

**Rialto Community Drug Team**  
**Annual Report and Audited Financial Statements**  
**for the financial year ended 31 December 2022**

# **Rialto Community Drug Team**

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## **Rialto Community Drug Team**

### **REFERENCE AND ADMINISTRATIVE INFORMATION**

#### **Directors**

Kerry Byrne  
Jonathan Myers  
Phil Cooley (Appointed 30 November 2022)  
Mary Patricia Conway  
Gary Fleming  
Tony MacCarthaigh  
Breda Galligan  
Ray Hegarty  
Daithi Downey  
Silvija Delekovic (Resigned 30 November 2022)

#### **Company Secretary**

Gary Fleming

#### **Charity Number**

CHY 12559

#### **Charities Regulatory Authority Number**

20037031

#### **Company Number**

101283

#### **Registered Office and Principal Address**

St Andrews Community Centre  
468 South Circular Road  
Rialto  
D08 H51F  
Dublin

#### **Auditors**

Donal Ryan & Associates  
Chartered Certified Accountants and Statutory Auditor  
32 Manor Street  
Dublin 7  
Ireland

#### **Bankers**

AIB - Dublin 12  
219 Crumlin Road  
Dublin 12

# **Rialto Community Drug Team DIRECTORS' ANNUAL REPORT**

for the financial year ended 31 December 2022

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

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

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

In this report the directors of Rialto Community Drug Team ("RCDT") present a summary of its purpose, governance, activities, achievements and finances for the financial year 2022.

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

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

## **Vision, Mission and Objectives**

### **Vision**

Our vision is to alleviate the harms and hardships caused by addiction in our community.

### **Mission Statement**

Our mission is to care and support individuals, families and children affected by addiction in our community to inspire change and growth, reduce harm and increase choice.

### **Objectives**

RCDT provides services and support to those who are affected by problematic drug and/or alcohol use. We work with those who use or have used drugs and alcohol, with their partners, their children and their family members.

## **Structure, Governance and Management**

### **Structure**

RCDT is a project of the Rialto Development Association ("RDA"). The RDA is a charitable company limited by guarantee. The charity does not have a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the charity on winding up such amounts as may be required not exceeding €1.27.

RCDT is managed by its own management committee. This committee must include at least one active RDA board member and two members maximum. The committee meets monthly and reports from the RCDT team Leader are drafted, passed by the management committee and sent to the RDA board for their board meetings throughout the year.

# Rialto Community Drug Team DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2022

## Review of Activities, Achievements and Performance

Following the gradual easing of the pandemic in 2022, Rialto Community Drug Team (RCDT) adapted its response as necessary, responding in a human and meaningful manner to the needs of clients while continuing to monitor and adjust to any alteration of client needs due to the impact of the pandemic.

During 2022 the one-to-one key working sessions continued on an appointment basis which has proved to be efficient for both client and staff. The three Opioid Substance Treatment (OST) clinics transferred to the Rialto Primary Care Centre, 383 South Circular Road in March 2022. RCDT has maintained a resilient, adaptable and focused approach to the many and often complex needs of our clients and continues to monitor new developments due to the pandemic. The acceptance of drugs in dealing with all types of anxiety increased as did the use of cocaine in social settings.

RCDT has many programmes of work and where possible, continues to expand to meet client needs. This includes the work of FamilyWorks which continues to have a positive impact on clients. RCDT continues to receive referrals from a wide range of statutory and voluntary agencies, in particular the HSE helpline.

More generally RCDT delivers regularly on some, or all the following programmes and initiatives.

### Services Provided by RCDT

- Low Threshold Service
- Drop-in
- Health Promotion
- Crisis intervention
- Counselling, Assessments and Referrals
- Complementary Therapies
- Alcohol Awareness Programme
- Women's Family Support Group
- Men's Group
- Family support
- Key-working and Advocacy
- Child and family support service
- Homeless/housing support advice and advocacy
- Street Outreach
- Home, Hospital and Prison visits
- Support redevelopment of Dolphin House

The film *Fatima was me City*, which was the result of work with the men's group, was successfully released as part of the anniversary celebration in 2022. The film was screened in the Dublin International Film Festival 2022 and has also been selected for use by the HSE and Alcohol Action Ireland. RCDT will, as part of our ongoing communications strategy, continue to produce quality creative productions to offer insights as to why alcohol and drugs are powerfully present in the lives of so many. The Facebook page, which was relaunched in September 2022, continued to be a positive means of communication reaching out to clients and potential clients regarding RCDT's work and initiatives.

