1. GENERAL INFORMATION

Ana Liffey Drug Project Company Limited By Guarantee is a company limited by guarantee incorporated in the Republic of Ireland. The registered office of the company is The Matthews Building, 48 Middle Abbey Street, Dublin 1, Ireland which is also the principal place of business of the company. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

#### Basis of Preparation

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. 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".

The company 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 company 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.

#### Statement of Compliance

The financial statements of the company for the financial year ended 31 December 2017 have been prepared on the going concern basis and 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", applying Section 1A of that Standard.

#### Fund Accounting

The following are the categories of funds maintained:

##### Restricted Funds

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the company.

##### Unrestricted Funds

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the company.
- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.



# Ana Liffey Drug Project Company Limited By Guarantee

## NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

### Income

Income is recognised by inclusion in the Statement of Financial Activities only when the company is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the company.

### Income from Charitable Activities

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the company. Income from government and other co-funders is recognised when the company is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the company is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the company is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

- Time based conditions: whereby the company is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the company recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the company is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

### 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.

### Expenditure

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the company but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

### 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.

### 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 Company Limited By Guarantee

## NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

### 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.

### 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.

Land and buildings freehold - Over estimated remaining useful life

### Leasing

Rentals payable under operating leases are dealt with in the income and expenditure account as incurred over the period of the rental agreement.

### Inventories

Inventories are stated at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items. Cost includes all costs incurred in the normal course of business in bringing them to their present location and condition. Inventories comprise fundraising materials. It is not considered practicable to value inventories of unsold donated goods at the financial year end.

### Debtors

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the company from government agencies and other co-funders, but not yet received at financial year end, is included in debtors.

### Cash at Bank and in Hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

### 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.

## 3. PROVISIONS AVAILABLE FOR AUDITS OF SMALL ENTITIES

In common with many other charitable companies of our size and nature, we use our auditors to assist with the preparation of the financial statements.

**Ana Liffey Drug Project Company Limited By Guarantee**  
**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 31 December 2022

<b>4. INCOME</b>				
<b>4.1 DONATIONS AND LEGACIES</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2022</b>	<b>2021</b>
	€	€	€	€
Donations and legacies	303,073	-	303,073	98,685
<b>4.2 CHARITABLE ACTIVITIES</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2022</b>	<b>2021</b>
	€	€	€	€
HSE - Dublin North City (Core Funding)	-	2,077,976	2,077,976	1,223,916
HSE (NICDATF) (NIC-2.2)	-	71,900	71,900	71,900
HSE (NICDATF) (NIC-17)	-	161,900	161,900	161,900
HSE Social Inclusion (NSP)	-	20,000	20,000	20,000
HSE Social Inclusion (Poole Volunteer Programme)	-	20,000	20,000	20,000
Dublin Regional Homeless Executive (Homeless services)	-	415,443	415,443	284,589
HSE Dublin North City (LEAR)	-	107,486	107,486	107,486
Mid-West Regional DAF (MW-8L)	-	213,437	213,437	201,519
HSE Mid-West (Homeless Programme)	-	83,386	83,386	72,438
Probation Service	-	49,000	49,000	49,000
Dublin City Council (LEAR)	-	37,461	37,461	37,396
NEIC (Drug Related Intimidation)	-	-	-	13,198
Dublin City Council - COVID-19 Emergency Fund	-	-	-	390
HSE Social Inclusion (Low Threshold Clinic Winter Plan Project)	-	27,064	27,064	4,971
Mid-West Regional DAF (2021 Grant Programmes)	-	1,761	1,761	6,739
JP McManus Benevolent Fund.	-	55,000	55,000	-
Rethink Ireland	-	48,676	48,676	-
Dublin City Council (Training)	-	5,175	5,175	-
FORSA - Irish Trade Union	-	500	500	-
Healthy Ireland (Period Poverty Project)	-	4,757	4,757	-
Mid-West Regional DAF (2022 Grant Programmes)	-	7	7	-
	-	3,400,929	3,400,929	2,275,442
<b>4.3 OTHER TRADING ACTIVITIES</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2022</b>	<b>2021</b>
	€	€	€	€
CSFD - European Union Funding	-	-	-	24,099
Open Society Foundations	-	56,264	56,264	21,554
Irish Life	-	-	-	1,650
	-	56,264	56,264	47,303
<b>4.4 OTHER INCOME</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2022</b>	<b>2021</b>
	€	€	€	€
Bank interest received	68	-	68	46
<b>5. EXPENDITURE</b>				



