

Registered Number: 109034
CRA Number: 2013301
Charity number: CHY6775

ANA LIFFEY DRUG PROJECT
(A company limited by guarantee)

DIRECTORS' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

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REFERENCE AND ADMINISTRATIVE DETAILS

Directors	Vivian Geiran, Chair Mary Cullen, Vice Chair Anthony (Jack) Nolan Catherine Cominskey Brendan O'Connor Jane Horgan Jones (appointed 21 February 2024) Catriona Campbell (appointed 21 February 2024) Alice O'Flynn (resigned 22 May 2024) Greg Ward (resigned 22 May 2024) Edward Matthews (resigned 22 May 2024)
Company registration number	109034
Charity registered number	20013301
Charity number	CHY6775
Registered office	The Matthews Building 48 Middle Abbey Street Dublin 1
Company secretary	L&P Trustee Services Ltd
Chief executive officer	Tony Duffin (Retired 02 May 2025) Dawn Russell (Appointed 19 May 2025)
Independent auditors	RBK Business Advisers Chartered Accountants and Statutory Audit Firm Termini 3 Arkle Road Sandyford Dublin
Bankers	Permanent TSB 12/13 Lower O'Connell Street Dublin 1 Dublin

ANA LIFFEY DRUG PROJECT
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DIRECTORS' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024

The Directors/Trustees present their annual report and audited financial statements for the year ended 31 December 2024.

This is the first set of financial statements prepared by Ana Liffey Drug Project in accordance with accounting standards issued by the Financial Reporting Council, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") as modified by the Statement of Recommended Practice "Accounting and Reporting by Charities" effective 1 January 2015. Previously the company applied FRS 102 but did not apply the Statement of Recommended Practice "Accounting and Reporting by Charities" (FRS 102 Charities SORP). The charity has applied the Charities SORP on a voluntary basis as its application is not a requirement of the current regulations for charities registered in the Republic of Ireland however it is considered best practice.

Reference and Administrative Details

The organisation is a charitable company with a registered office at 48 Middle Abbey Street Dublin 1. The Charity trades under the name Ana Liffey Drug Project. The Company's registered number is 109034. The Charity has been granted charitable tax status under Sections 207 and 208 of the Taxes Consolidation Act 1997, Charity No CHY 6775 and is registered with the Charities Regulatory Authority. The Charity has a total of 7 trustees. In 2024, Mr Anthony Duffin, who has had over 20 years of experience, was the CEO. In 2024, the day-to-day management of the Charity was also directed in addition to the CEO, by the following individuals who are considered key management personnel:

Director of Services: Dawn Russell
Finance Manager: Leonie Blyth

Directors/Trustees and Secretary

The names of persons who at any time during the financial year and since the year end unless otherwise stated were Directors/Trustees of the Company are as follows:

Vivian Geiran (Chairperson)
Brendan O'Connor
Mary Cullen
Jack Nolan
Catherine Comiskey
Catriona Campbell (appointed 21 Feb 2024)
Jane Horgan Jones (appointed 21 Feb 2024)
Alice O'Flynn* (resigned 22nd May 2024)
Greg Ward (resigned 22 May 2024)
Edward Matthews* (resigned 22 May 2024)

L&P Trustee services held the position of Company Secretary for the duration of the financial year.

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DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

Principal Activities and Objectives

Mission Statement

Ana Liffey Drug Project's 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.

The Charity has 7 Trustees who meet on a bi-monthly basis and are responsible for the strategic direction of the Charity. The Charity is ran on a day to day basis by a management team and the Chief Executive Officer is responsible for ensuring that the Charity meets its long and short term aims and the day to day operations run smoothly.

The Charity's objects and principal activities are to provide 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 the broader society.

Aims

The short term aims of the Charity and the strategy adopted to achieve these aims including the projects undertaken are:

- Reduce the harm of drug use to over 18s who are using drugs in Dublin and the Midwest.
- Ensure that Travellers, Women, people in homeless accommodation and the LGBTQIA+ community have equitable access to support services for their addictions and other complex needs.
- Provide low threshold case management to people with repeat criminal offences and personal needs, who are referred by Ana Garda Siochana.
- Provide accessible Community Detox to people in Dublin and the Midwest.
- Provide accessible relapse prevention groups to people in Dublin and the Midwest.

The long term aims of the Charity and the strategy adopted to achieve these aims including the projects undertaken are:

- Improve people's understanding of who we are and who we need to be.
- Improve our systems and structures to better support our service users and teams
- Implement service user co-production across all services.

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DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

Service Users

Ana Liffey's target service user group is over 18 year olds who are engaged in risky and problematic drug use. However, in 2024 our services reached more diverse groups of people who use drugs and people who are socially excluded than ever before. In 2024, we expanded our work to tailor specific programmes for the following vulnerable cohorts in the drug using and homeless communities:

- Members of the Traveller Community
- Women who are homeless and at risk of homelessness
- Members of the LGBTQIA+ community
- People sleeping rough in Limerick City
- New Communities
- People experiencing Domestic, Gender and Sexual Based Violence.

Services

Ana Liffey Drug Project provides a wide range of addiction, health and social inclusion services across Dublin and the Midwest region. The main area of the Company's charitable activities are:

- Low Threshold General and Mental Health Nursing
- Overdose prevention and health promotion programme via "VanaLiffey" mobile units.
- Law Engagement Assisted Recovery (LEAR) Programme
- Homeless Probation case worker with Probation Services
- Group work in Mountjoy Prison
- Key working and case management in partnership with Granby Clinic and Limericks Slainte clinic.
- Private Emergency Case Management Team (PACT)
- Low Threshold Stabilisation Programmes
- Community Detoxification Programmes
- Dual Diagnosis one to one and group work
- Domestic, Gender and Sexual Based Violence one to one and group work
- Complex Rough Sleeper project in partnership with Limerick City Council.
- Enhanced regional outreach service provision in Balbriggan, Clare and North Tipperary.

Key Performance Indicators for 2024

In 2024, Ana Liffey Drug Project served 4,511 service users through the above programmes. We delivered Ireland's first Circle (Peer to Peer Overdose Prevention) programmes in Dublin and in Limerick.

