

**Ana Liffey Drug Project Company Limited By Guarantee**  
**Annual Report and Audited Financial Statements**  
**for the financial year ended 31 December 2023**

**Ana Liffey Drug Project Company Limited By Guarantee**  
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**Ana Liffey Drug Project Company Limited By Guarantee**  
**REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Directors</b>	Brendan O'Connor Mary Cullen Alice O'Flynn Greg Ward Anthony (Jack) Nolan Brian Patrick Dalton (Resigned 22 February 2023) Catherine Comiskey Vivian Geiran Edward Matthews
<b>Company Secretary</b>	L&P Trustee Services Ltd
<b>Charity Number</b>	CHY 6775
<b>Charities Regulatory Authority Number</b>	20013301
<b>Company Registration Number</b>	109034
<b>Registered Office and Principal Address</b>	The Matthews Building 48 Middle Abbey Street Dublin 1 D01 TY74 Ireland
<b>Auditors</b>	Donal Ryan & Associates Chartered Certified Accountants and Statutory Auditor 34 Manor Street Dublin 7 D07 FX33 Republic of Ireland
<b>Principal Bankers</b>	Permanent TSB 12/13 Lower O'Connell Street, Dublin 1, Dublin D01 H302

# **Ana Liffey Drug Project Company Limited By Guarantee**

## **DIRECTORS' ANNUAL REPORT**

for the financial year ended 31 December 2023

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 2023.

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 2023.

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).

#### **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 2023, the company had eight directors for the majority of 2023 with one director stepping down in February 2023. Directors of the board are listed on page 3. At the AGM on 24th May 2023 Mr. Edward Matthews stepped down as Chairperson of the company, and at the next board meeting Mr. Vivian Geiran will take up the role of Chairperson. For the entirety of 2023, L&P Trustee Services was the company secretary. The board met on four occasions in 2023. The work of the board is supported by the following committees, each of which has its own terms of reference:



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

for the financial year ended 31 December 2023

- Governance and HR Subcommittee (met Three times in 2023)
- Clinical Quality and Safety Subcommittee (met four times in 2023)
- Financial and Audit Subcommittee (met five times in 2023)

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 2023, 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 2024 to 2029 entitled 'Who We Need To Be...' - 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.

### **Review of Activities, Achievements and Performance**

At the GPO on 8th November 2023, Minister of State Hildegard Naughton TD launched 'Who We Need To Be...' our strategic plan for the period 2024 to 2029. The Minister, who then held responsibility for the National Drugs Strategy acknowledged the boundless energy of the team members, across the organisation, all focussed on helping the people we serve; and how our new goals are designed to enable Ana Liffey to further support the people who use our services; and the professionals that the organisation works partnership with.

At the launch we unveiled strategic goals that set the organisation on a progressive trajectory to continue its legacy of empowerment of people who use drugs. Our new strategic goals ensure the organisation is even better able to play its part in reducing drug related harm and supporting people who use drugs towards their recovery. In the future we will directly employ people with living and lived experience of addiction to bring their unique skill sets and insights onto Ana Liffey's staff teams. We will strengthen and expand our low threshold, outreach-based nursing team to further reach and treat people who are homeless and who have unmet physical and mental health needs. We will continue to build staff teams which are diverse and inclusive, reflecting the diversity of Irish society. This in turn will open Ana Liffey's doors wider to people who are part of the LGBTQIA+ community, to people of colour, to people in the Traveler Community and to people with disabilities.

Ana Liffey also continued to inform drug policy in Ireland; for example, our CEO presented on two occasions to the Citizens Assembly on Drugs use. On Saturday 24th June 2023 Tony Duffin presented on 'Low-threshold service for people with complex needs'; and on 2nd September 2023 he presented in his capacity as Chair of 'Strategic Implementation Group on Alternatives to Coercive Sanctions' and the States priority to introduce a Health Diversion programme for the possession of drugs for personal use.