# Ana Liffey Drug Project Company Limited By Guarantee

## NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

5.1 CHARITABLE ACTIVITIES	Direct Costs €	Other Costs €	Support Costs €	2022 €	2021 €
Support Costs (Note 6)	-	-	-	-	434,948
Staff Costs	2,592,246	-	152,962	2,745,208	1,811,397
Staff Training	17,116	-	901	18,017	10,203
Facilitation, Health & Safety & Staff Support	115,913	-	5,392	121,305	66,647
Programme costs	165,358	-	-	165,358	89,411
Legal & Professional Fees	-	-	-	-	10,563
Rent & rates	55,624	-	77	55,701	-
Insurance	62,785	-	3,304	66,089	-
Utilities	50,882	-	2,678	53,560	-
Cleaning & waste disposal	32,108	-	1,690	33,798	-
Repairs & Maintenance	5,367	-	282	5,649	-
Promotional	13,341	-	702	14,043	-
Motor & Transport	345,182	-	162	345,344	-
Bank Charges	2,486	-	131	2,617	-
IT & Computer costs	50,267	-	2,646	52,913	-
Office Costs	25,965	-	1,367	27,332	-
Governance Costs (Note 5.2)	25,039	-	-	25,039	14,202
	<u>3,559,679</u>	<u>-</u>	<u>172,294</u>	<u>3,731,973</u>	<u>2,437,371</u>
5.2 GOVERNANCE COSTS	Direct Costs €	Other Costs €	Support Costs €	2022 €	2021 €
Audit	6,150	-	-	6,150	5,884
Legal & Professional Fees	18,889	-	-	18,889	8,318
	<u>25,039</u>	<u>-</u>	<u>-</u>	<u>25,039</u>	<u>14,202</u>
5.3 SUPPORT COSTS			Charitable Activities €	2022 €	2021 €
Rent & rates			77	77	52,583
Insurance			3,304	3,304	48,277
Utilities			2,678	2,678	35,345
Cleaning & waste disposal			1,690	1,690	23,564
Repairs & Maintenance			282	282	8,081
Office costs			1,367	1,367	14,095
IT & Computer Maintenance			2,646	2,646	65,247
Travel & Accommodation			162	162	185,685
Bank Charges			131	131	2,071
Staff Costs			152,962	152,962	-
Facilitation, Health & Safety & Staff Support			6,995	6,995	-
			<u>172,294</u>	<u>172,294</u>	<u>434,948</u>



**Ana Liffey Drug Project Company Limited By Guarantee**  
**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 December 2022

continued

**6. ANALYSIS OF SUPPORT COSTS**

	2022 €	2021 €
Rent & rates	77	52,583
Insurance	3,304	48,277
Utilities	2,678	35,345
Cleaning & waste disposal	1,690	23,564
Repairs & Maintenance	282	8,081
Office costs	1,367	14,095
IT & Computer Maintenance	2,646	65,247
Travel & Accommodation	162	185,685
Bank Charges	131	2,071
Staff Costs	152,962	-
Facilitation, Health & Safety & Staff Support	6,995	-
	<u>172,294</u>	<u>434,948</u>

**7. EMPLOYEES AND REMUNERATION**

**Number of Employees**

The average number of persons employed (including executive directors) during the financial year was as follows:

	2022 Number	2021 Number
Management & Administration	6	6
Operational	54	34
	<u>60</u>	<u>40</u>

The staff costs comprise:

	2022 €	2021 €
Wages and salaries	2,169,149	1,535,393
Social security costs	236,411	165,454
Pension costs	26,051	24,660
	<u>2,431,611</u>	<u>1,725,507</u>

In addition to the above, Ana Liffey Drug Project benefited from the work of volunteers who it is estimated, provided services worth €286,902 (2021: €85,890) based on equivalent costs.