2024 saw Ana Liffey focus strongly on paid peer work, with service users being empowered, supported and paid to complete work with the organisation. In 2024, Ana Liffey Peer Workers completed the following pieces of work:

- Presentation at the Housing First event in Department of Health
- Presentation on the HSE National International Overdose Awareness Day webinar
- Drug trend harm reduction outreach in Dublin City Centre during the nitazene alert in June 2024.

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DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

SERVICE / LOCATION	PROGRAMME	# OF INDIVIDUALS IMPACTED	SUMMARY
Balbriggan Services	Referrals In	50	<ul style="list-style-type: none"> Referrals from Partner Agencies Referrals from Outreach Leaflet Distribution
	Referrals Out	62	<ul style="list-style-type: none"> Cross care Addiction Counselling Food Bank Service F.R.E.E Day Programme
	Residential Treatments	8	<ul style="list-style-type: none"> Alcohol & Substance Misuse Alcohol & Gambling Crack Use
	Community Detox	17	<ul style="list-style-type: none"> Methadone Treatment Zimovane Detox Benzo Detox
	Alcohol Detox	8	<ul style="list-style-type: none"> Problematic Alcohol Use Support
	Group Work	21	<ul style="list-style-type: none"> Reduce Use Group
	Other Areas of Care Plans	59	<ul style="list-style-type: none"> Housing Needs Support Child Protection Overdose Prevention Needle Exchange
Private Emergency Accommodation Case Management Team (PACT)	PEA Interventions	2,591	<ul style="list-style-type: none"> Drugs & Alcohol Social Welfare Mental Health Housing Family Legal Training, Education & Employment
	Nursing Services	565	<ul style="list-style-type: none"> General Health Services Mental Health Services
	DGSBV	47	<ul style="list-style-type: none"> Domestic, Gender-Based, and Sexual Violence Services
Community Support Team	Community Detoxification	440	<ul style="list-style-type: none"> On-site, In-reach Support at The Granby Clinic
	Overdose Prevention, Needle & Syringe Programme	680	<ul style="list-style-type: none"> Stationary Needle Exchange Service at The Granby Clinic Distribution of Injecting Paraphernalia & Crack Pipes Overdose Prevention and Distribution of Naloxone kits
	Low Threshold Stabilization Group	32	<ul style="list-style-type: none"> HSE Circle Programme

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DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

SERVICE / LOCATION	PROGRAMME	# OF INDIVIDUALS IMPACTED	SUMMARY
	Women's Health (WHAP) Programme	25	<ul style="list-style-type: none"> Case Management, Psychosocial Support, Professional Counselling, And Addiction Services To Vulnerable Women
Law Engagement Assisted Recovery (LEAR)	Assessment, Case Management And Overdose Prevention	1,318	<ul style="list-style-type: none"> Drug & Alcohol Use Offending & Legal Support Housing & Accommodation Physical & Emotional Health Family & Relationships Financial Support
Mid-West Outreach Addiction Team	Addiction Outreach	117	<ul style="list-style-type: none"> GP Services OST treatment Homeless action teams Intensive Family Support Services Benzo Detox Services
	Clinic	399	<ul style="list-style-type: none"> Addiction Support / Advice Homelessness Support / Advice Safer Injecting Practices Naloxone Administration Training Medical Card / Disability admin support
	Women's Health	70	<ul style="list-style-type: none"> Maternity Care Support in attending GP/hospital /Dentist visits (STI testing, endoscopy, pregnancy scans, methadone urines, DVT, Colposcopy, Maxio Facial Clinic, Mental Health Day Services etc.) Homeless advocacy/housing supports Addiction support (referrals to treatment centers/day services etc.) Family support General Transportation
	Law Engagement Assisted Recovery	50	<ul style="list-style-type: none"> Drug & Alcohol Use Offending & Legal Support Housing & Accommodation Physical & Emotional Health Family & Relationships Financial Support
Limerick Homeless Action Team (LHAT)	Assertive Street Outreach	75	<ul style="list-style-type: none"> On-Street Engagement With People Experiencing Rough Sleeping Stabilization And Harm Reduction Interventions Motivation, Health And Wellbeing, Counselling, Relapse Prevention Healthcare Welfare Training, Education, Employment

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DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

Key Achievements:

In 2024, Ana Liffey's team delivered the following key achievements:

- The Company serviced 4,511 vulnerable adults who use drugs across Dublin and the Midwest.
- 2,591 people living in homeless accommodation were screened and assessed to identify their needs. Complex plans were put in place for 755 of the most vulnerable of this cohort.
- Women's Health Access Programmes were successfully established in Dublin and the Midwest by our teams.
- 920 people used our 'VanaLiffey' outreach harm reduction service to access harm reduction equipment, support and advice.
- 237 people who were referred by An Garda Síochána received intensive case management from us.
- We successfully established a Homeless Case Manager programme to work in exclusive collaboration with Probation Services in Smithfield, Dublin.
- Hosted the then Minister of State with Responsibility for the National Drugs Strategy, Colm Burke, in Ana Liffey Mid-West and to showcase how our 'Vanaliffey' mobile harm reduction unit helps to deliver important outreach services across the region.
- Performed emergency harm reduction outreach out of hours alongside the HSE in Dublin and Limerick to provide education and overdose prevention equipment in light of synthetic opioid overdose cluster.
- Hosted the then new Lord Mayor of Dublin, James Geoghegan, in our Dublin City Centre project to explain how our services are delivered and the issues facing the people we serve.
- Presented the work of the LEAR programme with a visiting delegation of high-ranking Colombian police officers.
- Participated in the inaugural Recovery Walk Midwest, an event designed to build awareness and community support around the concept of addiction recovery.
- Presented our LEAR programme presented to the Joint Oireachtas Committee on Drugs Use.
- "Currently operational in Dublin City and Limerick City, at the heart of this project is a commitment to supporting individuals with complex and multiple needs – people experiencing addiction, criminality, homelessness, and mental health challenges," Tony said in his opening statement. "Our aim is to help them engage with support services, often for the first time, and to identify and achieve their personal goals. By focusing on recovery and reducing involvement in criminal and antisocial behaviour, we empower individuals to take meaningful steps towards a better future."
- Presented our service delivery and how to use naloxone at the Housing First Europe Hub Conference in Dublin Castle.