In 2022, RCDT conducted 153 new client assessments. Staff observed increased levels of anxiety and its effect on service user's mental health resulting from COVID 19 which are reported through regular staff meetings and/or supervision.

The Prisons Links work involves linking in with clients in prison and continued through 2022. It is supported by the Probation Service which has continued to work with RCDT in a positive way increasing their referrals over previous years.

RCDT continued to support the Dolphin House regeneration programme. However, RCDT notes that advocacy on the housing front continues to be difficult and working remotely has not been conducive for either strong client advocacy, or clients accessing the services. The trend of increasing numbers of homeless people presenting with cocaine, alcohol and mental health issues is compounded by the national housing/homelessness crisis, forced isolation and reduced access to statutory services. This trend continues to concern RCDT. A positive working relationship has emerged between RCDT and Dublin City Council (DCC) in terms of referrals and support.

The management committee of RCDT appreciates the support of the RDA Board of Directors and the contribution of RCDT staff during the year. RCDT's full management committee met monthly during the year. In addition the management committee sub group for Human Resources and Finance also met monthly.

# Rialto Community Drug Team DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2022

## Financial Review

The results for the financial year are set out on page 12 and additional notes are provided showing income and expenditure in greater detail.

## Financial Results

At the end of the financial year the charity has assets of €87,956 (2021 - €101,000) and liabilities of €20,555 (2021 - €34,045). The net assets of the charity have increased by €446.

## Reserves Position and Policy

The purpose of the Rialto Development Association CLG reserves policy is to ensure that the organisation can maintain adequate cash flow levels in the event that there are delays in scheduled payments in funding.

The RDA recognises that a good practice guide for reserves is 13 weeks operating costs including payroll.

## Principal Risks and Uncertainties

The Directors have identified that the key risks and uncertainties the charity faces relate to the risk of reduced funding in the future and the potential increase in compliance requirements in accordance with charity, health and safety, taxation and other legislation.

The charity mitigates these risks as follows:

- i) The charity continually monitors the level of activity, prepares and monitors its budgets targets and projections.
- ii) The charity closely monitors emerging changes to regulations and legislation on an ongoing basis.

Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff.

Our programmes continue to operate on a hybrid basis, both remotely and on site.

At the date of signing there has been no impact on the grant funding received by RCDT.

## Future Developments

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

## Reference and Administrative Details

Rialto Community Drug Team is part of Rialto Development Association CLG. The organisation is a charitable company with a registered office at St Andrews Community Centre, 468 South Circular Road, Rialto, Dublin 8, D08 H51F. The company's registration number is 101283.

The charity has been granted charitable tax status under Sections 207 and 208 of the Taxes Consolidation Act 1997, Charity No CHY 12559 and is registered with the Charities Regulatory Authority, Registered Charity Number 20037031.

## Directors and Secretary

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

Kerry Byrne  
Jonathan Myers  
Phil Cooley (Appointed 30 November 2022)  
Mary Patricia Conway  
Gary Fleming  
Tony MacCarthaigh  
Breda Galligan  
Ray Hegarty  
Daithi Downey  
Silvija Delekovcan (Resigned 30 November 2022)

In accordance with the Constitution at each Annual General Meeting ("AGM"), all of the members of the Board of Directors shall retire from office and they shall be eligible for re-election or re- appointment.

The secretary who served throughout the financial year was Gary Fleming.

# **Rialto Community Drug Team DIRECTORS' ANNUAL REPORT**

for the financial year ended 31 December 2022

## **Compliance with Sector-Wide Legislation and Standards**

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Rialto Community Drug Team subscribes to and is compliant with the following:

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

## **Events After the Balance Sheet**

There have been no post balance sheet events of significance. The directors are confident that the organisation has sufficient liquidity to meet additional expenditure that is required.

## **Government Department Circulars**

Rialto Community Drug Team is compliant with the following circulars:- Circular:44/2006 "Tax Clearance Procedures Grants, subsidies and Similar Type Payments" and DPE 022/05/2013 Circular: 13/2014 'Management of and Accountability for Grants from Exchequer Funds'.

