



**ANA
LIFFEY**

From Harm to Hope



ANNUAL REPORT 2025

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REFERENCE AND ADMINISTRATIVE DETAILS

Directors

Vivian Geiran, Chair
Mary Cullen, Vice Chair
Brendan O'Connor
Jane Horgan Jones
Catriona Campbell
Jason Gavin (appointed 4 December 2025)
Sharon Browne (appointed 4 December 2025)
Catherine Comiskey (resigned 24 September 2025)
Anthony (Jack) Nolan (resigned 24 September 2025)

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 Auditor

RBK Business Advisers
Chartered Accountants and Statutory Audit Firm
Termini
3 Arkle Road
Sandyford
Dublin 18

Bankers

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

Solicitors

Woods and Co
17 Berkeley St
Phibsborough
Dublin 2

DIRECTORS' REPORT

The Directors/Trustees present their annual report and audited financial statements for the year ended 31 December 2025.

These financial statements are 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. 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 Directors.

In 2025, the CEO, Mr. Anthony Duffin, who had served in this role for 19 years, stepped down on 2nd May 2025. Following a recruitment process, Dawn Russell was appointed as CEO. Dawn Russell had previously served as Head of Services in the organisation for 13 years.

In 2025, 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:

- Head of Finance and Support Services - Olabode Dada
- Service Manager - Francesca Osborne
- Service Manager - Rebecca Doyle

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, Chair
- Mary Cullen, Vice Chair
- Brendan O'Connor
- Jane Horgan Jones
- Catriona Campbell
- Jason Gavin (appointed 4 December 2025)
- Sharon Browne (appointed 4 December 2025)
- Catherine Comiskey (resigned 24 September 2025)
- Anthony (Jack) Nolan (resigned 24 September 2025)

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

BOARD SUBCOMMITTEES

Name	Role	Subcommittee	Note
Vivian Geiran	Director	Governance and HR	
Mary Cullen	Director / Chair of subcommittee	Governance and HR	
Catriona Campbell	Director	Governance and HR	
Sharon Browne	Director / Chair of subcommittee	Finance, Audit and Risk	Appointed 4th December 2025
Jack Nolan	Director / Chair of subcommittee	Finance, Audit and Risk	Resigned 24th September 2025
Jane Horgan Jones	Director	Finance, Audit and Risk	
Edward Matthews	Member	Finance, Audit and Risk	
Brendan O'Connor	Director / Chair of subcommittee	Finance, Audit and Risk	Appointed 4th December 2025
Catherine Comiskey	Director / Chair of subcommittee	Finance, Audit and Risk	Resigned 24th September 2025
Dr. Nicki Annunziata	Member	Finance, Audit and Risk	
Dr. Mike Scully	Clinical Advisor (non-Director)	Finance, Audit and Risk	

CHAIRPERSON'S STATEMENT

As Board Chairperson, I am honoured to introduce the Ana Liffey Annual Report for 2025.

Last year, our work has taken place against a backdrop of continued change in Ireland's socio-economic, including drug use, landscape, bringing both challenges and opportunities. Throughout it all, Ana Liffey has remained steadfast in its commitment to reducing harm, promoting dignity, and advocating for evidence-based responses that put people first. I am continually inspired by the resilience of those we serve and the dedication of our staff and volunteers, whose compassion and professionalism are at the heart of everything we do.

Throughout 2025, we strengthened our services, expanded our reach, and deepened our engagement with communities and partners, in new areas and new service partnerships, as outlined through the body of this report. We also continued to use our voice to advocate and influence policy, at national and international levels, working towards a more humane and effective approach to drug use, in Ireland and more widely.

In May 2025, we appointed Dawn Russell as CEO, following an open recruitment competition. As well as leading the Ana Liffey team in 'day-to-day' service provision, Dawn has progressed a senior team restructure – focused on maximising organisational efficiency and effectiveness – and the development and implementation of a range of updated organisational policies and procedures, further strengthening our governance and advancing our strategic goals.

I want to pay tribute and express my appreciation to all my fellow Board members for their dedicated contribution to Ana Liffey over the past year. In particular, a huge thank you to Prof. Catherine Comiskey and Jack Nolan, who stepped down from the Board, having completed their full term. We also welcomed two new members to the Board: Sharon Browne and Dr. Jason Gavin. I look forward to working with all our Board members in the year ahead.

On behalf of the Board, I would like to thank all our team, our partners, and all those who engage with our services for their trust and collaboration. Together, we are making meaningful progress toward a society where everyone is treated with respect and supported to live healthier lives.



Vivian Geiran
Board Chairperson,
Ana Liffey Drug Project



CEO'S STATEMENT

Ana Liffey took on new challenges in 2025.

We looked internally to identify how we could support our staff teams more meaningfully.

We also looked externally to identify barriers for our service users, and thought creatively about how they could be overcome. As always, our mission and our ethos guided us towards opportunity to serve people in new ways.

During the year, we expanded our service provision to partner with the Dublin Drug Courts. Our team worked with the Drug Court staff, partners in the Health Services Executive North Dublin, Gardaí and Probation to further develop the Drug Court Programme. We identified and implemented initial improvements to make case management and urine screening more accessible to participants. This was an important collaboration, supporting people away from criminality and towards their personal recovery.

We also worked harder to reduce harm. We are acutely aware of the rapidly evolving risks facing our service users as synthetic opioids emerged on the drug market, while crack cocaine and illicit street tablets continued to cause harm. In 2025, we proactively partnered with the Health Services Executive National Social Inclusion Office and Emergency Drug Trends Lab to identify and test concerning drug samples, within the agreed protocols. In a further step to reduce harm, we partnered with the Health Research Board to support in the development of a tool for frontline staff, which will be used to monitor street drug trends. This tool, when launched, will improve our national system to keep people who use drugs more informed and safer.

We were privileged to commence provision of the Housing First Health MDT in partnership with Coolmine Therapeutic Community. Together, our organizations are providing accessible, expert health and therapeutic services to participants of the Dublin programme. We deeply appreciate the trust and partnership of the Housing Agency, Health Services Executive and Dublin Regional Homeless Executive on this important project.

Supporting people out of long term homelessness is an important goal for us at Ana Liffey. Our Dublin PACT Team and Limerick Rough Sleeper Project work at the coal face, meeting people who are in crisis homelessness and supporting them to stabilize their lives, access supported accommodation and plan for their futures, albeit in incredibly challenging circumstances, with limited resources.

In 2025, we worked harder than ever before to collaborate with the people who use our services. We worked alongside peers to advocate for their needs, developed services with them and paid them for their unique contributions to Ana Liffey's service provision through our Peer Work Programme.

Every day, I was privileged to go to work with our team of staff and volunteers, who embody our ethos and values so vibrantly. We mourned the loss of service users together. Lives lost too soon to suicide, overdose and chronic diseases. We celebrated the wins together, our service users achieving their goals; giving up the drug that was pulling them down, starting their first day programme, achieving their college degrees, getting their first homes and living the lives they were born to live, recovering themselves, bit by bit.