Our Volunteers

The Trustees are very grateful to the unpaid general volunteers who help by staffing our shops, carrying out fundraising on the Charity's behalf. Volunteers also provide assistance with events, giving time and supplies to make them a success. The total number of unpaid volunteer man hours given to the Company in 2024 was 9,897. Volunteers gave their time to support Ana Liffey in the following roles:

- Research
- Accompanying outreach team
- Welcoming service users to our nurse surgery
- Accompanying our service users to appointments in the community

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DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

Business Review and Financial Results

Supported by statutory funders and individual donors, the Company generated a very positive financial outcome for the period. The retained surplus for the financial year amounted to €66,092 and this was transferred to reserves at the year end. The principal source of funding for the Charity is state funding. The company also receives a number of donations from private donors. Donations of €179,981 were received in the current year.

At the end of the year the Company had assets of €2,796,898 (2023: €2,933,724) and liabilities of €1,343,614 (2023: €1,546,532). The net funds of the Company have increased by €66,092 and the Directors are satisfied with the level of retained reserves at the year end. Of the net funds at 31 December 2024 of €1,453,284, €0 of this is attributable to restricted funds.

Reserves policy

The Charity has is committed to retaining a reserve which equates to three months operational costs.

Aside from retaining a prudent amount in designated reserves each year most of the Charity's funds will be spent in the short term.

The Charity needs reserves to:

- Ensure the Charity can continue to provide a stable service to those who need them;
- Meet contractual obligations as they fall due;
- Meet unexpected costs;
- Provide working capital when funding is paid in arrears;
- Meet the costs of winding up in the event that it was necessary;
- Be adequate to cover 3 months of current expenditure.

Going Concern

The financial statements are prepared on the going concern basis which assumes the Charity will continue in operational existence for the foreseeable future.

The Directors have prepared annual budgets and cash flows to assist in financial planning matters for the organisation. These budgets demonstrate that the organisation will have sufficient resources to continue in operation for a period of at least 12 months from the date of approval of these financial statements and to continue to have the ability to discharge its obligations as they fall due.

On this basis, the Directors consider it appropriate to prepare the financial statements on a going concern basis. Accordingly, these financial statements do not include any adjustments to the carrying amounts and classification of assets and liabilities that may arise if the Charity was unable to continue as a going concern.

Investment policy

The Directors have regard to the liquidity requirements of the Charity and have kept available funds in an interest bearing deposit account and seek to achieve a rate of return on deposits that matches or exceeds the rate of inflation. Due to economic circumstances the deposit rates have been depressed hence the Charity did not achieve the aim in the current year. The return achieved on these deposits was a rate of 1% compared to an average inflation rate of 2.13%. In deciding on any investments the Charity takes into account the social, environmental and ethical impacts of these investments and only invests in assets that have a positive impact on all three.

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DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

Structure, Governance and Management

Structure

Ana Liffey Drug Project is constituted as a company limited by guarantee as set out under parts 1-15 of the Companies Act 2014 with a registered office at 48 Middle Abbey Street, Dublin 1. It was incorporated on 8 August 1985 and its registered number is 109034. The Company's constitutional documents were last externally reviewed in 2017, and are publicly available from the Companies Registration Office website (www.cro.ie). The company does not have a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the Company on winding up such amounts as may be required not exceeding one Euro (€1).

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 2024, the company had seven Directors for the majority of 2024 with three Directors stepping down on 22nd May 2024 and two Directors joining on 21st February 2024. A list of Directors and the subgroups of the Board on which they sit is listed in appendix A (directors) & B (for subgroups). For the entirety of 2024 Mr Vivian Geiran was Chairperson and L&P Trustee Services was the company secretary. The Board met on six occasions in 2024. 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 four times in 2024)
- Clinical Quality and Safety Subcommittee (met four times in 2024)
- Financial and Audit Subcommittee (met three times in 2024)

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 Officer 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 2024, the Board continued to work on governance matters - reporting full compliance with the

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DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

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

The Charity has 7 Trustees who meet on a bi-monthly basis and are responsible for the strategic direction of the charity. At these meetings the Board of Directors are provided with the key performance and risk indicators. The Charity is ran on a day to day basis by the Chief Executive Officer who is responsible for ensuring that the Charity meets its long and short term aims and the day to day operations run smoothly. The CEO has delegated authority, within terms of delegation approved by the Trustees, for operational matters including finance and employment.

There is clear division of responsibility at the company with the Board retaining control over major decisions. The Board Of Directors retain overall responsibility for the strategic development of the company in close liaison with the executive officers. 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.

The Chief Executive Officer is not part of the Board.

In 2024, the Chief Executive Officer was paid a gross salary of €108,859.68

The Trustees taken as a whole have significant experience in a wide range of areas affecting the charity including but not limited to HR, Social Work, Media and Communication, Clinical Governance and Law.

Trustee Induction and Training

The Trustees are put through a formal induction course on appointment as trustee for the first time and are taken through an orientation day. The induction courses cover:

- The obligations of Trustees
- Details of charity law
- The reporting structure and governance including providing a copy of the constitution
- The objectives of the charity and the Trustees' position in trying to achieve these
- Details of future plans and current financial position
- The business plan and future financial performance of the charity
- The decision making process of the charity
- Formally being introduced to the key management personnel including other Trustees
- Procedures with regard to Trustee expenses

Trustees are unpaid and details of trustee expenses and any related party transactions are disclosed in note 13 to these financial statements.

The Directors constitute the Board Of Directors, who are the Charity's Trustees and the senior management team comprise the key management personnel of the charity in charge of directing and controlling the day to day operations. Details of Directors expenses are detailed in note 13

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DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

Pay Policy For Senior Staff

The pay of the senior staff is reviewed annually and normally increased in line with inflation. Given the nature of the Charity the Directors/Trustees benchmark against the pay levels in other similar charities or commercial operations that provide a similar service and the HSE.

Future Developments

The Directors are not expecting to make any significant changes in the nature of the business in the near future.