## **Auditors**

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

## **Statement on Relevant Audit Information**

In accordance with section 330 of the Companies Act 2014, so far as each of the persons who are directors at the time this report is approved are aware, there is no relevant audit information of which the statutory auditors are unaware. The directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and they have established that the statutory auditors are aware of that information.

## **Accounting Records**

To ensure that adequate accounting records are kept in accordance with Sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the charity's office at St Andrews Community Centre, 468 South Circular Road, Rialto, D08 H51F, Dublin.

Approved by the Board of Directors on 28/03/2023 and Signed on Its Behalf by:

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**Mary Patricia Conway**  
Director

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**Gary Fleming**  
Director

# **Rialto Community Drug Team**

## **DIRECTORS' RESPONSIBILITIES STATEMENT**

for the financial year ended 31 December 2022

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

Irish company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the charity as at the financial year end date and of the net income or expenditure 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 apply them consistently;
- observe the methods and principles in the Statement of Recommended Practice: Accounting and Reporting by Charities;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

The directors are responsible for ensuring that the 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 net income or expenditure of the charity to be determined with reasonable accuracy, enable them to ensure that the financial statements and the Directors' Annual Report comply with Companies Act 2014 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the directors are aware:

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

Approved by the Board of Directors on 28/03/2023 and Signed on Its Behalf by:

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**Mary Patricia Conway**  
Director

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**Gary Fleming**  
Director



# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of Rialto Community Drug Team**

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

#### **Opinion**

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

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the charity as at 31 December 2022 and of its surplus for the financial year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", as applied in accordance with the provisions of the Companies Act 2014 and having regard to the Charities SORP; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

#### **Basis for Opinion**

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are described below in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the Provisions Available for Audits of Small Entities, in the circumstances set out in note 3 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Conclusions Relating to Going Concern**

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

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

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

#### **Other Information**

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

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

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

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

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

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

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

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of Rialto Community Drug Team**

### **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 Directors' Annual Report. The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not complied with by the company. We have nothing to report in this regard.

### **Respective Responsibilities**

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

As explained more fully in the Directors' Responsibilities Statement set out on page 8, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

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

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

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

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


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

## **INDEPENDENT AUDITOR'S REPORT**

### **to the Members of Rialto Community Drug Team**

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

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



\_\_\_\_\_  
**Donal Ryan**

**For and on Behalf of**

**DONAL RYAN & ASSOCIATES**

Chartered Certified Accountants and Statutory Auditor

32 Manor Street

Dublin 7

Ireland

28/03/2023  
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# Rialto Community Drug Team

## STATEMENT OF FINANCIAL ACTIVITIES

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

	Notes	Unrestricted Funds 2022 €	Restricted Funds 2022 €	Total 2022 €	Unrestricted Funds 2021 €	Restricted Funds 2021 €	Total 2021 €
<b>Income</b>							
Charitable activities							
- Grants from governments and other co-funders	4.1	450	511,824	512,274	-	491,527	491,527
Other income	4.2	-	1,976	1,976	2	-	2
<b>Total Income</b>		<b>450</b>	<b>513,800</b>	<b>514,250</b>	<b>2</b>	<b>491,527</b>	<b>491,529</b>
<b>Expenditure</b>							
Charitable activities	6.1	5,596	508,208	513,804	-	491,976	491,976
<b>Net Income/(Expenditure)</b>		<b>(5,146)</b>	<b>5,592</b>	<b>446</b>	<b>2</b>	<b>(449)</b>	<b>(447)</b>
Transfers between funds		-	-	-	-	-	-
<b>Net Movement in Funds for the Financial Year</b>		<b>(5,146)</b>	<b>5,592</b>	<b>446</b>	<b>2</b>	<b>(449)</b>	<b>(447)</b>
<b>Reconciliation of Funds</b>							
Balances brought forward at 1 January 2022	13	41,715	25,240	66,955	41,713	25,689	67,402
<b>Balances Carried Forward at 31 December 2022</b>		<b>36,569</b>	<b>30,832</b>	<b>67,401</b>	<b>41,715</b>	<b>25,240</b>	<b>66,955</b>