As I look ahead, I can see new challenges on our path. increasing domestic violence, increasing homelessness, new and potent street drugs and a notable rise in stigma towards those who society has let down. Next year, and for as many years as we are needed, Ana Liffey will continue to advocate for our service users, for their needs and for their undeniable potential as human beings.

Dawn Russell

Dawn Russell
CEO





VISION, MISSION AND VALUES

Vision:

Ana Liffey's vision is for a safe, compassionate society where people enduring social harms, including addiction and homelessness, are treated with dignity and are supported to rebuild their lives.

Mission:

To improve the quality of life for people in our communities who are struggling under the profound hardships of social harms. We reach out and connect with those who need us. We deliver supports to reduce harms and empower people to achieve their recovery.

Values

We ensure equitable access to our services

We maintain a low threshold to access so people can benefit from our support no matter what issues they are experiencing. We focus on delivering our services to people in the place, time and way which best meets their needs.

We believe in rights and responsibilities

We believe in supporting people to know their rights and encouraging people to take responsibility. We treat all people who come into contact with Ana Liffey with dignity and respect

We respond to emerging trends and social harms

We seek feedback through our services, research and partner organisations to predict and identify new trends in substance use and social harms. We rapidly evolve to ensure we are meeting the changing needs of the people and communities we serve.

We are proactive, pragmatic and evidence-based

We focus on delivering practical supports to help people become unstuck from their issues. We are solution focused, tailored to individuals needs and do not let service limitations interfere with client care. We equally implement evidence-based practices and develop evidence-based practices through our innovative work.

We neither promote nor denounce substance use but intervene to support those affected by it.

We work with people no matter what stage they are at in their substance use and no matter what their personal goals are. We believe in peoples potential and provide evidence-based interventions to help them in achieving it.



ANA LIFFEY SERVICES

At Ana Liffey, we believe that it should be as easy as possible to find support and stay engaged with it. To support service users, our staff all work under a 'Low Threshold' ethos. This means that we make our services accessible, no matter what you are going through and no matter how you show up. Our staff bring the services to the service users, delivering support via outreach, inreach, home visits and fixed site sessions.

To support people in being safer and achieving their goals, we provide the following services:

- **Key Working** – our staff work with service users to identify their needs, their goals. We then work with service users to create the best plan to reach them, through a care plan. We meet each service user on a weekly basis, more often if needed, to help them progress their individual care plans.
- **Case Management** – when there are multiple support services and statutory services involved in a service users care, it can be overwhelming for the service user and care can become disjointed. Our staff provide case management service, which ensure that the service user remains at the centre of their own care plan and that all of their support services are coordinated effectively to deliver on care plan goals.
- **Harm Reduction Supplies Service** – our teams reach out into communities to meet people whose substance use is causing them physical harm. We provide safer use advice, sterile drug paraphernalia, blood borne virus screening and access too treatment services to support them to be as safe as possible.
- **Overdose Prevention Training** – we provide training to service users, family members, community members and other support services to ensure they can recognise and respond to an overdose. We provide training in Naloxone, a drug which can reverse an opioid overdose, and ensure people have access to this product.
- **Group Work** – group work is a powerful technique to help people move on from the behaviours which have been holding them back and to provide connection with peers who are facing similar struggles. Our staff facilitate groups to help people identify their coping skills and how to avoid using substances they do not want to use. These groups also clarify people's treatment options, give them opportunities to reintegrate to social settings and create long lasting peer relationships.
- **Circle Programme** – this programme was developed by the Health Services Executive with support from Ana Liffey. We deliver this programme in the community, in prisons, in homeless accommodation and in rehabilitation services. Circle provides structured training and support to service users and people who are well positioned to respond to an opioid overdose. The programme trains

participants in how to recognise and respond to overdose, how to use Naloxone to reverse overdose and how to educate others in these life saving skills.

- **Nursing Services** – our Registered General and Mental Health Nurses support our service users who are facing health crises. Our nurses provide hands-on care to help service users improve their health, access specialist support and learn to manage their physical and mental health better in the long term through health education.
- **Community Detox programme** – our team provide one to one support when service users wish to detox from their methadone and /or street tablet use, while remaining in the community. We work alongside the service user and their GP to safely navigate through the detox process.
- **Gender Specific Counselling** – our Counsellor provides one-to-one therapeutic care to women who are homeless or at risk of homelessness. Our counselling service is tailored to women's needs and is trauma informed.
- **Domestic, Gender And Sexual Based Violence Programme** – our team offer a specialist support service to people of any gender who are experiencing violence due to their gender, sexuality or relationship status.

Partners

All of Ana Liffey's work is carried out in partnership with a wide range of other statutory and voluntary services, to ensure comprehensive care and support of our service users.

We work in exclusive partnership on a number of our programmes with the following partners:

- Probation services
- HSE Limerick Drug and Alcohol Service
- Coolmine Therapeutic Community
- An Garda Siochana
- The Drug Court Service and
- Private Emergency Accommodation providers.
- Midwest Regional Drug and Alcohol Task Force
- Limerick Homeless Action Team
- The Housing Agency
- Dublin North Inner-City Drug and Alcohol Task Force
- Health Services Executive



Descriptor Of Ana Liffey Frontline Teams

Dublin Region

Ana Liffey works all across the Dublin, from Balbriggan to Dun Laoghaire, providing support to people in their preferred location:

- **LEAR (Law Engagement Assisted Recovery):** Our LEAR team partners with An Garda Síochána, Probation services and the Drug Courts in Dublin. Together, we provide support services to people who are caught in a cycle of criminal behaviour, often due to their addiction, homelessness and mental health issues. LEAR aims to make it possible for service users to engage effectively with support services, often for the first time, and to identify and achieve their goals. A key focus of the programme is supporting people to move away from criminality and antisocial behaviour and towards their personal recovery.

LEAR provides key working, case management, harm reduction supplies service, overdose prevention training and domestic, gender and sexual based violence support to service users.

- **PACT (Private Emergency Accommodation Assertive Case Management Team):** Our PACT team provides services to residents of Private Emergency Accommodation homeless services across Dublin. Our team of Project Workers and Nurses go onsite to these settings, making it as easy as possible for service users to engage with our support. PACT aims to help service users with all of their needs from health, substance use and training to housing and social integration. This work is carried out in partnership with the HSE, Dublin Regional Homeless Executive, the Private Emergency Accommodation providers, Coolmine TC, Focus Ireland and DePaul Ireland.

PACT provides key working, case management, dual diagnosis, domestic gender and sexual based violence, nursing, overdose prevention training, group work and harm reduction supplies service support to service users.

- **Community Support Team:** Our Community Support Team works with people in the North Inner City community and beyond to provide support on their addiction, health and life goals. The team provides outreach into the community to make our Harm Reduction Supplies service highly accessible, using our mobile health promotion unit, the “VanaLiffey”. The team reaches out to find people who are hidden in the community and in need of support. They also reach into prisons, treatments clinics, homeless accommodation and rough sleeping encampments to ensure equitable access to our services for those service users.