Principal Risks and Uncertainties

The Directors/Trustees have identified that the key risks and uncertainties the Charity faces relate to the risk of a decrease in the level of funding and donations and the potential increase in compliance requirements in accordance with company, health and safety, taxation and other legislation.

The Charity mitigates these risks as follows:

- The Charity continually monitors the level of activity, prepares and monitors its budgets, targets and projections. The Charity has a policy of maintaining significant cash reserves and it has also developed a strategic plan which will allow for the diversification of funding and activities; and
- The Charity closely monitors emerging changes to regulations and legislation on an on-going basis.

Operational/internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects and the requirements for budgets covering all activities. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the centre by ensuring all accreditation is up to date.

Reputational risk – In common with many charities, the Company's principal risk is reputational damage. Reputation damage could be caused by an event either within or outside the Company's control. In order to mitigate this risk the Charity continues to adopt best practices.

Financial Risk Management

As a result of financial instruments held, the Company's operations is exposed to a variety of financial risks that include price risk, liquidity risk and interest rate risk.

To maintain stable cash out flows the Company does not use derivative financial instruments to manage financial risk and no hedge accounting is applied.

Price Risk

The Company is exposed to the price risk of commodities through its operations. The Directors believe that the cost of managing this risk is in excess of the potential benefits given the size of the company. The Directors, however, review the appropriateness of this policy on an annual basis.

Liquidity Risk

The Company maintains a mix of long and short term finance to ensure the Company has sufficient funds available to meet obligations as they fall due.

Interest Rate Risk

The Company holds interest bearing assets. Assets include cash balances which earn a fixed rate of interest.

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DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

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 of the Company are kept at the registered office and principal place of business at 48 Middle Abbey Street Dublin 1.

Directors Compliance Statement

The Directors confirm they are responsible for securing the Company's compliance with its relevant obligations under Section 224 of the Companies Act 2014 and confirm:

- that a Company compliance statement has been developed;
- that they have put in place appropriate arrangements and structures that are in the Directors' opinion designed to secure compliance with the Company's relevant obligations; and
- that a review of these procedures has been performed in the current financial year.

Statement on Relevant Audit Information

In accordance with Section 330 of the Companies Act 2014, so far as each person who was a Director at the date of approving this report is aware, there is no relevant audit information, being information needed by the auditor in connection with preparing its report, of which the auditor is unaware. Having made enquiries of fellow Directors and the group's auditor, each Director has taken all the steps he/she is obliged to take as a Director in order to make himself/herself aware of any relevant audit information and to establish that the auditor is aware of the information.

Events after the Balance Sheet date

Subsequent to the year end, the CEO, Anthony Duffin, retired from office on 02 May 2025. Dawn Russell, Director of Services, has been appointed CEO from 19 May 2025, following an open, public and rigorous recruitment competition.

Political donations

During the financial year ended 31 December 2024, the Company made no political contributions which would require disclosure under the Electoral Act 1997, (2023: Nil).

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.

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DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

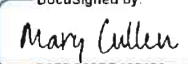
Auditors

Persuant of Section 383 of the Companies Act 2014, the Company has appointed RBK Business Advisers as auditor.

The independent auditors, RBK Business Advisers, have indicated their willingness to continue in office in accordance with section 383(2) of the Companies Act 2014. The designated Directors will propose a motion reappointing the auditors at a meeting of the Directors.

Approved by order of the members of the board of Directors and signed on their behalf by:

DocuSigned by:

7E5DA74F8B674EA...
Vivian Geiran
Director
Date: 07/22/2025 | 5:33 AM PDT

DocuSigned by:

D9FDE88DD48342A...
Mary Cullen
Director

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STATEMENT OF DIRECTORS' RESPONSIBILITIES
FOR THE YEAR ENDED 31 DECEMBER 2024

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

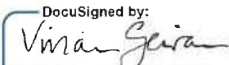
Irish Company law requires the Directors to prepare financial statements for each financial year. Under the law, the Directors have elected to prepare the financial statements in accordance with Companies Act 2014 and accounting standards issued by the Financial Reporting Council (and promulgated by Chartered Accountants Ireland) including FRS 102 The Financial Reporting Standard applicable in the UK and Ireland (Generally Accepted Accounting Practice in Ireland) as modified by the Statement of Recommended Practice "Accounting and Reporting by Charities" issued in October 2019.

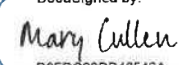
Under company law, the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the Charity as to the financial year end and of the surplus or deficit of the Charity for the financial year and otherwise comply with the Companies Act 2014. In preparing these financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Directors are responsible for ensuring that the Charity keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the Charity, enable at any time the assets liabilities, financial position and surplus or deficit of the Charity to be determined with reasonable accuracy, enable them to ensure that the financial statements comply with the Companies Act 2014 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the Board by:

DocuSigned by:

7ECDA74F89674EA...
Vivian Geiran
Director
Date: 07/22/2025 | 5:33 AM PDT

DocuSigned by:

D9FDC68DD46542A...
Mary Cullen
Director

ANA LIFFEY DRUG PROJECT
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ANA LIFFEY DRUG PROJECT

Opinion

We have audited the financial statements of Ana Liffey Drug Project (the 'Charity') for the year ended 31 December 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable Irish law and Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' as modified by the Statement of Recommended Practice "Accounting and Reporting by Charities" issued in October 2019.

In our opinion the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 December 2024 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. In connection with our audit of the financial statements, our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland, including the Ethical Standard by the Irish Auditing and Accounting Service Authority ("IAASA"), 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 Charity's ability to continue as a going concern for a period of at least twelve months from 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.

ANA LIFFEY DRUG PROJECT
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ANA LIFFEY DRUG PROJECT
(CONTINUED)

Other information

The other information comprises the information included in the Annual Report other than the financial statements and our Auditors' Report thereon. The Directors are responsible for the other information contained within the Annual Report. In connection with our audit of the financial statements, our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the 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 this gives rise to a material misstatement in the financial statements themselves. 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.

Opinion on other matters prescribed by the Companies Act 2014

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

- we have obtained all the information and explanations which we consider necessary for the purpose of our audit;
- the accounting records of the Charity were sufficient to permit the financial statements to be readily and properly audited;
- the financial statements are in agreement with accounting records;
- the information given in the Director's Report is consistent with the financial statements; and
- the Director's Report has been prepared in accordance with the Companies Act 2014.