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

Approved by the Board of Directors on 28/03/2023 and Signed on Its Behalf by:

\_\_\_\_\_  
Mary Patricia Conway  
Director

\_\_\_\_\_  
Gary Fleming  
Director

# Rialto Community Drug Team

## BALANCE SHEET

as at 31 December 2022

		2022	2021
	Notes	€	€
<b>Fixed Assets</b>			
Tangible assets	10	5,067	7,959
<b>Current Assets</b>			
Cash at bank and in hand		82,889	93,041
<b>Creditors: Amounts Falling Due within One Year</b>	11	(20,555)	(34,045)
<b>Net Current Assets</b>		62,334	58,996
<b>Total Assets Less Current Liabilities</b>		67,401	66,955
<b>Funds</b>			
Restricted trust funds		30,832	25,240
General fund (unrestricted)		36,569	41,715
<b>Total Funds</b>	13	67,401	66,955

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

Approved by the Board of Directors on 28/03/2023 and Signed on Its Behalf by:

\_\_\_\_\_  
**Mary Patricia Conway**  
 Director

\_\_\_\_\_  
**Gary Fleming**  
 Director

**Rialto Community Drug Team**  
**STATEMENT OF CASH FLOWS**  
for the financial year ended 31 December 2022

	Notes	2022 €	2021 €
<b>Cash Flows from Operating Activities</b>			
Net movement in funds		446	(447)
Adjustments for:			
Depreciation		2,892	2,892
Interest receivable and similar income		-	(2)
		<u>3,338</u>	<u>2,443</u>
Movements in working capital:			
Movement in creditors		(13,490)	19,023
		<u>(10,152)</u>	<u>21,466</u>
Cash generated from operations			
<b>Cash Flows from Investing Activities</b>			
Interest received		-	2
		<u>-</u>	<u>2</u>
<b>Net Increase in Cash and Cash Equivalents</b>		<b>(10,152)</b>	<b>21,468</b>
<b>Cash and Cash Equivalents at 1 January 2022</b>		<b>93,041</b>	<b>71,573</b>
		<u>93,041</u>	<u>71,573</u>
<b>Cash and Cash Equivalents at 31 December 2022</b>	<b>16</b>	<b>82,889</b>	<b>93,041</b>
		<u>82,889</u>	<u>93,041</u>

# Rialto Community Drug Team

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2022

### 1. GENERAL INFORMATION

Rialto Community Drug Team is a company limited by guarantee incorporated in the Republic of Ireland. The registered office of the charity is St Andrews Community Centre, 468 South Circular Road, Rialto, D08 H51F, Dublin which is also the principal place of business of the charity. The financial statements have been presented in Euro (€) which is also the functional currency of the charity.

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

#### Basis of Preparation

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice ("SORP") "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102".

The charity has applied the Charities SORP on a voluntary basis as its application is not a requirement of the current regulations for charities registered in the Republic of Ireland.

As permitted by the Companies Act 2014, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats, as outlined in the Companies Act 2014, are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

#### Statement of Compliance

The financial statements of the charity for the financial year ended 31 December 2022 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

#### Income

Income is recognised by inclusion in the Statement of Financial Activities only when the charity 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 charity.

#### 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 charity. Income from government and other co-funders is recognised when the charity 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 charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity 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 charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity 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 charity is notified of entitlement.

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

# Rialto Community Drug Team

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2022

continued

### Expenditure

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

### Employee Benefits

The charity provides a range of benefits to employees, including paid holiday arrangements.

Short term benefits, including holiday pay and other similar non-monetary benefits are recognised as an expense in the period in which the service is received.

The RCDT operates a weekly payroll schedule and as a result, there are 53 payroll weeks which occurs every four years. The RCDT ensures plans are in place to pay the 53rd week when it arises and remain within budget.

### Fund Accounting

RCDT receives funding which is categorised as Restricted or Unrestricted funds, in accordance with SORP and outlined in below paragraph:

#### 1) 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 charity.

#### 2) 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 charity.

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.

### Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment - 12.5% Straight line

### Cash at Bank and in Hand

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

### Taxation

The company is a revenue approved charity and is therefore exempt from corporate taxation in accordance with sections 207, 208 and related sections, of the Taxes Consolidation Act 1997, as amended. Irrecoverable valued added tax is expensed as incurred.