**8. EMPLOYEES AND REMUNERATION CONTINUED**

The number of employees whose total employee benefits (excluding employer pension costs) for the reporting period fell within the bands below were:

	Number of Employees	Number of Employees
€60,000 to €70,000	2	3
€90,000 to €100,000	1	1

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.

**Ana Liffey Drug Project Company Limited By Guarantee**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2022

continued

**9. TANGIBLE FIXED ASSETS**

	Land and buildings freehold €	Total €
<b>Cost</b>		
At 31 December 2022	843,993	843,993
<b>Net Book Value</b>		
At 31 December 2022	843,993	843,993
At 31 December 2021	843,993	843,993

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 13th November 2022. This charge has since that date been released.

**10. STOCKS**

	2022 €	2021 €
Stock	15,878	9,789

**11. DEBTORS**

	2022 €	2021 €
Other debtors	1,250	1,167
Prepayments	67,285	40,973
Accrued Income	357,059	373,412
	425,594	415,552

**12. CREDITORS**

**Amounts Falling Due within One Year**

	2022 €	2021 €
Trade creditors	136,770	39,386
Taxation and social security costs	119,427	50,342
Accruals	15,495	14,360
Deferred Income	919,997	956,470
	1,191,689	1,060,558

Ana Liffey Drug Project Company Limited By Guarantee  
**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 December 2022

AGENCY	SPONSORING GOVERNMENT DEPARTMENT	GRANT PROGRAMMES	Grant received in 2022	Deferred from 2021 to 2022	Income Deferred to 2023	Returned to Funder/ From	Outstanding 31.12.22, but included in Income	Income in 2022 €	Expenditures in 2022 €	Taken to reserves	Term	Received in year ended	Restriction on Use
HSE (NICDATF)	DEPT. OF HEALTH	NIC-17	161,900	-	-	-	-	161,900	161,900	-	Year 2022	Nil	Service Provision
HSE (NICDATF)	DEPT. OF HEALTH	NIC 2-2	71,900	-	-	-	-	71,900	71,900	-	Year 2022	Nil	Service Provision
HSE Addiction Services Dublin North City	DEPT. OF HEALTH	Mainstream Funding	1,925,654	619,766	(691,264)	-	223,821	2,077,976	2,077,976	-	Year 2022	Nil	Service Provision
HSE SOCIAL INCLUSION	DEPT. OF HEALTH	Needle Exchange & Syringe Programme	20,000	-	-	-	-	20,000	20,000	-	Year 2022	Nil	Service Provision
HSE SOCIAL INCLUSION	DEPT. OF HEALTH	Poole Volunteer Programme	20,000	-	-	-	-	20,000	20,000	-	Year 2022	Nil	Service Provision
HSE Addiction Service Dublin North City	DEPT. OF HEALTH	Law Engagement & Assisted Recovery	107,486	-	-	-	-	107,486	107,486	-	Year 2022	Nil	Service Provision
DR HOMELESS EXECUTIVE	DEPT. OF HOUSING, PLANNING, COMMUNITY & LOCAL GOVERNMENT	Homeless Services inc. PEA Inreach and LEAR	207,722	130,854	(1,370)	-	78,238	415,443	415,443	-	Year 2022	Nil	Service Provision
Dublin City Council	DEPT. OF HOUSING, PLANNING, COMMUNITY & LOCAL GOVERNMENT	Law Engagement & Assisted Recovery	46,863	5,971	(15,373)	-	-	37,461	37,461	-	Year 2022	Nil	Service Provision