Matters on which we are required to report by exception

Based on the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified any material misstatements in the Director's Report.

Section 305 to 312 of the Companies Act 2014 requires us to report to you, if in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Director's remunerations specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

We have nothing to report in this regard.

ANA LIFFEY DRUG PROJECT
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ANA LIFFEY DRUG PROJECT
(CONTINUED)

Responsibilities of Directors

As explained more fully in the Directors' responsibilities statement, the Directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditors' 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 Auditors' 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.

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 of the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the 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 charitable 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 auditors' 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 auditors' report. However, future events or conditions may cause the charitable 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.

ANA LIFFEY DRUG PROJECT
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ANA LIFFEY DRUG PROJECT
(CONTINUED)

Use of our report

This report is made solely to the Charity's members, as a body, in accordance with Section 391 of the Companies Act 2014. In connection with our audit of the financial statements, our audit work has been undertaken so that we might state to the Charity's members those matters we are required to state to them in an Auditors' 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 Charity and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

Ronan Kilbane

Ronan Kilbane
for and on behalf of
RBK Business Advisers
Chartered Accountants and Statutory Audit Firm
Termini
3 Arkle Road
Sandyford
Dublin

Date: *22 July 2025*

ANA LIFFEY DRUG PROJECT
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Note	Restricted funds 2024 €	Unrestricted funds 2024 €	Total funds 2024 €	Total funds 2023 €
Income from:					
Donations and legacies	4	-	179,981	179,981	182,189
Charitable activities	5	3,840,550	397,383	4,237,933	3,915,460
Other trading activities	6	1,205	-	1,205	13,259
Other income	7	-	3,000	3,000	49
Total income		3,841,755	580,364	4,422,119	4,110,957
Expenditure on:					
Charitable activities	8	3,849,511	506,516	4,356,027	4,008,125
Total expenditure		3,849,511	506,516	4,356,027	4,008,125
Net (expenditure)/income		(7,756)	73,848	66,092	102,832
Transfers between funds	19	7,756	(7,756)	-	-
Transfer of restricted reserves	19	(843,993)	843,993	-	-
Net movement in funds		(843,993)	910,085	66,092	102,832
Reconciliation of funds:					
Total funds brought forward		843,993	543,199	1,387,192	1,284,360
Net movement in funds		(843,993)	910,085	66,092	102,832
Total funds carried forward		-	1,453,284	1,453,284	1,387,192

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 22 to 41 form part of these financial statements.

ANA LIFFEY DRUG PROJECT
(A company limited by guarantee)
REGISTERED NUMBER: 109034

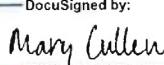
BALANCE SHEET
AS AT 31 DECEMBER 2024

	Note	2024 €	2023 €
Fixed assets			
Tangible assets	15	827,113	843,993
		<u>827,113</u>	<u>843,993</u>
Current assets			
Stocks	16	9,103	15,705
Debtors	17	175,986	210,921
Cash at bank and in hand	22	1,784,696	1,863,105
		<u>1,969,785</u>	<u>2,089,731</u>
Creditors: amounts falling due within one year	18	(1,343,614)	(1,546,532)
Net current assets		<u>626,171</u>	<u>543,199</u>
Total assets less current liabilities		<u>1,453,284</u>	<u>1,387,192</u>
Total net assets		<u>1,453,284</u>	<u>1,387,192</u>
Charity funds			
Restricted funds	19	-	843,993
Unrestricted funds	19	1,453,284	543,199
Total funds		<u>1,453,284</u>	<u>1,387,192</u>

The financial statements were approved and authorised for issue by the Directors and signed on their behalf by:

DocuSigned by:

 78CDA74F89074EA...
Vivian Geiran
 Director
 Date: 07/22/2025 | 5:33 AM PDT

DocuSigned by:

 D9FDC88DD46542A...
Mary Cullen
 Director

The notes on pages 22 to 41 form part of these financial statements.

ANA LIFFEY DRUG PROJECT
(A company limited by guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	2024 €	2023 €
Cash flows from operating activities			
Net cash (used in)/generated by operating activities	21	(46,565)	742,516
Cash flows from investing activities			
Interest received	6	3,000	49
Purchase of tangible fixed assets	15	(34,844)	(70,044)
Net cash used in investing activities		(31,844)	(69,995)
Change in cash and cash equivalents in the year		(78,409)	672,521
Cash and cash equivalents at the beginning of the year	22	1,863,105	1,190,584
Cash and cash equivalents at the end of the year	22	<u>1,784,696</u>	<u>1,863,105</u>

ANA LIFFEY DRUG PROJECT
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

1. General information

These financial statements comprising the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes constitute the financial statements of Ana Liffey Drug Project for the financial year ended 31 December 2024

Ana Liffey Drug Project Company Limited By Guarantee is a company limited by guarantee (registered under Part 18 of the Companies Act 2014) incorporated in the Republic of Ireland. The registered office of the company is The Matthews Building, 48 Middle Abbey Street, Dublin 1. The nature of the Charity's operations and its principal activities are set out in the Directors' Report.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared on the going concern basis and in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (issued in October 2019) - (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2014.

Ana Liffey Drug Project has applied the Charities SORP on a voluntary basis as its application is not a requirement of the current regulations for Charities registered in the Republic of Ireland, however it is considered best practice. The Directors consider the adoption of the SORP requirements as the most appropriate accounting practice and presentation to properly reflect and disclose the activities of the Charity.

Ana Liffey Drug Project meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

Currency

The financial statements are prepared in Euro (€) which is the functional currency of the Charity.

2.2 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
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

2. Accounting policies (continued)

2.3 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.

ANA LIFFEY DRUG PROJECT
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of raising funds comprise the costs associated with attracting voluntary income, investment management costs and the costs of trading for fundraising purposes.

Charitable activity comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees, costs of legal advice for Directors and costs linked to the strategic management of the charity including the cost of Director's meetings.

Support costs are those costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

2.5 Going concern

The financial statements are prepared on the going concern basis which assumes the Charity will continue in operational existence for the foreseeable future.