Members of the team also 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



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

for the financial year ended 31 December 2023

Network; and the European Commission's Civil Society Forum on Drugs.

Throughout 2023, working in close partnership with State bodies, NGOs and other providers we maintained and expanded our delivery of quality services to the people we serve. The following section sets out a summary of our activities in each geographical area:

### **Midwest Services:**

On 8th February 2023 new State funding of €200,000 was announced to support an expansion of Ana Liffey's Law Engagement Assisted Recovery (LEAR) project into the Midwest Region. The need for LEAR model, which works in close partnership with Gardai and the HSE, in the Midwest was identified by an increase in clients presenting to treatment services for crack cocaine use, and by the publication of a major new study carried out by researchers at University of Limerick which identified the need for more focused services and interventions to help people who use crack cocaine. Establishing the Midwest LEAR project in April 2023, we received 67 referrals and provided 469 interventions.

Our community-based team supported people from 23 different nationalities across the Midwest region - providing 3,488 Needle & Syringe Programme (NPS)/Harm Reduction Interventions; 276 Interventions in the HSE Clinic; and case managed 186 individuals.

### **Dublin Services:**

Our Low Threshold Nursing team provided healthcare services to individuals who have multiple and complex health needs - with a focus on accessibility, flexibility, and non-judgmental care. As part of a multi-disciplinary team, they deliver general and/or psychiatric nursing services.

They provide clinical assistance to service users through various channels such as inreach to homeless accommodations, outreach efforts, and within fixed-site surgeries. Their responsibilities include conducting health assessments, developing health care plans, and intervening during crises within their scope of practice.

Additionally, low threshold nurses recognize the importance of building relationship with service users. Our nurses understand the value of establishing trust and rapport to facilitate effective healthcare delivery and support individuals in accessing the care they need.

In 2023, our nurses ensured that 59 people living in NGO managed homeless accommodation or sleeping rough received general health care plans; and 36 people received mental health care plans. Similarly, in Private Emergency Accommodation, a further 114 people received general health care plans and 48 people mental health care plans.

Our members of the Private Accommodation Case-managements Team (PACT) assessed 1,099 people who are homeless and directly provided 882 people with care plans - addressing a range of issues including Housing Support; Physical Health; Social Welfare; Drug Dependency; Education & Employment; Mental Health; Domestic, Sexual and Gender Based Violence; and more.

Dublin's LEAR team registered & supported 184 people, with 83 people being co-case managed with GARDAI. Delivered on an outreach basis the team provided 650 NPS/Overdose Prevention and 836 other outreach interventions.

Our Community Support Team delivered a range of services - providing 1,366 people with NSP; 382 interventions to people in the Granby Centre; Case Managing 194 people; working with 39 people in prison and supported 24 people to graduate from our Low Threshold Stabilisation Group.

Drug Trends noted by our teams in 2023 included Crystal Meth, Heroin/Nitazines, Benzodiazepine, Zimovanes, Crack cocaine, cocaine powder, Pregabalin, cannabis and alcohol.

### **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 had gross assets of €2,933,724 (2022 - €2,476,049) and gross liabilities of €1,546,532 (2022 - €1,191,689). The net assets of the company have increased by €102,832.

### **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



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

for the financial year ended 31 December 2023

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 has developed the reserves policy to assist in strategic planning and to inform a balanced budget process. Currently, we are working towards maintaining reserves equivalent to three months of operational expenditure. This target ensures that the charity can sustain its operations during funding gaps and emergencies while optimizing the allocation of funds to ongoing charitable activities.

### **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.

### **Directors and Secretary**

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

Brendan O'Connor  
Mary Cullen  
Alice O'Flynn  
Greg Ward  
Anthony (Jack) Nolan  
Brian Patrick Dalton (Resigned 22 February 2023)  
Catherine Comiskey  
Vivian Geiran  
Edward Matthews

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', DPE 022/05/2013 Circular: 13/2014 'Management of and Accountability for Grants from Exchequer Funds' and DPER Circular 13/2014 'Funding was granted for a 12 month period and restricted in accordance with the terms and conditions of the funding agreement'.