Community Support team provides women’s health programme, gender specific counselling, key working, case management, group work, Circle Programme, harm reduction supplies service, overdose prevention training and community detox support services to service users.

- **Balbriggan Team:** Our Balbriggan team provides addiction support to people living in Balbriggan and surrounding areas, often meeting people in their own homes to provide a hands-on, confidential service. The team reaches into the community to find people who need their support on a range of issues from employment, training, health and addiction. The Balbriggan team provides key working, case management, overdose prevention training, group work and harm reduction supplies service to service users.
- **Housing First Health Multidisciplinary Team:** Our Housing First team partners with Health Services Executive, Dublin Local Authorities and the Housing First Intensive

Case Management teams to provide clinical, psychological, social work and occupational therapy support and referrals to participants of the Housing First Programme in Dublin. Our team works to support Housing First participants in addressing all of their health needs and ensuring they can access health care in their own communities. Our team also works with participants to help them access specialist care for their more complex health needs, as needed.

Midwest Region

Ana Liffey works all across Limerick, Clare and North Tipperary providing support to people in their preferred location:

- **Outreach Addiction Team:** Our team covers a wide geographical area, carrying out outreach into rural and urban communities, to find people in need of addiction, homeless, health and other support and ensure they can easily avail of these. This team provides onsite services in partnership with HSE Limerick Drug and Alcohol services and outreach services in partnership with Limerick City Council Homeless Action Team. Our staff work with service users to reduce harm, identify their goals and work towards their recovery. The team provides outreach into the community to make our Harm Reduction Supplies service highly accessible, using our mobile health promotion unit, the “VanaLiffey”.

This team also has a particular focus on ensuring our services are accessible to members of the Traveller community and women experiencing homelessness.

The Addiction Outreach Team provides key working, case management, group work, overdose prevention training, women’s health programme, harm reduction supplies service and Circle Programme to service users.

- **LEAR (Law Engagement Assisted Recovery):** Our LEAR team partners with An Garda Síochána across Limerick City Centre. Together, we provide support services to people who are caught in a cycle of criminal behaviour, often due to their addiction, homelessness and mental health issues. LEAR aims to make it possible for service users to engage effectively with support services, often for the first time, and to identify and achieve their goals. A key focus of the programme is supporting people to move away from criminality and antisocial behaviour and towards their personal recovery.

LEAR provides key working, case management, harm reduction supplies service, overdose prevention training and domestic, gender and sexual based violence support to service users.



STAKEHOLDERS

Ana Liffey's key stakeholders include our service users, staff team, volunteers, funders and donors.

1. Service Users:

We serve a diverse range of service users who often have multiple and overlapping needs. All of our service users are over 18 and access support from us in Dublin, Clare, Limerick and/or North Tipperary.

In general, our service users are part of the following demographic groups:

- People who use / have recently used drugs;
- People who are homeless;
- Members of the Traveler community who require social inclusion intervention;
- Members of the LGBTQIA+ community who require social inclusion intervention;
- Members of the New Communities who require social inclusion intervention;
- People experiencing domestic, gender and/or sexual based violence;
- People experiencing dual diagnosis;
- People involved in criminal and antisocial behaviour, linked to their complex needs;
- Participants of the Housing First programme in Dublin.

2. Staff Team:

In 2025, Ana Liffey consisted of 83 whole time equivalent employees by year end. Our dynamic frontline teams consist of Project Workers, Senior Project Workers, Nurses, a Multitask Attendant and a Counsellor.

Ana Liffey is supported to operate smoothly by dedicated Office Manager, HR staff, Financial Analyst and Office and Facilities Officer. Ana Liffey is led by a Senior Management Team who are supported to manage day to day operations by a management group of Team Leaders and Clinical Nurse Managers.

The 2025 organigram can be seen below:



3. Volunteers:

Our Poole Volunteer Programme supports students, oversees interns and volunteers to become part of the wider Ana Liffey team for short and medium term periods. The Directors are very grateful to the volunteers who support us to carry out our duties. 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 2025 was 8,749 hrs. These hours were contributed by 11 volunteers, 13 students of Social Care and Addiction Studies, 31 University of Limerick Paramedic students and 17 Trinity College Dublin Nursing students.

Volunteers gave their time to support Ana Liffey in the following roles:

- Research;
- Accompanying the outreach team;
- Welcoming service users to our nurse surgery;
- Accompanying our team in delivering our Harm Reduction Supplies Service.

4. Funders:

Our statutory funders made important financial contributions to Ana Liffey in 2025, for which the Directors are extremely grateful.

In addition to providing funding, these stakeholders are vital strategic partners, working collaboratively with Ana Liffey's to ensure effective work and achievement of national policies aimed at improving the lives of our service users.

In 2025, Ana Liffey was supported by the following statutory funders and coordinating bodies:

- HSE Dublin North and North East
- HSE Midwest
- Dublin City Council
- Dublin Regional Homeless Executive
- Limerick City Council
- Probation Services
- Department of Health
- North East Inner City PIB
- Midwest Regional Drug and Alcohol Task Force
- North Inner City Drug and Alcohol Task Force

5. Donors:

The Directors are grateful to our private donors and to companies who contributed to Ana Liffey by giving their resources to support our work. In 2025, €4,772 was donated privately to the Ana Liffey by private citizens.

We are also grateful to the private companies who gave their resources to Ana Liffey at low and no cost:

- LinkedIn – Community Event Space
- Spar, Liffey Street Dublin – supplies for International Women's Day Event
- IDEAL services - supplies for International Women's Day Event
- Motel One, Dublin– Meeting rooms
- Urban Brand Creative – website development through their Teach Ruadh Foundation.
- Insight HR – Strategic HR support through their Corporate Social Responsibility scheme.



ACHIEVEMENTS AND PERFORMANCE

In 2025, Ana Liffey faced the challenge of recruiting a new CEO following the resignation of the previous CEO, who had served for 19 years.

The Board faced the challenge of recruiting the right candidate in a transparent and timely manner, ensuring the safe, effective and dynamic operations of the organisation could continue without interruption. Also in 2025, Ana Liffey went through a restructure of the Senior Management Team, which increased the organization's capacity to deliver on our KPI's, with adherence to the highest levels of quality. Despite these challenges, 2025 saw Ana Liffey deliver a number of key achievements and exceed in the delivery of our KPI's.

1. Achievements

Internal Structure and Staff Development:

- Ana Liffey's new CEO was appointed promptly and began in May, just 15 days after the previous CEO left the role.
- The roles and functions of the Senior Management Team were reviewed by the Governance and HR subcommittee, following which three of the roles were significantly amended to better meet the needs of the organisation. Following external recruitment for vacant posts and internal communication with staff in existing roles, all new SMT positions were filled or amended by November.
- Ana Liffey's first annual staff development day was held in September. Our HR staff and a working group of team members planned and delivered the day, which focused on team cohesion and communication

- In December, we implemented a Training Needs Analysis and review of our 'Train the Trainer programme', focused on enhancing quality and quantity of staff training and development opportunities across the organisation on an ongoing basis.