The Directors have prepared annual budgets and cash flows to assist in financial planning matters for the organisation. These budgets demonstrate that the organisation will have sufficient resources to continue in operation for a period of at least 12 months from the date of approval of these financial statements and to continue to have the ability to discharge its obligations as they fall due.

On this basis, the Directors consider it appropriate to prepare the financial statements on a going concern basis. Accordingly, these financial statements do not include any adjustments to the carrying amounts and classification of assets and liabilities that may arise if the Charity was unable to continue as a going concern.

2.6 Pensions

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

ANA LIFFEY DRUG PROJECT
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

2. Accounting policies (continued)

2.7 Tangible fixed assets and depreciation

Tangible fixed assets are recorded at historic cost less accumulated depreciation. Cost includes prime cost, overheads and interest incurred in financing the construction of tangible fixed assets. Capitalisation of interest ceases when the asset is brought into use.

Cost includes prime cost, overheads and interest incurred in financing the construction of tangible fixed assets. Capitalisation of interest ceases when the asset is brought into use.

The Company undertakes a review for impairment of a fixed asset if events or changes in circumstances indicate that the carrying amount of the fixed asset may not be recoverable. To the extent that the carrying amount exceeds the recoverable amount, that is the higher of net realisable value and value in use, the fixed asset is written down to its recoverable amount. The value in use of fixed assets is determined from estimated discounted future net cash flows.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Land & buildings	- Over 50 year useful life
Motor vehicles	- Full depreciation in year of acquisition

2.8 Inventories

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.

2.9 Contingencies

Contingent liabilities, arising as a result of past events, are not recognised when (i) it is not probable that there will be an outflow of resources or that the amount cannot be reliably measured at the reporting date or (ii) when the existence will be confirmed by the occurrence or non-occurrence of uncertain future events not wholly within the Company's control. Contingent liabilities are disclosed in the financial statements unless the probability of an outflow of resources is remote.

Contingent assets are not recognised. Contingent assets are disclosed in the financial statements when an inflow of economic benefits is probable.

ANA LIFFEY DRUG PROJECT
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

2. Accounting policies (continued)

2.10 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.

2.11 Creditors

Creditors are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

2.12 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.

2.13 Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the statement of financial activities as a finance cost.

2.14 Taxation

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

ANA LIFFEY DRUG PROJECT
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

2. Accounting policies (continued)

3. Surplus on ordinary activities

The operating surplus is stated after charging:

	2024 €	2023 €
Depreciation on tangible fixed assets	51,724	70,044
Defined contribution pension cost	<u>45,916</u>	<u>43,884</u>

4. Income from Donations and legacies

	Unrestricted funds 2024 €	Total funds 2024 €	Total funds 2023 €
Donations in Kind	160,051	160,051	170,794
Donations	<u>19,931</u>	<u>19,931</u>	<u>11,395</u>
	<u>179,982</u>	<u>179,982</u>	<u>182,189</u>
<i>Total 2023</i>	<u>182,189</u>	<u>182,189</u>	

5. Income from Charitable activities

	Unrestricted funds 2024 €	Restricted funds 2024 €	Total funds 2024 €	Total funds 2023 €
Grants from governments and other co-funders				
HSE - Dublin North City (CORE Funding)	358,503	2,031,520	2,390,023	2,441,255
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)	18,775	356,722	375,497	372,665
HSE Dublin North City (LEAR)	-	101,420	101,420	98,148
Mid-West Regional DAF (MW-SL)	-	239,176	239,176	218,677
Homeless Programme inc. LEAR, CSEF Traveller and LGBTQI+ communities	-	318,873	318,873	364,765
Department of Justice - Probation Service	7,651	43,354	51,005	50,500
Dublin City Council (LEAR)	-	55,363	55,363	33,119

ANA LIFFEY DRUG PROJECT
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

2. Accounting policies (continued)

CH03 Low Threshold Clinic Winterplan Support & Women's Health	-	200,735	200,735	30,465
Rethink Ireland	-	17,028	17,028	15,296
Healthy Ireland (Period Poverty Project)	-	-	-	1,093
Mid-West Regional DAF (2022 Grant Programmes)	-	-	-	446
Limerick Homeless Action Team	12,454	97,881	110,335	11,021
Law Engagement & Assisted Recovery Smithfield/Broadstone Project	-	97,696	97,696	4,210
Special projects	-	6,982	6,982	-
	<u>397,383</u>	<u>3,840,550</u>	<u>4,237,933</u>	<u>3,915,460</u>

6. Other trading activities income

	Unrestricted funds	Restricted funds	Total funds	<i>Total funds</i>
	2024	2024	2024	2023
	€	€	€	€
Open Society Foundations	<u>-</u>	<u>1,205</u>	<u>1,205</u>	<u>13,259</u>

7. Other income

	Unrestricted funds	Restricted funds	Total funds	<i>Total funds</i>
	2024	2024	2024	2023
	€	€	€	€
Bank interest received	<u>3,000</u>	<u>-</u>	<u>3,000</u>	<u>49</u>

ANA LIFFEY DRUG PROJECT
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

8. Expenditure on Charitable activities

	Unrestricted funds 2024 €	Restricted funds 2024 €	Total 2024 €	Total 2023 €
Staff training	4,402	24,942	29,344	46,127
Utilities	62,072	-	62,072	48,371
Repairs & maintenance	7,669	43,455	51,124	22,893
IT & computer costs	9,996	56,652	66,648	99,931
Promotional	733	-	733	2,789
Programme costs	1,692	105,570	107,262	118,694
Insurance	16,855	95,509	112,364	101,541
Bank charges	2,078	-	2,078	4,899
Rent & rates	21,248	120,403	141,651	79,851
Motor & transport	-	63,885	63,885	113,584
Facilitation, health & safety, & staff	16,799	95,195	111,994	102,309
Cleaning & waste disposal	62,770	-	62,770	38,671
Office costs	29,694	-	29,694	40,809
Staff costs	8,582	3,229,968	3,238,550	2,993,937
Donations in kind volunteers	160,051	-	160,051	170,794
Staff recruitment	2,458	13,932	16,390	2,699
Legal & professional	69,848	-	69,848	14,076
Depreciation - Land & buildings	16,880	-	16,880	-
Audit & accountancy	12,689	-	12,689	6,150
	<u>506,516</u>	<u>3,849,511</u>	<u>4,356,027</u>	<u>4,008,125</u>