### **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.

### **The Auditors**

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

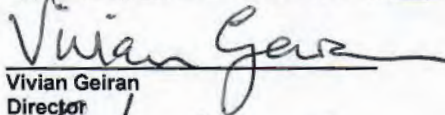
**Ana Liffey Drug Project Company Limited By Guarantee**  
**DIRECTORS' ANNUAL REPORT**

for the financial year ended 31 December 2023

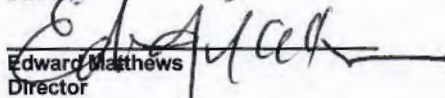
**Accounting Records**

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, D01 TY74.

Approved by the Board of Directors on 22.05.2024 and signed on its behalf by:



Vivian Geiran  
Director



Edward Matthews  
Director



**Ana Liffey Drug Project Company Limited By Guarantee**  
**DIRECTORS' RESPONSIBILITIES STATEMENT**  
for the financial year ended 31 December 2023

The directors are responsible for preparing the Directors' Annual Report and Financial Statements in accordance with the Companies Act 2014 and applicable 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;
- 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 operation.

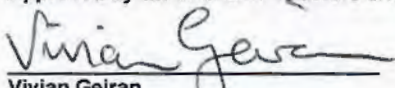
The directors confirm that they have complied with the above requirements in preparing the financial statements.

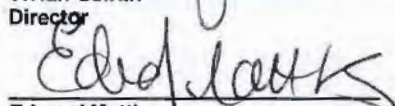
The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and net income or expenditure of the company to be determined 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 22.05.2024 and signed on its behalf by:

  
Vivian Geiran  
Director

  
Edward Matthews  
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 ('the Charity') for the financial year ended 31 December 2023 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 2023 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'; 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 further 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 the 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**

Based solely on the work undertaken in the course of the audit, we report that:

- in our opinion, the information given in the Directors' Annual Report is consistent with the financial statements;
- in our opinion, the Directors' Annual Report has been prepared in accordance with the Companies Act 2014; and
- 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.

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.



## **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 charity. 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, as applicable, matters related to going concern and using the going concern basis of accounting unless they 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.

##### **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.

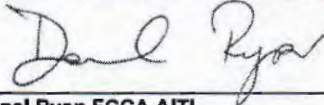
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

## **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 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 and Statutory Auditor

34 Manor Street

Dublin 7

D07 FX33

Republic of Ireland

**23/05/2024**

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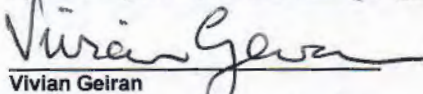


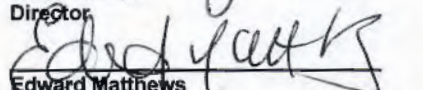
**Ana Liffey Drug Project Company Limited By Guarantee**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
(Incorporating an Income and Expenditure Account)  
for the financial year ended 31 December 2023