## 3. PROVISIONS AVAILABLE FOR AUDITS OF SMALL ENTITIES

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

## 4. INCOME

### 4.1 CHARITABLE ACTIVITIES

	Unrestricted Funds €	Restricted Funds €	2022 €	2021 €
Grants received	450	511,824	512,274	491,527



# Rialto Community Drug Team

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2022

continued

<b>4.2</b>	<b>OTHER INCOME</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2022</b>	<b>2021</b>
		<b>€</b>	<b>€</b>	<b>€</b>	<b>€</b>
	Bank interest	-	-	-	2
	Social Welfare Refund	-	1,976	1,976	-
		-	1,976	1,976	2
<b>5.</b>	<b>Grants Received Breakdown</b>			<b>2022</b>	<b>2021</b>
				<b>€</b>	<b>€</b>
	HSE - Section 39 - Restricted			231,244	231,244
	Canal Communities Drug Task Force / HSE - Restricted			131,425	131,425
	Homeless Worker - Restricted			59,760	59,760
	Prison Worker - Restricted			47,667	47,667
	Canal Communities Drugs Task Force Programmes - Restricted			332	6,525
	H.S.E Pay Restoration - Restricted			17,347	14,906
	Ministerial Fund			7,000	-
	Target Intervention Funding			17,049	-
	PCI College			450	-
				512,274	491,527
<b>6.</b>	<b>EXPENDITURE</b>				
<b>6.1</b>	<b>CHARITABLE ACTIVITIES</b>	<b>Direct Costs</b>	<b>Other Costs</b>	<b>Support Costs</b>	<b>2022</b>
		<b>€</b>	<b>€</b>	<b>€</b>	<b>2021</b>
					<b>€</b>
	Salaries, Social Welfare and Other Staff Costs	400,237	-	-	400,237
	Direct Programme Costs	56,174	-	-	56,174
	Rent Payable	13,200	-	-	13,200
	Water Rates	713	-	-	713
	Insurance	2,834	-	-	2,834
	Light and Heat	8,154	-	-	8,154
	Cleaning and Canteen	635	-	-	635
	Repairs and Maintenance	5,629	-	-	5,629
	Office & Administration Costs	11,818	-	-	11,818
	Bank Charges	498	-	-	498
	Depreciation	2,892	-	-	2,892
	IT Costs & Equipments	4,234	-	-	4,234
	Governance Costs (Note 6.2)	-	6,786	-	6,786
		507,018	6,786	-	513,804
<b>6.2</b>	<b>GOVERNANCE COSTS</b>	<b>Direct Costs</b>	<b>Other Costs</b>	<b>Support Costs</b>	<b>2022</b>
		<b>€</b>	<b>€</b>	<b>€</b>	<b>2021</b>
					<b>€</b>
	Governance Cost	-	3,125	-	3,125
	Audit fee	-	3,661	-	3,661
		-	6,786	-	6,786
<b>7.</b>	<b>NET INCOME</b>			<b>2022</b>	<b>2021</b>
				<b>€</b>	<b>€</b>
	<b>Net Income Is Stated After Charging/(Crediting):</b>				
	Depreciation of tangible assets			2,892	2,892
	Auditor's remuneration:				
	- audit services			3,661	3,661

**Rialto Community Drug Team**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2022

continued

**8. EMPLOYEES AND REMUNERATION**

**Number of Employees**

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

	<b>2022 Number</b>	<b>2021 Number</b>
Administration	<b>1</b>	<b>1</b>
Staff	<b>8</b>	<b>7</b>
	<b>9</b>	<b>8</b>

The staff costs comprise:

	<b>2022 €</b>	<b>2021 €</b>
Wages and salaries	<b>360,803</b>	348,489
Social security costs	<b>39,434</b>	38,145
	<b>400,237</b>	<b>386,634</b>

**9. EMPLOYEE BENEFIT**

The Charity has a total of one employee whose total employee benefits (excluding employer pension costs) for the reporting period exceeds €60,000 and a table has been prepared below to accompany the report as required under DPE 022/05/2013 Circular: 13/2014.

	<b>Number of Employees</b>	<b>Number of Employees</b>
€60,000 - €70,000	<b>1</b>	<b>1</b>

None of the directors received remuneration or benefits for their services during the year ending 2022 or 2021.