ANA LIFFEY DRUG PROJECT
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

9. Analysis of Expenditure on Charitable activities

	Direct costs 2024 €	Support costs 2024 €	Total 2024 €	Total 2023 €
Staff training	24,942	4,402	29,344	46,127
Utilities	-	62,072	62,072	48,371
Repairs & maintenance	43,455	7,669	51,124	22,893
IT & computer costs	56,652	9,996	66,648	99,931
Promotional	-	733	733	2,789
Programme costs	105,570	1,692	107,262	118,694
Insurance	95,509	16,855	112,364	101,541
Bank charges	-	2,078	2,078	4,899
Rent & rates	120,403	21,248	141,651	79,851
Motor & transport	63,885	-	63,885	113,584
Facilitation, health & safety, & staff	95,195	16,799	111,994	102,309
Cleaning & waste disposal	-	62,770	62,770	38,671
Office costs	-	29,694	29,694	40,809
Staff costs	3,229,968	8,582	3,238,550	2,993,937
Donations in kind volunteers	-	160,051	160,051	170,794
Staff recruitment	13,932	2,458	16,390	2,699
Legal & professional	-	55,506	55,506	-
Depreciation - Land & buildings	-	16,880	16,880	-
Governance costs (see Note 8)	-	27,031	27,031	20,226
	<u>3,849,511</u>	<u>506,516</u>	<u>4,356,027</u>	<u>4,008,125</u>

10. Governance costs

	2024 €	2023 €
Auditor's remuneration	12,689	6,150
Legal & professional fees	14,342	14,076
	<u>27,031</u>	<u>20,226</u>

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11. Analysis of support costs

	2024 €	2023 €
Utilities	62,072	2,015
Repairs & maintenance	7,669	954
Staff recruitment	2,458	-
IT & computer costs	9,996	4,163
Promotional	733	-
Insurance	16,855	4,231
Bank charges	2,078	204
Rent & rates	21,248	24
Motor & transport	-	285
Facilitation, health & safety, & staff	16,799	5,247
Cleaning & waste disposal	62,770	1,611
Staff training	4,402	-
Depreciation - Land & buildings	16,880	-
Audit & accountancy	12,689	-
Programme costs	1,692	-
Office costs	29,694	1,704
Donations in kind volunteers	160,051	-
Staff costs	8,582	154,662
Legal & professional	69,848	-
	<u>506,516</u>	<u>175,100</u>

12. Staff costs

	2024 €	2023 €
Wages and salaries	2,877,033	2,660,327
Social security costs	315,601	289,726
Contribution to defined contribution pension schemes	45,916	43,884
	<u>3,238,550</u>	<u>2,993,937</u>

In addition to the above, Ana Liffey Drug Project benefited from the work of volunteers who it is estimated, provided services worth €160,051 (2023: €170,794) based on equivalent costs.

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12. Staff costs (continued)

The average number of persons employed by the Company during the year was as follows:

	2024 No.	2023 No.
Management & administration	6	7
Operational	65	65
	<u>71</u>	<u>72</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded €60,000 was:

	2024 No.	2023 No.
In the band €60,001 - €70,000	1	2
In the band €80,001 - €90,000	1	-
In the band €90,001 - €100,000	-	1
In the band €110,001 - €120,000	1	-
	<u>3</u>	<u>3</u>

The Charity has three employees whose total employee benefits (excluding employer pension costs) for the reporting period exceeds €60,000. A table has been prepared above 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.

13. Directors' remuneration and expenses

During the year, no Directors received any remuneration or other benefits (2023 - €NIL).

During the year ended 31 December 2024, no Director expenses have been incurred (2023 - €NIL).

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14. State funding

AGENCY	SPONSORING GOVERNMENT DEPARTMENT	GRANT PROGRAMMES	Grant in 2024	Deferred from 2023 to 2024	Income Deferred to 2025	Returned to Funder/ From Funder	Outstanding 31.12.24, but included in Income	Movement to reserves	Total 2024
HSE (NICDATF)	DEPARTMENT OF HEALTH	NIC-17	161,900						161,900
HSE (NICDATF)	DEPARTMENT OF HEALTH	NIC 2-2	71,900						71,900
HSE Addiction Services Dublin North City	DEPARTMENT OF HEALTH	Mainstream Funding	2,262,224	973,766	(839,164)			66,092	2,462,722
HSE SOCIAL INCLUSION	DEPARTMENT OF HEALTH	Needle Exchange & Syringe Programme	20,000						20,000
HSE SOCIAL INCLUSION	DEPARTMENT OF HEALTH	Poole Volunteer Programme	20,000						20,000
HSE Addiction Service Dublin North City	DEPARTMENT OF HEALTH	Law Engagement & Assisted Recovery	100,000	9,338	(7,978)				101,420

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14. State funding (continued)

DR HOMELESS EXECUTIVE	DEPARTMENT OF HOUSING, PLANNING, COMMUNITY & LOCAL GOVERNMENT	Homeless Services inc. PEA Inreach and LEAR	460,736	84,879	(170,117)	375,497
DCC	DEPARTMENT OF HOUSING, PLANNING, COMMUNITY & LOCAL GOVERNMENT	Law Engagement & Assisted Recovery	46,863	29,117	(20,242)	55,738
PROBATION SERVICE	DEPARTMENT OF JUSTICE	Prison groups	55,213		(4,208)	51,005
MIDWEST REGIONAL - DAF	DEPARTMENT OF HEALTH	DRUGS & ALCOHOL	239,176			239,176
HSE MIDWEST	DEPARTMENT OF HEALTH	Homeless Programme inc. LEAR, CSEF Traveller and LGBTQI+ communities	259,853	49,364	(75,344)	318,873
HSE MIDWEST	Social Inclusion	CHO3 Low Threshold Clinic Winterplan Support & Women's Health(2024)	41,000	169,195	(9,460)	200,735
OPEN SOCIETY FOUNDATIONS FUNDING	GLOBAL DRUG POLICY FORUM	OR2021-81425	19,070		(17,865)	1,205