	Notes	Unrestricted Funds 2023 €	Restricted Funds 2023 €	Total Funds 2023 €	Unrestricted Funds 2022 €	Restricted Funds 2022 €	Total Funds 2022 €
<b>Income</b>							
Donations and legacies	4.1	182,189	-	182,189	303,073	-	303,073
Charitable activities	4.2	-	3,915,460	3,915,460	-	3,400,929	3,400,929
Other trading activities	4.3	-	13,259	13,259	-	56,264	56,264
Other income	4.4	49	-	49	68	-	68
<b>Total income</b>		<b>182,238</b>	<b>3,928,719</b>	<b>4,110,957</b>	<b>303,141</b>	<b>3,457,193</b>	<b>3,760,334</b>
<b>Expenditure</b>							
Charitable activities	5.1	173,857	3,834,268	4,008,125	274,780	3,457,193	3,731,973
<b>Net income/(expenditure)</b>		<b>8,381</b>	<b>94,451</b>	<b>102,832</b>	<b>28,361</b>	<b>-</b>	<b>28,361</b>
Transfers between funds		94,451	(94,451)	-	-	-	-
<b>Net movement in funds for the financial year</b>		<b>102,832</b>	<b>-</b>	<b>102,832</b>	<b>28,361</b>	<b>-</b>	<b>28,361</b>
<b>Reconciliation of funds:</b>							
Total funds beginning of the year	17	440,367	843,993	1,284,360	412,006	843,993	1,255,999
<b>Total funds at the end of the year</b>		<b>543,199</b>	<b>843,993</b>	<b>1,387,192</b>	<b>440,367</b>	<b>843,993</b>	<b>1,284,360</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 22.05.2024 and signed on its behalf by:

  
Vivian Geiran  
Director

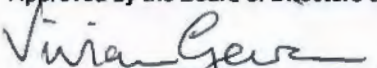
  
Edward Matthews  
Director

**Ana Liffey Drug Project Company Limited By Guarantee**  
**BALANCE SHEET**  
as at 31 December 2023

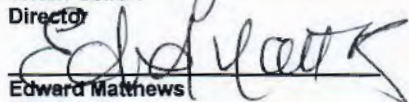
		2023	2022
	Notes	€	€
<b>Fixed Assets</b>			
Tangible assets	10	843,993	843,993
<b>Current Assets</b>			
Stocks	11	15,705	15,878
Debtors	12	210,921	425,594
Cash at bank and in hand	13	1,863,105	1,190,584
		2,089,731	1,632,056
<b>Creditors: Amounts falling due within one year</b>	14	(1,546,532)	(1,191,689)
<b>Net Current Assets</b>		543,199	440,367
<b>Total Assets less Current Liabilities</b>		1,387,192	1,284,360
<b>Funds</b>			
Restricted trust funds		843,993	843,993
General fund (unrestricted)		543,199	440,367
<b>Total funds</b>	17	1,387,192	1,284,360

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 \_\_\_\_\_ and signed on its behalf by:



Vivian Geiran  
Director



Edward Matthews  
Director



**Ana Liffey Drug Project Company Limited By Guarantee**

**STATEMENT OF CASH FLOWS**

for the financial year ended 31 December 2023

	Notes	2023 €	2022 €
<b>Cash flows from operating activities</b>			
Net movement in funds		102,832	28,361
Adjustments for:			
Depreciation		70,044	102,129
Interest receivable and similar income		(49)	(68)
		<u>172,827</u>	<u>130,422</u>
Movements in working capital:			
Movement in stocks		173	(6,089)
Movement in debtors		214,673	(10,042)
Movement in creditors		354,843	131,131
		<u>742,516</u>	<u>245,422</u>
<b>Cash flows from investing activities</b>			
Interest received		49	68
Payments to acquire tangible assets		(70,044)	(102,129)
		<u>(69,995)</u>	<u>(102,061)</u>
<b>Net increase in cash and cash equivalents</b>		<u>672,521</u>	<u>143,381</u>
<b>Cash and cash equivalents at the beginning of the year</b>		<u>1,190,584</u>	<u>1,047,223</u>
<b>Cash and cash equivalents at the end of the year</b>	13	<u><u>1,863,105</u></u>	<u><u>1,190,584</u></u>

# Ana Liffey Drug Project Company Limited By Guarantee

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

### 1. GENERAL INFORMATION

Ana Liffey Drug Project Company Limited By Guarantee is a company limited by guarantee incorporated in Ireland. The registered office of the company is The Matthews Building, 48 Middle Abbey Street, Dublin 1, D01 TY74, 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 2023 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.