# Ana Liffey Drug Project Company Limited By Guarantee

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2022

AGENCY	SPONSORING GOVERNMENT DEPARTMENT	GRANT PROGRAMMES	Grant received in 2022	Deferred from 2021 to 2022	Income Deferred to 2023	Returned to Funder/ From	Outstanding 31.12.22, but included in Income	Income in 2022 €	Expenditures in 2022 €	Taken to reserves	Term	Received in year ended	Restriction on Use
PROBATION SERVICE	DEPT. OF JUSTICE & EQUALITY	Prison groups	49,000	-	-	-	-	49,000	49,000	-	Year 2022	Nil	Service Provision
MIDWEST REGIONAL - DAF	DEPT. OF HEALTH	DRUGS & ALCOHOL	197,728	15,709	-	-	-	213,437	213,437	-	Year 2022	Nil	Service Provision
HSE MIDWEST	DEPT. OF HEALTH	HOMELESS PROGRAMME	157,371	36,288	(110,272)	-	-	83,386	83,386	-	Year 2022	Nil	Service Provision
HSE MIDWEST	Social Inclusion	CH03 Low Threshold Clinic Winterplan Support	-	57,529	(30,465)	-	-	27,064	27,064	-	Year 2022	Nil	Service Provision
OPEN SOCIETY FOUNDATIONS FUNDING	GLOBAL DRUG POLICY FORUM	OR2021-81425	-	88,593	(32,328)	-	-	56,264	56,264	-	Year 2022	Nil	Policy Work
MIDWEST REGIONAL - DAF	DEPT. OF HEALTH	Small Grants 2022	2,000	-	(2,000)	-	-	-	-	-	Year 2022	Nil	Service Provision
MIDWEST REGIONAL - DAF	DEPT. OF HEALTH	Treatment & Rehabilitation Funding Pool 2022	4,365	-	(4,358)	-	-	7	7	-	Year 2022	Nil	Service Provision
Healthy Ireland	DEPT. OF HEALTH	Period Poverty Scheme	6,000	-	(1,243)	-	-	4,757	4,757	-	Year 2022	Nil	Service Provision



Ana Liffey Drug Project Company Limited By Guarantee

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2022

AGENCY	SPONSORING GOVERNMENT DEPARTMENT	GRANT PROGRAMMES	Grant received in 2022	Deferred from 2021 to 2022	Income Deferred to 2023	Returned to Funder/ From	Outstanding 31.12.22, but included in Income	Income in 2022 €	Expenditures in 2022 €	Taken to reserves	Term	Received in year ended	Restriction on Use
MIDWEST REGIONAL - DAF	DEPT. OF HEALTH	Education, Prevention & Training Bursary 2021	-	1,500	-	-	-	1,500	1,500	-	Year 2022	Nil	Service Provision
MIDWEST REGIONAL - DAF	DEPT. OF HEALTH	Small Grants 2021	-	261	-	-	-	261	261	-	Year 2022	Nil	Service Provision
Fórsa	Irish Trade Union	2022 Small Grants Fund for the Dublin north east Inner City	500	-	-	-	-	500	500	-	Year 2022	Nil	Service Provision
Rethink Ireland	Social Innovation Fund	Social Innovation Fund	80,000	-	(31,323)	-	-	48,677	48,677	-	Year 2022	Nil	Service Provision
JP Mcmanus Benevolent Fund	Benevolent Fund	JP Mcmanus Benevolent Fund	-	-	-	-	55,000	55,000	55,000	-	Year 2022	Nil	Service Provision
Dublin City Council	DEPT. OF HOUSING, PLANNING, COMMUNITY & LOCAL GOVERNMENT	Training	5,175	-	-	-	-	5,175	5,175	-	Year 2022	Nil	Service Provision
			<b>3,063,662</b>	<b>956,470</b>	<b>(919,998)</b>	<b>-</b>	<b>357,059</b>	<b>3,457,193</b>	<b>3,457,193</b>	<b>-</b>			

**Ana Liffey Drug Project Company Limited By Guarantee**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2022

continued

**14. RESERVES**

	2022 €	2021 €
At 1 January 2022	1,255,999	1,271,894
Surplus/(Deficit) for the financial year	28,361	(15,895)
At 31 December 2022	<u>1,284,360</u>	<u>1,255,999</u>

**15. FUNDS**

**15.1 RECONCILIATION OF MOVEMENT IN FUNDS**

	Unrestricted Funds €	Restricted Funds €	Total Funds €
At 1 January 2021	1,271,894	-	1,271,894
Movement during the financial year	(15,895)	-	(15,895)
At 31 December 2021	412,006	843,993	1,255,999
Movement during the financial year	28,361	-	28,361
At 31 December 2022	<u>440,367</u>	<u>843,993</u>	<u>1,284,360</u>