Service Expansion And Innovation:

- In May, Ana Liffey was formally awarded the contract to deliver the Housing First Health MDT in Dublin, in consortium with Coolmine Therapeutic Community. The first staff were onboarded in October 2025.
- Following a request from the Dublin Drugs Courts, we developed an in reach programme to their service and commenced delivery in September. This service subsequently received funding from the Department of Health in the 2026 budget.
- In October, we were asked to partner with the Health Research Board on a new frontline tool to monitor street drug trends. We gave our feedback on the tool's design and commenced a live trial in November.
- In August, our Balbriggan team connected with family members of people who use drugs in the area, training them up on overdose prevention and naloxone use. Some mothers trained alongside their adult children, who use our support services.
- With the support of the HSE National Naloxone Lead, our Dublin and Midwest Circle trainers reached out to other organisa-

tions across Dublin and Midwest to support them in overdose prevention training. We worked with the staff and service users of Cuan Dara, Midwest Simon, Mountjoy Prison and Peter McVerry Trust.

- Our LEAR team in Dublin expanded our Good Neighbour outreach, targeting areas of high antisocial behaviour to connect with people and offer our support. The areas targeted by our team were identified by our service users, local business, neighbours and Gardaí. We carried out 651 pro-social and support interventions across the year.

Networks:

- Ana Liffey's new CEO co-founded the Dublin Harm Reduction Network in partnership with Merchants Quay Ireland, taking an active role in chairing in collaboration with MQI and JAAD.
- In May, multiple members of Ana Liffey's team presented at the Irish Street Medicine symposium in focus groups and breakout sessions, while our CEO joined a main stage panel on policy development alongside HSE and Department of Health.

Advocacy:

- In July, the senior team welcomed Lord Mayor of Dublin Councillor Ray McAdam to our services and held a private meeting outlining the work of our PACT and LEAR teams. The meeting also focused on advocating for changes to current naloxone legislation. This was reported under the Lobbying Act.
- In August, to mark International Overdose Awareness Day, we engaged in a series of events to advocate for expanded naloxone availability in Ireland. Staff and service users collaborated to speak in the media, with events held in our Midwest office as well as in the Mansion House, Dublin. Our CEO also delivered a national webinar on Overdose responses, in partnership with the National Voluntary Drug and Alcohol Sector.

- In September, our staff and service users co-developed a series of workshops to mark Recovery Month. We also attended the Recovery Walks in both Dublin and Midwest.

Governance:

- In October and November, the CEO, Company Secretary and Governance and HR Subcommittee members worked together to draft a new Risk Policy for the organisation. This was formally adopted by the Board in November 2025. This policy will support effective foresight, risk identification and risk mitigation in Ana Liffey going forward.

Quality Standards:

- In June and July, the Head of Finance and Support Services developed a comprehensive suite of financial policies, procedures and manual of authorities for the organisation. These were externally reviewed by two independent accountants, Paula Smyth and Andrea Shupinski. These were formally adopted by the Board in November 2025. These policies provide clear oversight, strong governance and practical support to Ana Liffey.
- Throughout the year, we audited our processes against Safer Better Healthcare standards, resulting in improvements in our communications with services users and feedback mechanisms.

Sustainability:

We have embarked on an ambitious sustainability journey, committing to transformative actions that will significantly reduce our environmental footprint. As part of this commitment, we successfully applied for the SEAI for the Fleet Assessment Scheme and commenced work on the project plan to move our fleet of vehicles to electric and hybrid models.

2. Performance Service Delivery:

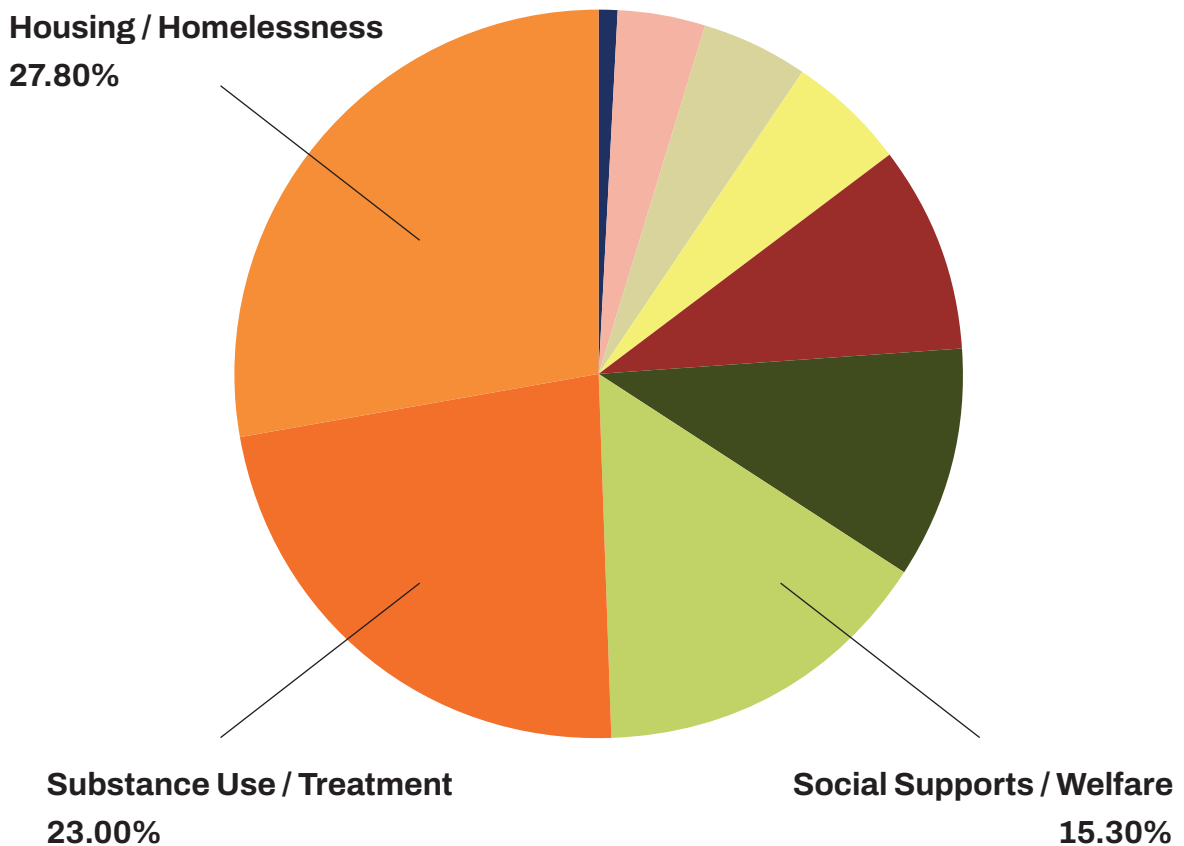
In 2025, Ana Liffey served 4,609 unique service users. A breakdown of number of people who attended each service can be seen below:

Region	Service	No. Of Service Users
Midwest		
	Clinic Inreach Programme	305
	Law Engagement Assisted Recovery	91
	Harm Reduction Supplies Service	305
	Outreach addiction service Tipperary	114
	Outreach addiction service Clare	86
	Outreach addiction service Limerick	95
	Limerick Rough Sleeper Outreach	98
	Women's Health Service	50
	Circle Programme	10
Dublin		
	Balbriggan service	40
	PACT Case Management	1794
	PACT Nursing service	855
	PACT Dual Diagnosis	52
	PACT Domestic Gender Sexual Based Violence	63
	Community Detox service	435
	Harm Reduction Supplies Service	468
	Naloxone kits and training	98
	Circle programme	294
	Low Threshold Stabilization Programme	69
	Probation Case Management	81
	North Inner City Case Management	187
	Law Engagement Assisted Recovery	97
	Women's Health Service	74

The following is a breakdown of the **primary reasons** service users accessed our support:

Category	%
● Housing / Homelessness	27.80%
● Substance Use / Treatment	23.00%
● Social Support / Welfare	15.30%
● Training & Education	10.10%
● Physical Health	9.10%
● Legal / Criminal Justice	5.30%
● Harm Reduction Supplies	4.80%
● Mental Health	4.00%
● Family / Relationships (inc. Domestic Violence)	0.60%

Whole Organisation Service User Needs Breakdown (2025)





STRATEGIC PLAN

Since the launch of Ana Liffey's Strategic Plan "Who We Need to Be" in 2024, progress on the goals had been limited due to previous CEO's moving on.

The incoming CEO developed a detailed work plan to deliver on our strategy, which was formally adopted by Ana Liffey's Board at their September meeting. In 2025, the delivery of the strategy was progressed as follows:

- The organisation-wide implementation of the Theory of Change to measure our outcomes and impact was commenced in November.
- The staff development day was planned and delivered.
- Mental health and wellbeing supports for staff were strengthened, with online counselling and wellbeing services provided through Spectrum Health, complementing existing internal and external in person supervision.
- A Peer Learning Event was co-designed and delivered with two Ana Liffey peers, attended by 18 additional peers. A report on the event was subsequently produced.



IMPACT

Case Studies

PACT: A Path Towards Stability

In 2025, our PACT staff supported a client following their release from prison, at a time when they were facing significant challenges, including long-term homelessness, substance use, and difficulties re-engaging with services.

Through intensive support, the service user was assisted to reinstate their disability payment and housing application, which had lapsed during their time in custody. They were linked with housing services to explore longer-term options, and a plan was developed to help them rebuild structure and stability in their daily life.

The service user spoke openly about struggling with substance use after their release, particularly in an environment where triggers were ever-present. With support, they began a community detox programme and were referred to a residential stabilisation service to help them through this period.

Over the course of the year, the service user made significant progress. They re-engaged with mental health services, began counselling for past trauma, and built a positive working relationship with their probation officer. They also moved into more stable accommodation, with their own room and access to ongoing support.

By the end of 2025, the service user had reduced their substance use and were engaging well with all support. Plans are now in place for a Housing First referral in 2026, offering the opportunity for secure housing alongside continued wraparound support.

This case highlights how the coordinated, person-centred support of our PACT staff can help individuals move towards stability, recovery, and a more secure future.

A Three Year Journey from Dual Diagnosis to Hope

This case highlights the challenges and persistence involved in supporting a service user with both mental health and substance use needs.

The service user first engaged with our Dual Diagnosis service in late 2023 while living in hostel accommodation. They presented with complex needs, including a diagnosis of schizoaffective disorder and ongoing substance use. Initially, they found it difficult to communicate and engage with support, and early attempts to link them into programmes were unsuccessful.

Throughout 2024, staff worked closely with mental health services to provide consistent, coordinated support to the service user. Despite efforts to establish routine and encourage engagement, the service user experienced periods of disengagement and instability, including a hospital admission for their mental health.

During a six-month stay in a psychiatric unit, Ana Liffey coordinated strong collaboration between services ensured continuity of care. The service user began preparing for further treatment and, although some options were not suitable at that time, planning continued to identify the right pathway forward.

Following their discharge, the service user showed early signs of progress but experienced a relapse, highlighting the ongoing challenges of recovery. Working within our low threshold

approach, our staff continued to provide consistent support, advocacy, and encouragement, maintaining engagement during a prolonged wait for residential treatment.

In 2025, the service user was successfully admitted to a residential stabilisation programme. During their time there, they engaged positively and made meaningful progress. After completing the programme, they transitioned to living with family members who are now actively supporting their recovery.

Ana Liffey Drug Project continues to work closely with the service user and mental health services to support their ongoing recovery journey. This case demonstrates the importance of persistence, partnership, and long-term support in responding to complex and evolving needs



TESTIMONIALS

SERVICE USERS

"So if it wasn't for Ana Liffey, I wouldn't be at where I am in my recovery. The team have been very accessible and approachable. Always checking in with me along the way"

"If it wasn't for the LEAR I wouldn't of been able to show up for court dates due to the fear of getting locked up"

"My Keyworker was the only one there for me showing up in court reminding me I was up. Creating a care plan that encouraged me to go up on my methadone so I can achieve my goal of going into treatment. I am released on bail and I'm back off the streets for now"

"Ana Liffey have great respect for their clients and don't judge us they only want to help"

"My keyworker at Ana Liffey is the best key worker and most helpful I've ever had he will do anything he can to help my situations"

"I appreciate all the help I received I am now clean 13 month"

STAFF

“ALDP is a meaningful place for me to work because align with my personal ethos and values”

“I understand the importance of the services and support provided by the various teams. I also feel that there is a strong sense of community and team spirit amongst staff.”

“The organisation demonstrates strong flexibility and adaptability in its service delivery. It has also remained committed to a low-threshold, harm-reduction ethos, which continues to be a core strength even as the service has evolved in recent years.”

“The team as a whole are passionate about the ethos which makes the organisation work well, external supervision is a good support for staff also.”

“I believe that because the management have started working within the services themselves so they understand the job and it filters down which I believe makes for a better work environment”

STAKEHOLDERS

“The LEAR project offers support and comfort to vulnerable people attending court. Their support is immeasurable in this regard. The support are greatly appreciated by the court attendees who otherwise may not turn up. The LEAR project also offers the court judge the opportunity to witness this and it frequently leads to probationary intervention allowing clients the opportunity to continue to benefit from the support the LEAR project offers. The LEAR workers offer support in a dignified unobtrusive fashion, essential to the confidence of vulnerable clients.”

“It has been a great project because of the collaboration between the Gardai and the project. The meetings were really good and collaborative with great outcomes; warrants executed, housing addressed etc.”

“Traditionally NGOs in Dublin are competing for the same funding so they wouldn't have traditionally worked together or collaboratively. This was never the case with Ana Liffey who were always so obliging”.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Structure

Ana Liffey Drug Project (the Company) is registered as a charitable Company limited by Guarantee (CLG). It's Companies Registration (CRO) Number is 109034. The Directors of the Company are the Board members listed on page 5. In the event of the Company being wound up, the liability in respect of the guarantee is limited to €1 per member of the Company. It also has charitable status from the Revenue Commissioners (charity number CHY6775). The Company is also registered with the Charities Regulatory Authority (CRA) and its CRA number is 20013301.