#### 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



# Ana Liffey Drug Project Company Limited By Guarantee

## NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2023

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.

### 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



# Ana Liffey Drug Project Company Limited By Guarantee

## NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2023

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  
Motor vehicles

- Over estimated remaining useful life
- Full Depreciation in year of acquisition

### 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.

## 4. INCOME

### 4.1 DONATIONS AND LEGACIES

Unrestricted Funds	Restricted Funds	2023	2022
€	€	€	€
182,189	-	182,189	303,073

### 4.2 CHARITABLE ACTIVITIES

Unrestricted Funds	Restricted Funds	2023	2022
€	€	€	€
<b>Grants from governments and other co-funders:</b>			
HSE - Dublin North City (Core Funding)	- 2,441,255	2,441,255	2,077,976
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)	- 372,665	372,665	415,443
HSE Dublin North City (LEAR)	- 98,148	98,148	107,486
Mid-West Regional DAF (MW-8L)	- 218,677	218,677	213,437
Homeless Programme inc. LEAR, CSEF Traveller and LGBTQI+ communities	- 364,765	364,765	83,386
Department of Justice - Probation Service	- 50,500	50,500	49,000
Dublin City Council (LEAR)	- 33,119	33,119	37,461
CHO3 Low Threshold Clinic Winterplan Support & Women's Health(2024)	- 30,465	30,465	27,064
Mid-West Regional DAF (2021 Grant Programmes)	- -	-	1,761
JP McManus Benevolent Fund.	- -	-	55,000



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

continued

for the financial year ended 31 December 2023

for the financial year ended 31 December 2023						
	Rethink Ireland	-	15,296	15,296	48,676	
	Dublin City Council (Training)	-	-	-	5,175	
	FORSA - Irish Trade Union	-	-	-	500	
	Healthy Ireland (Period Poverty Project)	-	1,093	1,093	4,757	
	Mid-West Regional DAF (2022 Grant Programmes)	-	446	446	7	
	Limerick Homeless Action Team	-	11,021	11,021	-	
	Law Engagement & Assisted Recovery Smithfield /Broadstone Project	-	4,210	4,210	-	
		-	3,915,460	3,915,460	3,400,929	
4.3	OTHER TRADING ACTIVITIES	Unrestricted Funds	Restricted Funds	2023	2022	
		€	€	€	€	
	Open Society Foundations	-	13,259	13,259	56,264	
4.4	OTHER INCOME	Unrestricted Funds	Restricted Funds	2023	2022	
		€	€	€	€	
	Bank interest received	49	-	49	68	
5.	EXPENDITURE					
5.1	CHARITABLE ACTIVITIES	Direct Costs	Other Costs	Support Costs	2023	2022
		€	€	€	€	€
	Staff Training	44,205	-	1,922	46,127	18,017
	Utilities	46,356	-	2,015	48,371	53,560
	Repairs & Maintenance	21,939	-	954	22,893	5,649
	IT & Computer costs	95,768	-	4,163	99,931	52,913
	Promotional	2,673	-	116	2,789	14,043
	Programme costs	118,694	-	-	118,694	165,358
	Insurance	97,310	-	4,231	101,541	66,089
	Bank Charges	4,695	-	204	4,899	2,617
	Rent & rates	79,827	-	24	79,851	55,701
	Motor & Transport	113,299	-	285	113,584	345,344
	Facilitation, Health & Safety & Staff Support	99,100	-	3,209	102,309	121,305
	Cleaning & waste disposal	37,060	-	1,611	38,671	33,798
	Office Costs	39,104	-	1,704	40,808	27,332
	Staff Costs	3,012,769	-	154,662	3,167,431	2,745,208
	Governance Costs (Note 5.2)	20,226	-	-	20,226	25,039
		3,833,025	-	175,100	4,008,125	3,731,973
5.2	GOVERNANCE COSTS	Direct Costs	Other Costs	Support Costs	2023	2022
		€	€	€	€	€
	Legal & Professional Fees	14,076	-	-	14,076	18,889
	Audit	6,150	-	-	6,150	6,150
		20,226	-	-	20,226	25,039
5.3	SUPPORT COSTS			Charitable Activities	2023	2022
				€	€	€
	Repairs & Maintenance			954	954	282
	Facilitation, Health & Safety & Staff Support			5,247	5,247	6,995