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NOTES TO THE FINANCIAL STATEMENTS
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14. State funding (continued)

MIDWEST REGIONAL - DAF	DEPARTMENT OF HEALTH	Small Grants 2022	1,554	(1,554)	-
MIDWEST REGIONAL - DAF	DEPARTMENT OF HEALTH	Treatment & Rehabilitation Funding Pool 2022	4,358	(4,358)	-
Healthy Ireland	DEPARTMENT OF HEALTH	Period Poverty Scheme			-
Rethink Ireland	Social Innovation Fund	Social Innovation Fund	1,000	16,028	17,028
Limerick City and County Council	DEPARTMENT OF HOUSING, PLANNING, COMMUNITY & LOCAL GOVERNMENT	Limerick Homeless Action Team	110,000	6,569	110,335
Community Safety Innovation Fund	DEPARTMENT OF JUSTICE	Law Engagement & Assisted Recovery Smithfield /Broadstone Project	10,796	92,958	97,696
PROBATION SERVICE	DEPARTMENT OF JUSTICE		52,000	(52,000)	-
			3,997,661	1,456,194	66,092
				(1,214,717)	4,305,230
			-	85,000	

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15. Tangible fixed assets

	Land & buildings €	Motor vehicles €	Total €
Cost or valuation			
At 1 January 2024	843,993	270,403	1,114,396
Additions	-	34,844	34,844
At 31 December 2024	843,993	305,247	1,149,240
Depreciation			
At 1 January 2024	-	270,403	270,403
Charge for the year	16,880	34,844	51,724
At 31 December 2024	16,880	305,247	322,127
Net book value			
At 31 December 2024	827,113	-	827,113
At 31 December 2023	843,993	-	843,993

The Directors are satisfied with carrying value of property as the latest valuation of the freehold property showed the value of the property well in excess of the carrying value on the balance sheet.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

16. Stocks

	2024 €	2023 €
Finished goods and goods for resale	<u>9,103</u>	<u>15,705</u>

17. Debtors

	2024 €	2023 €
Due within one year		
Other debtors	-	1,250
Prepayments	90,986	76,995
Accrued income	85,000	132,676
	<u>175,986</u>	<u>210,921</u>

18. Creditors: Amounts falling due within one year

	2024 €	2023 €
Trade creditors	28,448	13,259
PAYE/PRSI	74,682	61,177
Accruals	25,767	14,901
Deferred income	1,214,717	1,457,195
	<u>1,343,614</u>	<u>1,546,532</u>

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

19. Statement of funds

Statement of funds - current year

	Balance at 1 January 2024 €	Income €	Expenditure €	Transfers in/(out) €	Freehold transfer €	Balance at 31 December 2024 €
Unrestricted funds						
Unrestricted funds	543,199	580,364	(506,516)	(7,756)	843,993	1,453,284
Restricted funds						
Restricted funds	843,993	3,841,755	(3,849,511)	7,756	(843,993)	-
Total of funds	1,387,192	4,422,119	(4,356,027)	-	-	1,453,284

Historically, there was a legal charge over the freehold property and therefore, maintained under restricted funds. However, that charge expired in 2022. The Directors are satisfied that there is no longer a charge over the property and have transferred the carrying value of the freehold property in totality to unrestricted funds at the balance sheet date.

Statement of funds - prior year

	Balance at 1 January 2023 €	Income €	Expenditure €	Transfers in/(out) €	Balance at 31 December 2023 €
Unrestricted funds					
Unrestricted funds	440,367	182,238	(173,857)	94,451	543,199
Restricted funds					
Restricted Funds	843,993	3,928,719	(3,834,268)	(94,451)	843,993
Total of funds	1,284,360	4,110,957	(4,008,125)	-	1,387,192

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

20. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2024 €	Total funds 2024 €
Tangible fixed assets	827,113	827,113
Current assets	1,969,785	1,969,785
Creditors due within one year	(1,343,614)	(1,343,614)
Total	1,453,284	1,453,284

Analysis of net assets between funds - prior period

	<i>Restricted funds 2023 €</i>	<i>Unrestricted funds 2023 €</i>	<i>Total funds 2023 €</i>
Tangible fixed assets	843,993	-	843,993
Current assets	-	2,089,731	2,089,731
Creditors due within one year	-	(1,546,532)	(1,546,532)
Total	843,993	543,199	1,387,192

21. Reconciliation of net movement in funds to net cash flow from operating activities

	2024 €	2023 €
Net income for the period (as per Statement of Financial Activities)	66,092	102,832
Adjustments for:		
Depreciation charge	51,724	70,044
Decrease in stocks	6,602	173
Decrease in debtors	34,935	214,673
(Decrease)/increase in creditors	(202,918)	354,843
Interest receivable and similar income	(3,000)	(49)
Net cash (used in)/provided by operating activities	(46,565)	742,516

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

22. Analysis of cash and cash equivalents

	2024 €	2023 €
Cash in hand	1,784,696	1,863,105
Total cash and cash equivalents	1,784,696	1,863,105

23. Analysis of changes in net debt

	At 1 January 2024 €	Cash flows €	At 31 December 2024 €
Cash at bank and in hand	1,863,105	(78,409)	1,784,696
	1,863,105	(78,409)	1,784,696

24. Contingent liabilities

There were no contingent liabilities as at 31 December 2024.

25. Capital commitments

There were no capital commitments as at 31 December 2024.

26. Pension commitments

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 €45,916 (2023 - €43,884).

27. 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.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

28. 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. 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"

29. 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.

30. Related party transactions

The present membership of the Board is listed on the 'Reference and administrative details' page.

No members of the Board of Directors received any remuneration during the year ended on 31 December 2024 (2023 - 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 2024 (2023 - Nil).

31. Post balance sheet events

Subsequent to the year end, the CEO, Tony Duffin, retired from office on 02 May 2025. Dawn Russell, formerly Head of Services, has been appointed as CEO from 02 May 2025.

32. Approval of the financial statements

The Board of Directors approved these financial statements on 22 July 2025