Governance and Management

The Company is established under a constitution. The Company's goals and strategic approach are guided by its charitable objectives as laid out in this document. The governance of the Company is the responsibility of the Board of Directors who are elected and co-opted under the terms of the Ana Liffey Board Handbook.

The Board of Directors has overall responsibility for the strategic development of the Company in close liaison with the Chief Executive Officer and the Senior Management Team. Vivian Geiran is the Board Chairperson and Mary Cullen is the Vice Chair. Dawn Russell, the Chief Executive Officer, manages the day-to-day operations of the Company. The Board is

responsible for providing strategic leadership, setting the organisation's direction, and ensuring effective oversight. The Board at the end of December 2025 comprised of 7 Non-Executive Directors/Charity Trustees. In 2025, the Board carried out a skills audit with the support of the Company Secretary, L&P Trustee Services. New Directors were recruited through Boardmatch, based on the skills gaps identified through the audit.

The Board's members come from diverse backgrounds across business, nonprofit organisations, and other professions. They contribute significant business insight and decision making expertise gained in their respective fields, along with a broad range of experience and perspectives to Board deliberations.

The role of Chairperson and Chief Executive Officer are separate, and all Directors are independent of the management of the Company.

The CEO is not a member of the Board. There is a clear division of responsibility at the Company with the Board retaining control of major decisions under a formal schedule of matters reserved to the Board for decision. These include:

- Approval of changes to the constitution
- Appointment and remuneration of the CEO
- Approval of strategic plans
- Membership of the board

- Appointment of the company secretary
- Governance policy
- Annual report and financial statements
- The risk register
- Investment policy
- Expenditure in excess of specified levels.

The Chief Executive Officer is responsible for implementing strategy and policy within the authority delegated to her by the Board and is accountable to the Board for the exercise of this delegated authority. Ana Liffey has a comprehensive process for reporting management information to the Board. The Board meets regularly, as required, and met 7 times during 2025. These 7 meetings included two single item emergency meetings; one in January specifically to discuss the resignation of the CEO and one in May to discuss the draft audited accounts. It also held a Board Offsite day on October 16th focused on Ana Liffey's strategy. Refresher training on the Governance Code was also held on that day. On appointment, Directors receive a formal induction programme and are provided with comprehensive briefing documents designed to familiarise them with the Company's operations, management and governance structures. All Board papers and background documents are available to Directors at all times through an online platform, BoardX.

Board Sub-committees

Board subcommittees are established for good governance practice. Ana Liffey has three board sub-committees:

- Finance, Audit and Risk – this subcommittee was established by the Board of Directors to assist the Board in fulfilling its responsibilities by providing an independent review of financial reporting, and overseeing the Board's financial responsibilities. The Committee is responsible for all matters relating to the financial affairs of Ana Liffey Drug Project and will provide the Board with an independent review of the budgetary process. This subcommittee met 3 times in 2025.
- Governance and HR – this subcommittee was established by the Board of Directors to assist the Board in fulfilling its governance obligations by providing a review of its legal and regulatory responsibilities through the provision of adequate policies and procedures, recruitment, and training programmes and to assist in overarching strategic and operational human resource issues ensuring that the board is advised of compliance with the relevant legal and regulatory requirements. This subcommittee met 3 times in 2025.
- Clinical Quality and Safety – this subcommittee was established by the Board of Directors to assist the Board in fulfilling its clinical governance obligations by ensuring its accountability for continuously improving the quality of clinical practice and safeguarding high standards of care by creating an environment in which excellence in care can flourish. This subcommittee met 3 times in 2025.

Compliance with the Charities Governance Code

The Directors are committed to maintaining the highest standard of Corporate Governance and they believe that this is a key element in ensuring the proper operation of the Company's activities. The Governance and HR Sub-committee oversees a process to ensure that Ana Liffey is in compliance with the 6 principles and 49 standards set out in the Charities Governance Code for complex charities. At its 24th September 2025 meeting, the Board formally reconfirmed its compliance with the Code and approved the Compliance Record Form for the Code.

Risk Management

The Board recognises and regularly reviews the major risks to which the Company could be exposed. In 2025, Ana Liffey's Board approved a Risk Policy for the organisation. The CEO and Head of Finance and Support Services reviewed the Risk Register, which was subsequently submitted to the Governance and HR Subcommittee and then full Board for consideration, amendments and sign off. The Board reviews and approves a detail Risk Register and mitigation plan on an annual basis.

Financial Review

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 Direc-

tors 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.

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.

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

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

Political donations

During the financial year ended 31 December 2025, the Company made no political contributions which would require disclosure under the Electoral Act 1997, (2024: 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.

Independent Auditor

The independent auditor, 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.

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:



Mary Cullen
Director



Vivian Geiran
Director

Date: 18 May 2026

Opinion

We have audited the financial statements of Ana Liffey Drug Project (the 'Charity') for the year ended 31 December 2025 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 2025 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.

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.

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 compa-

ny 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.

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

for and on behalf of RBK Business Advisers
Chartered Accountants and Statutory Audit
Firm Termini

3 Arkle Road Sandyford Dublin 18

Date: 18 May 2026



HPV VACCINATION
FOR GAY, BISEXUAL AND OTHER MEN
WHO HAVE SEX WITH MEN (gbMSM)
(including gbMSM living with HIV)
Protect yourself against genital
warts and cancers caused by HPV,
including anal cancer.
Get your free HPV vaccine today.
Contact your GP or sexual health clinic for more details.

**Face
Speech**

**You
the
HIV**

STATEMENT OF FINANCIAL ACTIVITIES

		Restricted funds 2025	Unrestricted funds 2025	Total funds 2025	Total funds 2024
	Note	€	€	€	€
Income from:					
Donations and legacies	5	-	4,772	4,772	179,981
Charitable activities	6	6,027,494	775,549	6,803,043	4,237,933
Other trading activities	7	-	-	-	1,205
Other income	8	-	13,414	13,414	3,000
Total income		6,027,494	793,735	6,821,229	4,422,119
Expenditure on:					
Charitable activities	9	6,084,078	252,722	6,336,800	4,356,027
Total expenditure		6,084,078	252,722	6,336,800	4,356,027
Net (expenditure)/income		(56,584)	541,013	484,429	66,092
Transfers between funds	20	56,584	(56,584)	-	-
Transfer of restricted reserves	20	-	-	-	-
Net movement in funds		-	484,429	484,429	66,092
Reconciliation of funds:					
Total funds brought forward		-	1,453,284	1,453,284	1,387,192
Net movement in funds		-	484,429	484,429	66,092
Total funds carried forward		-	1,937,713	1,937,713	1,453,284

The Statement of Financial Activities includes all gains and losses recognised in the year. The notes on pages 33 to 55 form part of these financial statements.