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

continued

for the financial year ended 31 December 2023

Insurance	4,231	4,231	3,304
Travel & Accommodation	285	285	162
Office costs	1,704	1,704	1,367
IT & Computer Maintenance	4,163	4,163	2,646
Utilities	2,015	2,015	2,678
Cleaning & waste disposal	1,611	1,611	1,690
Bank Charges	204	204	131
Staff Costs	154,662	154,662	152,962
Rent & rates	24	24	77
	<u>175,100</u>	<u>175,100</u>	<u>172,294</u>

**6. ANALYSIS OF SUPPORT COSTS**

	2023 €	2022 €
Repairs & Maintenance	954	282
Facilitation, Health & Safety & Staff Support	5,247	6,995
Insurance	4,231	3,304
Travel & Accommodation	285	162
Office costs	1,704	1,367
IT & Computer Maintenance	4,163	2,646
Utilities	2,015	2,678
Cleaning & waste disposal	1,611	1,690
Bank Charges	204	131
Staff Costs	154,662	152,962
Rent & rates	24	77
	<u>175,100</u>	<u>172,294</u>

**7. NET INCOME**

	2023 €	2022 €
Net Income is stated after charging/(crediting):		
Depreciation of tangible assets	70,044	102,129
Auditor's remuneration:		
- audit services	6,150	6,150
	<u>6,150</u>	<u>6,150</u>

**8. EMPLOYEES AND REMUNERATION**

**Number of employees**

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

	2023 Number	2022 Number
Management & Administration	7	6
Operational	65	54
	<u>72</u>	<u>60</u>

The staff costs comprise:

	2023 €	2022 €
Wages and salaries	2,660,327	2,169,149
Social security costs	289,727	236,411
Pension costs	43,884	26,051
	<u>2,993,938</u>	<u>2,431,611</u>

In addition to the above, Ana Liffey Drug Project benefited from the work of volunteers who it is estimated, provided services worth €170,794 (2022: €286,902) based on equivalent costs.



**Ana Liffey Drug Project Company Limited By Guarantee**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2023

continued

**9. 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:

	2023 Number of Employees	2022 Number of Employees
€60,000 to €70,000	2	2
€90,000 to €100,000	-	1
€100,000 to €110,000	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.

**10. TANGIBLE FIXED ASSETS**

	Land and buildings freehold €	Motor vehicles €	Total €
<b>Cost</b>			
At 1 January 2023	843,993	200,359	1,044,352
Additions	-	70,044	70,044
At 31 December 2023	843,993	270,403	1,114,396
<b>Depreciation</b>			
At 1 January 2023	-	200,359	200,359
Charge for the financial year	-	70,044	70,044
At 31 December 2023	-	270,403	270,403
<b>Net book value</b>			
At 31 December 2023	843,993	-	843,993
At 31 December 2022	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.

<b>11. STOCKS</b>	2023 €	2022 €
Stock	15,705	15,878
<b>12. DEBTORS</b>	2023 €	2022 €
Other debtors	1,250	1,250
Prepayments	76,995	67,285
Accrued Income	132,676	357,059
	210,921	425,594