**10. TANGIBLE FIXED ASSETS**

	<b>Fixtures, fittings and equipment €</b>	<b>Total €</b>
<b>Cost</b>		
At 31 December 2022	23,133	23,133
<b>Depreciation</b>		
At 1 January 2022	15,174	15,174
Charge for the financial year	2,892	2,892
At 31 December 2022	18,066	18,066
<b>Net Book Value</b>		
At 31 December 2022	<b>5,067</b>	<b>5,067</b>
At 31 December 2021	7,959	7,959

# Rialto Community Drug Team

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2022

continued

11. CREDITORS	2022	2021
Amounts Falling Due within One Year	€	€
Taxation and social security costs	8,645	10,734
Other creditors	1,348	1,977
Accruals	3,085	3,084
Deferred Income	7,477	18,250
	<u>20,555</u>	<u>34,045</u>

### 12. State Funding and Other Grants

Agency	Health Service Executive
Government Department	Health Service Executive
Grant Programme	Section 39
Purpose of the Grant	Salaries, Programmes and overheads of the project
Total Grant received	€231,244
Expenditure in the year	€238,789
Term	2022
Received in the year end	31 December 2022
Capital Grant	Nil
Restriction on use	Yes, for purpose of grant.
Agency	Canal Communities Local Drugs Task Force
Government Department	Health Service Executive
Grant Programme	CC2-3
Purpose of the Grant	Salaries, Programmes and overheads of the project
Total Grant received	€131,425
Expenditure in the year	€114,254
Term	2022
Received in the year end	31 December 2022
Capital Grant	Nil
Restriction on use	Yes, for purpose of grant.

# Rialto Community Drug Team

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2022

continued

### Agency

Government Department

Grant Programme

Purpose of the Grant

Total Grant received

Expenditure in the year

Term

Received in the year end

Capital Grant

Restriction on use

### Probation and Welfare

Local Drugs Task Force

CC2-5

Salaries, Programmes and overheads of the project

€47,667

€47,667

2022

31 December 2022

Nil

Yes, for purpose of grant.

### Agency

Government Department

Grant Programme

Purpose of the Grant

Total Grant received

Expenditure in the year

Term

Received in the year end

Capital Grant

Restriction on use

### Social Inclusion

Health Service Executive

Homeless Worker

Salaries, Programmes and overheads of the project

€59,760

€59,684

2022

31 December 2022

Nil

Yes, for purpose of grant.

### Agency

Government Department

Grant Programme

Purpose of the Grant

Deferred income b/fwd from 2021

Total Grant received

Fund (deferred) or due at financial year end (€3,809)

Total grant taken to income in the year

Expenditure in the year

Term

Received in the year end

Capital Grant

Restriction on use

### Canal Communities Local Drugs Task Force

Health Service Executive

Ministerial Fund, Respite Fund, TIF R1, TIF R2 and TIF R3

Supporting Programmes including Men's Health Project, Family Support Project and upgrade of the Children's Centre.

€18,250

€9,940

€24,381

€24,381

2022

31 December 2022

Nil

Yes, for purpose of grant.

# Rialto Community Drug Team

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2022

continued

Agency	HSE - Addiction Services & Social Inclusion
Grant Programme	Pay Restoration
Purpose of the Grant	Support for Projects
Total Grant received	€17,347
Expenditure in the year	€17,347
Term	2022
Received in the year end	31 December 2022
Capital Grant	Nil
Restriction on use	Yes, for purpose of grant.

### 13. RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds €	Restricted Funds €	Total Funds €
At 1 January 2021			
Movement during the financial year	41,713 2	25,689 (449)	67,402 (447)
At 31 December 2021			
Movement during the financial year	41,715 (5,146)	25,240 5,592	66,955 446
At 31 December 2022	<b>36,569</b>	<b>30,832</b>	<b>67,401</b>

### 14. STATUS

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

The liability of the members is limited.

Every member of the charity undertakes to contribute to the assets of the charity in the event of its being wound up while they are members, or within one year thereafter, for the payment of the debts and liabilities of the charity 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.

### 15. CAPITAL COMMITMENTS

The charity had no material capital commitments at the financial year-ended 31 December 2022.