	Note	2025 €	2024 €
Fixed assets			
Tangible assets	16	810,233	827,113
		810,233	827,113
Current assets			
Stocks	17	4,242	9,103
Debtors	18	169,226	175,986
Cash at bank and in hand	23	2,229,411	1,784,696
		2,402,879	1,969,785
Creditors: amounts falling due within one year	19	(1,275,399)	(1,343,614)
Net current assets		1,127,480	626,171
Total assets less current liabilities		1,937,713	1,453,284
Total net assets		1,937,713	1,453,284
Charity funds			
Restricted funds	20	-	-
Unrestricted funds	20	1,937,713	1,453,284
Total funds		1,937,713	1,453,284

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

The notes on pages 33 to 55 form part of these financial statements.

	Note	2025 €	2024 €
Cash flows from operating activities			
Net cash generated by/(used in) by operating activities	22	441,836	(46,565)
Cash flows from investing activities			
Interest received	7	2,879	3,000
Purchase of tangible fixed asset	16	-	(34,844)
Net cash provided by/(used in) investing activities		2,879	(31,844)
Change in cash and cash equivalents in the year		444,715	(78,409)
Cash and cash equivalents at the beginning of the year	23	1,784,696	1,863,105
Cash and cash equivalents at the end of the year	23	2,229,411	1,784,696

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 2025.

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.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.

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.

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 - Over 5 year useful life

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.

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.

2.15 Financial instruments

The Company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in ordinary shares.

Debt instruments (other than those wholly repayable or receivable within one year), including loans and other accounts receivable and payable, are initially measured at present value of the future cash flows and subsequently at amortised cost using the effective interest method. Debt instruments that are payable or receivable within one year, typically trade debtors and creditors, are measured, initially and subsequently, at the undiscounted amount of the cash or other consideration expected to be paid or received. However, if the arrangements of a short-term instrument constitute a financing transaction, like the payment of a trade debt deferred beyond normal business terms or in case of an outright short-term loan that is not at market rate, the financial asset or liability is measured, initially at the present value of future cash flows discounted at a market rate of interest for a similar debt instrument and subsequently at amortised cost, unless it qualifies as a loan from a Trustee in the case of a Company, or a public benefit entity concessionary loan.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the Statement of Financial Activities.

For financial assets measured at amortised cost, the impairment loss is measured as the difference between an asset's carrying amount and the present value of estimated cash flows discounted at the

asset's original effective interest rate. If a financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between an asset's carrying amount and best estimate of the recoverable amount, which is an approximation of the amount that the Company would receive for the asset if it were to be sold at the balance sheet date.

3. Critical Accounting Estimates and Areas of Judgement

Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The Company makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Going Concern

The Directors consider it appropriate to prepare the financial statements on the going concern basis which assumes the Company 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 and cash flows inevitably involve elements of estimation and judgement with regard to predictions of future activity and are monitored, flexed and reviewed on a regular basis. 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.

4. Surplus on ordinary activities

The operating surplus is stated after charging:

	2025 €	2024 €
Depreciation on tangible fixed assets	16,880	51,724
Defined contribution pension cost	58,367	45,916

5. Income from Donations and legacies

	Unrestricted funds 2025 €	Total funds 2025 €	Total funds 2024 €
Donations in Kind	-	-	160,051
Donations	4,772	4,772	19,931
	4,772	4,772	179,982
Total 2024	179,982	179,982	

6. Income from Charitable activities

	Unrestricted funds 2025 €	Restricted funds 2025 €	Total funds 2025 €	Total funds 2024 €
Grants from governments and other co-funders				
HSE - Dublin North City (CORE Funding)	527,676	3,620,304	4,147,980	2,390,023
HSE (NICDATF) (NIC-2.2)	10,785	71,900	82,685	71,900
HSE (NICDATF) (NIC-17)	24,285	266,275	290,560	161,900
HSC Housing First MDT	50,698	518,678	569,375	-
HSE Social Inclusion (NSP)	-	-	-	20,000
HSE Social Inclusion (Poole Volunteer Programme)	-	-	-	20,000
Dublin Regional Homeless Executive (Homeless services)	22,758	456,545	479,303	375,497
HSE Dublin North City (LEAR)	7,500	57,918	65,418	101,420
Mid-West Regional DAF (MW-SL)	40,263	304,656	344,920	239,176
Homeless Programme inc. LEAR, CSEF Traveller and LGBTQI+ communities	39,765	290,447	330,212	318,873
Department of Justice - Probation Service	5,631	101,820	107,451	51,005
Dublin City Council (LEAR)	2,515	53,309	55,824	55,363
CH03 Low Threshold Clinic Winterplan Support & Women's Health	15,520	194,570	210,091	200,735
Rethink Ireland	-	-	-	17,028
Limerick Homeless Action Team	4,376	86,674	91,049	110,335
Law Engagement & Assisted Recovery Smithfield/Broadstone Project	-	4,398	4,398	97,696
Special projects	23,777	-	23,777	6,982
	775,549	6,027,494	6,803,043	4,237,933

7. Other trading activities income

	Unrestricted funds 2025 €	Restricted funds 2025 €	Total funds 2025 €	Total funds 2024 €
Open Society Foundations	-	-	-	1,205

8. Other income

	Unrestricted funds 2025 €	Restricted funds 2025 €	Total funds 2025 €	Total funds 2024 €
Funding close out	10,165	-	10,165	-
Disposal of van	370	-	370	-
Bank interest received	2,879		2,879	3,000
	13,414		13,414	3,000

9. Expenditure on Charitable activities

	Unrestricted funds 2025 €	Restricted funds 2025 €	Total 2025 €	Total 2024 €
Staff training	14,856	42,729	57,585	29,344
Utilities	1,140	47,225	48,365	62,072
Repairs & maintenance	-	34,774	34,774	51,124
IT & computer costs	14,933	75,415	90,348	66,648
Promotional	-	-	-	733
Programme costs	10,195	998,651	1,008,845	107,262
Insurance	-	125,998	125,998	112,364
Bank charges	109	180	290	2,078
Rent & rates	-	128,398	128,398	141,651
Motor & transport	2,353	34,166	36,519	63,885
Facilitation, health & safety, & staff	10,327	103,259	113,586	111,994
Cleaning & waste disposal	-	73,204	73,204	62,770
Office costs	7,346	44,712	52,058	29,694
Staff costs	142,199	3,619,683	3,761,882	3,238,550
Donations in kind volunteers	-	-	-	160,051
Staff recruitment	7,034	21,119	28,153	16,390
Legal & professional	5,500	33,277	38,777	55,506
Depreciation - Land & buildings	16,880	-	16,880	16,880
Governance costs (see Note 11)	19,850	-	19,850	27,031
Project Partners	-	701,288	701,288	-
	252,722	6,084,078	6,336,800	4,356,027