**Ana Liffey Drug Project Company Limited By Guarantee**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2023

continued

<b>13. CASH AND CASH EQUIVALENTS</b>	<b>2023</b>	<b>2022</b>
	<b>€</b>	<b>€</b>
Cash and bank balances	<b>1,863,105</b>	<b>1,190,584</b>
	<b>=====</b>	<b>=====</b>
<b>14. CREDITORS</b>	<b>2023</b>	<b>2022</b>
<b>Amounts falling due within one year</b>	<b>€</b>	<b>€</b>
Trade creditors	<b>13,259</b>	<b>136,770</b>
Taxation and social security costs	<b>61,177</b>	<b>119,427</b>
Accruals	<b>14,901</b>	<b>15,495</b>
Deferred Income	<b>1,457,195</b>	<b>919,997</b>
	<b>1,546,532</b>	<b>1,191,689</b>
	<b>=====</b>	<b>=====</b>



# Ana Liffey Drug Project Company Limited By Guarantee

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

### 15. State Funding

AGENCY	SPONSORING GOVERNMENT DEPARTMENT	GRANT PROGRAMMES	Grant received in 2023	Deferred from 2022 to 2023	Income Deferred to 2024	Returned to Funder/ From Funder	Outstanding 31.12.23, but included in Income	Income in 2023 €	Expenditures in 2023 €	Taken to reserves	Term	Received in year ended	Restriction on Use
HSE (NICDAF)	DEPT. OF HEALTH	NIC-17	161,900					161,900	161,900		Year 2023	Nil	Service Provision
HSE (NICDAF)	DEPT. OF HEALTH	NIC 2-2	71,900					71,900	71,900		Year 2023	Nil	Service Provision
HSE Addiction Services Dublin North City	DEPT. OF HEALTH	Mainstream Funding	2,554,618	691,264	(973,766)		85,813	2,441,256	2,357,929	83,327	Year 2023	Nil	Service Provision
HSE SOCIAL INCLUSION	DEPT. OF HEALTH	Needle Exchange & Syringe Programme	20,000					20,000	20,000		Year 2023	Nil	Service Provision
HSE SOCIAL INCLUSION	DEPT. OF HEALTH	Poole Volunteer Programme	20,000					20,000	20,000		Year 2023	Nil	Service Provision
HSE Addiction Service Dublin North City	DEPT. OF HEALTH	Law Engagement & Assisted Recovery	107,486		(9,338)			98,148	98,148		Year 2023	Nil	Service Provision
DR HOMELESS EXECUTIVE	DEPT. OF HOUSING, PLANNING, COMMUNITY & LOCAL GOVERNMENT	Homeless Services inc. PEA Inreach and LEAR	456,174	1,370	(84,879)			372,665	372,665		Year 2023	Nil	Service Provision
DCC	DEPT. OF HOUSING, PLANNING, COMMUNITY & LOCAL GOVERNMENT	Law Engagement & Assisted Recovery	-	15,373	(29,117)		46,863	33,119	33,119		Year 2023	Nil	Service Provision
PROBATION SERVICE	DEPT. OF JUSTICE	Prison groups	50,500					50,500	50,500		Year 2023	Nil	Service Provision
MIDWEST REGIONAL - DAF	DEPT. OF HEALTH	DRUGS & ALCOHOL	218,677					218,677	218,677		Year 2023	Nil	Service Provision