### 16. CASH AND CASH EQUIVALENTS

	2022 €	2021 €
Cash and bank balances	<b>82,889</b>	93,041

### 17. POST-BALANCE SHEET EVENTS

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

### 18. APPROVAL OF FINANCIAL STATEMENTS

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

**RIALTO COMMUNITY DRUG TEAM**

**SUPPLEMENTARY INFORMATION**

**RELATING TO THE FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022**

**NOT COVERED BY THE REPORT OF THE AUDITORS**

## Rialto Community Drug Team

### SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

Operating Statement

for the financial year ended 31 December 2022

	2022 €	2021 €
<b>Income</b>		
Grants	512,274	491,527
Other Income	1,976	-
	<u>514,250</u>	<u>491,527</u>
<b>Cost of Generating Funds</b>		
Programme Costs	49,711	48,674
Team building & Training staff	6,463	1,789
Provisions	1,397	1,158
Wages and salaries	360,803	348,489
Social security costs	39,434	38,145
	<u>457,808</u>	<u>438,255</u>
<b>Gross Surplus</b>	<u>56,442</u>	<u>53,272</u>
<b>Expenses</b>		
Strategic Plan	3,125	-
RDA Overhead	13,200	12,000
Water and Waste Rates	1,077	515
Insurance	2,834	3,273
Light and heat	8,154	5,049
Cleaning and Canteen	635	250
Repairs and maintenance	5,629	6,488
Office Suppliers	1,723	1,874
Advertising	1,503	862
Telephone	3,018	3,475
IT Costs	3,859	3,630
Furniture & Equipments	375	3,089
Travelling and Subsistence	499	556
Governance Costs	958	60
Audit	3,661	3,661
Bank charges	498	490
Sundry expenses	2,356	5,557
Depreciation	2,892	2,892
	<u>55,996</u>	<u>53,721</u>
<b>Miscellaneous Income</b>		
Bank interest	-	2
<b>Net Surplus/(Deficit)</b>	<u>446</u>	<u>(447)</u>