**15.2 ANALYSIS OF MOVEMENTS ON FUNDS**

	Balance 1 January 2022 €	Income €	Expenditure €	Transfers between funds €	Balance 31 December 2022 €
<b>Restricted Funds</b>					
Restricted	843,993	3,457,193	3,457,193	-	843,993
<b>Unrestricted Funds</b>					
Unrestricted Funds (Designated & General)	412,006	303,141	274,780	-	440,367
<b>Total Funds</b>	<u>1,255,999</u>	<u>3,760,334</u>	<u>3,731,973</u>	<u>-</u>	<u>1,284,360</u>

**15.3 ANALYSIS OF NET ASSETS BY FUND**

	Fixed assets - charity use €	Current assets €	Current liabilities €	Total €
Unrestricted general funds	843,993	1,632,056	(1,191,689)	1,284,360
	<u>843,993</u>	<u>1,632,056</u>	<u>(1,191,689)</u>	<u>1,284,360</u>

**16. STATUS**

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

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one financial year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding € 1.



**Ana Liffey Drug Project Company Limited By Guarantee**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2022

continued

**17. RELATED PARTY 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 2022 (2021 - 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 2022 (2021 - Nil).

<b>18. CASH AND CASH EQUIVALENTS</b>	<b>2022</b>	<b>2021</b>
	€	€
Cash and bank balances	<u>1,190,584</u>	<u>1,047,223</u>

**19. 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'.

**20. 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 €26,051 (2021 - €24,660).

**21. APPROVAL OF FINANCIAL STATEMENTS**

The financial statements were approved and authorised for issue by the Board of Directors on .....

ANA LIFFEY DRUG PROJECT COMPANY LIMITED BY GUARANTEE

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022

NOT COVERED BY THE REPORT OF THE AUDITORS



**Ana Liffey Drug Project Company Limited By Guarantee**  
**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**

Operating Statement  
for the financial year ended 31 December 2022

	2022 €	2021 €
<b>Income</b>		
Donations	303,073	98,685
Funding income	3,457,193	2,322,745
	<u>3,760,266</u>	<u>2,421,430</u>
<b>Expenses</b>		
Wages and salaries	2,169,149	1,535,393
Social security costs	236,411	165,454
Staff defined contribution pension costs	26,051	24,660
Staff training	18,017	10,203
Volunteer - donations in kind	286,902	85,890
Health & Safety	14,678	21,617
Intern Expenses	3,775	13,732
Rent payable	54,167	52,583
Rates	1,534	-
Medical Equipment	94,010	3,818
Insurance	66,089	48,277
Client Expenses	17,395	14,446
Software	14,715	10,088
IT Maintenance	19,064	12,170
Light and heat	29,233	16,320
Cleaning & Waste Disposal	33,798	23,564
Office Equipment	12,879	8,941
Repairs and maintenance	5,649	8,081
Printing, postage and stationery	14,453	5,154
Advertising / Staff Recruitment	26,695	22,111
Publications & Promotions	14,043	8,318
Project Partners	-	25,431
Telephone	24,327	19,025
Computer costs	19,134	20,878
Needle Exchange Consumables	50,178	45,716
Motor vehicle Additions	102,129	5,000
Motor Expenses including Vehicle Hire	50,263	30,939
Travel and Subsistence	3,245	1,344
Homeless COVID Response Travel	189,707	148,402
Legal and professional	18,889	10,563
Consultancy fees	72,911	17,122
Auditor's/Independent Examiner's remuneration	6,150	5,884
Bank charges	2,617	2,071
Seminars & Meetings	20,243	2,608
Staff Facilitation & Support	13,473	11,568
	<u>3,731,973</u>	<u>2,437,371</u>
<b>Miscellaneous Income</b>		
Bank interest	68	46
<b>Net Surplus/(Deficit)</b>	<u>28,361</u>	<u>(15,895)</u>