# Ana Liffey Drug Project Company Limited By Guarantee

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

AGENCY	SPONSORING GOVERNMENT DEPARTMENT	GRANT PROGRAMMES	Grant received in 2023	Deferred from 2022 to 2023	Income Deferred to 2024	Returned to Funder/ From Funder	Outstanding 31.12.23, but included in Income	Income in 2023 €	Expenditures in 2023 €	Taken to reserves	Term	Received in year ended	Restriction on Use
HSE MIDWEST	DEPT. OF HEALTH	Homeless Programme inc. LEAR, CSEF Traveller and LGBTQI+ communities	292,733	110,272	(49,364)			364,765	353,641	11,124	Year 2023	Nil	Service Provision
HSE MIDWEST	Social Inclusion	CHO3 Low Threshold Clinic Winterplan Support & Women's Health(2024)	169,195	30,465	(169,195)			30,465	30,465		Year 2023	Nil	Service Provision
OPEN SOCIETY FOUNDATIONS FUNDING	GLOBAL DRUG POLICY FORUM	OR2021-81425		32,328	(19,070)			13,259	13,259		Year 2023	Nil	Policy Work
MIDWEST REGIONAL - DAF	DEPT. OF HEALTH	Small Grants 2022		2,000	(1,554)			446	446		Year 2023	Nil	Service Provision
MIDWEST REGIONAL - DAF	DEPT. OF HEALTH	Treatment & Rehabilitation Funding Pool 2022		4,358	(4,358)			-	-		Year 2023	Nil	Service Provision
Healthy Ireland	DEPT. OF HEALTH	Period Poverty Scheme	9,110	1,243		(9,260)		1,093	1,093		Year 2023	Nil	Service Provision
Rethink Ireland	Social Innovation Fund	Social Innovation Fund	1,000	31,323	(17,028)			15,296	15,296		Year 2023	Nil	Service Provision
Limerick City and County Council	DEPT. OF HOUSING, PLANNING, COMMUNITY & LOCAL GOVERNMENT	Limerick Homeless Action Team	17,589		(6,569)			11,021	11,021		Year 2023	Nil	Service Provision
Community Safety Innovation Fund	DEPT. OF JUSTICE	Law Engagement & Assisted Recovery Smithfield /Broadstone Project	97,188		(92,958)			4,210	4,210		Year 2023	Nil	Service Provision
			4,248,049	919,998	(1,457,194)	(9,260)	132,676	3,928,720	3,834,269	94,451			



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**16. RESERVES**

	2023 €	2022 €
At the beginning of the year	1,284,360	1,255,999
Surplus for the financial year	102,832	28,361
At the end of the year	<u>1,387,192</u>	<u>1,284,360</u>

**17. FUNDS**

**17.1 RECONCILIATION OF MOVEMENT IN FUNDS**

	Unrestricted Funds €	Restricted Funds €	Total Funds €
At 1 January 2022	412,006	843,993	1,255,999
Movement during the financial year	28,361	-	28,361
At 31 December 2022	440,367	843,993	1,284,360
Movement during the financial year	102,832	-	102,832
At 31 December 2023	<u>543,199</u>	<u>843,993</u>	<u>1,387,192</u>

**17.2 ANALYSIS OF MOVEMENTS ON FUNDS**

	Balance 1 January 2023 €	Income €	Expenditure €	Transfers between funds €	Balance 31 December 2023 €
<b>Restricted funds</b>					
Restricted	843,993	3,928,719	3,834,268	(94,451)	843,993
<b>Unrestricted funds</b>					
Unrestricted Funds (Designated & General)	440,367	182,238	173,857	94,451	543,199
<b>Total funds</b>	<u>1,284,360</u>	<u>4,110,957</u>	<u>4,008,125</u>	<u>-</u>	<u>1,387,192</u>

**17.3 ANALYSIS OF NET ASSETS BY FUND**

	Fixed assets - charity use €	Current assets €	Current liabilities €	Total €
Unrestricted general funds	843,993	2,089,731	(1,546,532)	1,387,192
	<u>843,993</u>	<u>2,089,731</u>	<u>(1,546,532)</u>	<u>1,387,192</u>

**18. 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.

**19. RELATED PARTY TRANSACTIONS**

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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 2023 (2022 - 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 2023 (2022 - Nil).

**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 €43,884 (2022 - €26,051).

**21. REMUNERATION OF KEY MANAGEMENT PERSONNEL**

The directors of Ana Liffey Drug Project CLG are all unpaid volunteers and served in their roles without remuneration. No director salaries, bonuses, or benefits were paid or accrued during this period.

**22. APPROVAL OF FINANCIAL STATEMENTS**

The financial statements were approved and authorised for issue by the Board of Directors on 22.05.2024