Rialto Community Drug Team

Profit and Loss by Class  
January - December 2022

	C.C.C.L.D.T.,F	COMMUNITY FOUNDATION	D.C.C GRANT	H.S.E PAY RESTORATION	HOMELESS FUNDING	IHREC	MINISTERIAL FUND	MISC	P&WELFARE	SECTION 39	TASK FORCE	TF COUNSELLING	TIF R1 APP 2 MENS HEALTH	TIF R1 APP 3	TIF1/21R2 (MEN'S FILM PRODUCTION)	TIF1/21R2 HOLISTICS	TIF2- 21	TOTAL		
Income																				
2999 Deferred Income B/F							7,000				1,500		1,500	1,750			6,500	€18,250		
3000 GRANTS																		€0		
3100 HSE Section 39										231,244								€231,244		
3200 HSE Homeless Worker					59,760													€59,760		
3210 CCLDTF CC2-3LDTF	131,425																	€131,425		
3220 Dept Justice Probation CC2-5 (Prison Links worker)									47,667									€47,667		
3240 3240 HSE Payrestore	3,645			0	3,100					10,602								€17,347		
3260 Target Intervention Funding - Task Force															2,500			€2,500		
3270 CCLDTF Small Grants												2,240						€2,240		
3999 Deferred Income C/F						-3,668					-1,168			-389	-1,050		-1,202	€-7,477		
Total 3000 GRANTS	135,070			0	62,860	-3,668			47,667	241,846	-1,168	2,240		-389	-1,050		1,298	€484,706		
3280 TIF1/21R2 (Holistic Services)																5,000		€5,000		
3800 OTHER INCOME																		€0		
3820 Refunds	32				12				5	47								€96		
3830 Social Welfare Refund										1,976								€1,976		
Total 3800 OTHER INCOME	32				12				5	2,023								€2,072		
Dublin International Film Centre															200			€200		
IHREC						3,668												€3,668		
PCI College								450										€450		
Total Income	€135,102	€0	€0	€0	€62,872	€0	€7,000	€450	€47,672	€243,869	€332	€2,240		€1,111	€700		€1,498	€5,000	€6,500	€514,346
GROSS PROFIT	€135,102	€0	€0	€0	€62,872	€0	€7,000	€450	€47,672	€243,869	€332	€2,240		€1,111	€700		€1,498	€5,000	€6,500	€514,346
Expenses																				
4000 WAGES																			€0	
4005 Wages (net)	58,042				36,117				32,375	157,111									€283,644	
4020 P30 (PAYE/PRSI)	16,957				17,024				12,545	67,923									€114,449	
Total 4000 WAGES	74,999				53,140				44,921	225,033									€398,093	
4100 TEAM BUILDING & TRAINING	3,042				334			2,200	111	444	332								€6,463	
4200 PROVISIONS	455				472				61	409									€1,397	
4300 PROGRAMMES																			€0	
4340 Therapies	1,787				543				33	1,238						5,000			€8,601	
4342 Crisis	80				32				11	220									€343	
4344 Homeless food					1,917														€1,917	
4347 Groups	192	3,960	150		2				1				1,111	700	1,498				€7,614	
4348 Men's Health	5,264																		€5,264	
4350 Prison Worker									422										€422	
4352 Family Therapy	12,050						7,000										6,500		€25,550	
Total 4300 PROGRAMMES	19,373	3,960	150		2,494		7,000		467	1,458			1,111	700	1,498	5,000	6,500		€49,711	
5010 Other Staff Costs	321								300	1,522									€2,144	
5020 OCCUPIERS CONTRIBUTION	4,422				1,650				726	6,402									€13,200	
5100 INSURANCE	960				348				151	1,374									€2,834	
5200 OFFICE SUPPLIES	1,002				267				40	509									€1,819	
5300 IT COSTS	1,298				483				215	1,863									€3,859	
5400 CLEANING & CANTEEN SUPPLIES	187				100				14	334									€635	
5500 ADVERTISING, PROMOTIONS, PUBLICITY	142				869				64	427									€1,503	
5600 MAINTENANCE & REPAIRS	139				52				23	216									€429	
5610 Maintenance Cleaning	5,200																		€5,200	
Total 5600 MAINTENANCE & REPAIRS	5,339				52				23	216									€5,629	
5800 FURNISHINGS & EQUIPMENT	109				45				13	208									€375	
5900 Legal and professional fees																			€0	
5910 Strategic Plan								3,125											€3,125	
Total 5900 Legal and professional fees								3,125											€3,125	
6000 ACCOUNTANCY & AUDIT FEES	1,771				583				25	2,240									€4,619	
6100 Bank charges	167				69				21	242									€498	
6200 TRAVEL & SUSISTENCE	167				67				22	242									€499	
6300 SUNDRY EXPENSES	39				16				5	56			2,240						€2,356	
6500 Utilities																			€0	
6510 Telephone & Broadband	1,163				350				186	1,320									€3,018	
6520 Electricity	1,153				611				216	1,772									€3,753	
6530 Gas	1,551				702				90	2,058									€4,401	
6540 Waste Charges	125				63					177									€364	
6550 Water Rates	148				80			270		215									€713	
Total 6500 Utilities	4,140				1,806			270	492	5,541									€12,250	
Total Expenses	€117,931	€3,960	€150	€0	€62,796	€0	€7,000	€5,595	€47,672	€248,522	€332	€2,240		€1,111	€700		€1,498	€5,000	€6,500	€511,007
Other Expenses																				
7001 Depreciation										2,892									€2,892	



Rialto Community Drug Team

Profit and Loss by Class  
January - December 2022

	C.C.C.L.D.T.,F	COMMUNITY FOUNDATION	D.C.C GRANT	H.S.E PAY RESTORATION	HOMELESS FUNDING	IHREC	MINISTERIAL FUND	MISC	P&WELFARE	SECTION 39	TASK FORCE	TF COUNSELLING	TIF R1 APP 2 MENS HEALTH	TIF R1 APP 3	TIF1/21R2 (MEN'S FILM PRODUCTION)	TIF1/21R2 HOLISTICS	TIF2- 21	TOTAL
Total Other Expenses	€0	€0	€0	€0	€0	€0	€0	€0	€0	€2,892	€0	€0	€0	€0	€0	€0	€0	€2,892
NET EARNINGS	€17,171	€-3,960	€-150	€0	€76	€0	€0	€-5,145	€0	€-7,545	€0	€0	€0	€0	€0	€0	€0	€447