10. Analysis of Expenditure on Charitable activities

	Direct costs 2025 €	Support costs 2025 €	Total 2025 €	Total 2024 €
Staff training	42,729	14,856	57,585	29,344
Utilities	47,225	1,140	48,365	62,072
Repairs & maintenance	34,774	-	34,774	51,124
IT & computer costs	75,415	14,933	90,348	66,648
Promotional	-	-	-	733
Programme costs	998,651	10,195	1,008,845	107,262
Insurance	125,998	-	125,998	112,364
Bank charges	180	109	290	2,078
Rent & rates	128,398	-	128,398	141,651
Motor & transport	34,166	2,353	36,519	63,885
Facilitation, health & safety, & staff	103,259	10,327	113,586	111,994
Cleaning & waste disposal	73,204	-	73,204	62,770
Office costs	44,712	7,346	52,058	29,694
Staff costs	3,619,683	142,199	3,761,882	3,238,550
Donations in kind volunteers	-	-	-	160,051
Staff recruitment	21,119	7,034	28,153	16,390
Legal & professional	33,277	5,500	38,777	55,506
Depreciation - Land & buildings	-	16,880	16,880	16,880
Governance costs (see Note 11)	-	19,850	19,850	27,031
Project Partners	701,288	-	701,288	-
	6,084,078	252,722	6,336,800	4,356,027

11. Governance costs

	2025 €	2024 €
Auditor's remuneration - Statutory Audit only	13,260	12,689
Legal & professional fees	6,590	14,342
	19,850	27,031

12. Analysis of support costs

	2025 €	2024 €
Utilities	1,140	62,072
Repairs & maintenance	-	7,669
Staff recruitment	7,034	2,458
IT & computer costs	14,933	9,996
Promotional	-	733
Insurance	-	16,855
Bank charges	109	2,078
Rent & rates	-	21,248
Motor & transport	2,353	-
Facilitation, health & safety, & staff	10,327	16,799
Cleaning & waste disposal	-	62,770
Staff training	14,856	4,402
Depreciation - Land & buildings	16,880	16,880
Audit & accountancy	19,850	12,689
Programme costs	10,195	1,692
Office costs	7,346	29,694
Donations in kind volunteers	-	160,051
Staff costs	142,199	8,582
Legal & professional	5,500	69,848
	252,722	506,516

13. Staff costs

	2025 €	2024 €
Wages and salaries	3,338,622	2,877,033
Social security costs	364,893	315,601
Contribution to defined contribution pension schemes	58,367	45,916
	3,761,882	3,238,550

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

	2025 No	2024 No
Management & administration	6	6
Operational	79	65
	85	71

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

	2025 No	2024 No
In the band €60,001 - €70,000	-	1
In the band €80,001 - €90,000	1	1
In the band €110,001 - €120,000	-	1
	1	3

The Charity has one employee 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.

14. Directors' remuneration and expenses

During the year, no Directors received any remuneration or other benefits (2024 - €NIL).

During the year ended 31 December 2025, no Director expenses have been incurred (2024 - €NIL).

15. State funding

	Unrestricted funds 2025 €	Restricted funds 2025 €	Total funds 2025 €	Total funds 2024 €
Grants from governments and other co-funders				
HSE - Dublin North City (CORE Funding)	527,676	3,620,304	4,147,980	2,390,023
HSE (NICDATF) (NIC-2.2)	10,785	71,900	82,685	71,900
HSE (NICDATF) (NIC-17)	24,285	266,275	290,560	161,900
HSC Housing First MDT	50,698	518,678	569,375	-
HSE Social Inclusion (NSP)	-	-	-	20,000
HSE Social Inclusion (Poole Volunteer Programme)	-	-	-	20,000
Dublin Regional Homeless Executive (Homeless services)	22,758	456,545	479,303	375,497
HSE Dublin North City (LEAR)	7,500	57,918	65,418	101,420
Mid-West Regional DAF (MW-SL)	40,263	304,656	344,920	239,176
Homeless Programme inc. LEAR, CSEF Traveller and LGBTQI+ communities	39,765	290,447	330,212	318,873
Department of Justice - Probation Service	5,631	101,820	107,451	51,005
Dublin City Council (LEAR)	2,515	53,309	55,824	55,363
CH03 Low Threshold Clinic Winterplan Support & Women's Health	15,520	194,570	210,091	200,735
Rethink Ireland	-	-	-	17,028
Limerick Homeless Action Team	4,376	86,674	91,049	110,335
Law Engagement & Assisted Recovery Smithfield/Broadstone Project	-	4,398	4,398	97,696
Special projects	23,777	-	23,777	6,982
	775,549	6,027,494	6,803,043	4,237,933

16. Tangible fixed assets

	Land & buildings €	Motor vehicles €	Total €
Cost or valuation			
At 1 January 2025	843,993	305,247	1,149,240
At 31 December 2025	843,993	305,247	1,149,240
Depreciation			
At 1 January 2025	16,880	305,247	322,127
Charge for the year	16,880	-	16,880
At 31 December 2025	33,760	305,247	339,007
Net book value			
At 31 December 2025	810,233	-	810,233
At 31 December 2024	827,113	-	827,113

17. Stocks

	2025 €	2024 €
Finished goods and goods for resale	4,242	9,103

18. Debtors

	2025 €	2024 €
Due within one year	4,242	9,103
Prepayments	119,226	90,986
Accrued income	50,000	85,000
	169,226	175,986

19. Creditors: Amounts falling due within one year

	2025 €	2024 €
Trade creditors	42,529	28,448
PAYE/PRSI	84,510	74,682
Accruals	50,112	25,767
Deferred income	1,098,248	1,214,717
	1,275,399	1,343,614

21. Analysis of net assets between funds

	Unrestricted funds 2025 €	Total funds 2025 €
Tangible fixed assets	810,233	810,233
Current assets	2,402,879	2,402,879
Creditors due within one year	(1,275,399)	(1,275,399)
Total	1,937,713	1,937,713

Analysis of net assets between funds - prior year

	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

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

	2025 €	2024 €
Net income for the year (as per Statement of Financial Activities)	484,429	66,092
Adjustments for:		
Depreciation charge	16,880	51,724
Decrease in stocks	4,861	6,602
Decrease in debtors	6,760	34,935
(Decrease) in creditors	(68,215)	(202,918)
Interest receivable and similar income	(2,879)	(3,000)
Net cash (provided by)/used in operating activities	441,836	(46,565)

23. Analysis of cash and cash equivalents

	2025 €	2024 €
Cash at bank and in hand	2,229,411	1,784,696
Total cash and cash equivalents	2,229,411	1,784,696

24. Analysis of changes in net debt

	At 1 January 2025 €	Cash flows €	At 31 December 2025 €
Cash at bank and in hand	1,784,696	444,715	2,229,411
	1,784,696	444,715	2,229,411

25. Contingent liabilities

There were no contingent liabilities as at 31 December 2025.

26. Capital commitments

There were no capital commitments as at 31 December 2025.

27. 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 €58,367 (2024 - €45,916).

28. 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.

29. 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”

30. 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.

31. 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 2025 (2024 - 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 2025 (2024 - Nil).

There were no related party transactions during the year.

32. Post balance sheet events

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

33. Approval of the financial statements

The Board of Directors approved these financial statements on



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