



**Rialto Community Drug Team**

**Annual Report and Audited Financial Statements**

**for the financial year ended 31 December 2024**

## **Rialto Community Drug Team**

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## **Rialto Community Drug Team REFERENCE AND ADMINISTRATIVE INFORMATION**

### **Directors**

Phil Cooley  
Mary Kearney  
Lucy O'Donoghue  
Alison O'Donohoe  
Kerry Byrne  
Breda Galligan  
Caomhin O'Conghaile  
Tony MacCarthaigh  
Daithi Downey  
Ray Hegarty (Resigned 27<sup>th</sup> November 2024)  
Elaine Wall  
Eoghan Deegan (Resigned 26<sup>th</sup> June 2024)

### **Company Secretary**

Elaine Wall

### **Charity Number**

CHY 12559

### **Charities Regulatory Authority Number**

20037031

### **Company Registration Number**

101283

### **Registered Office**

St. Andrews Community Centre,  
468 South Circular Road,  
Rialto,  
Dublin 8

### **Auditors**

O'Gorman Brannigan Purtill & Co. Unlimited Co.  
Chartered Accountants and Statutory Auditors  
22 Bridge Street,  
Ringsend  
Dublin 4.

### **Principal Bankers**

AIB,  
219 Crumlin Road,  
Dublin 12.

# Rialto Community Drug Team DIRECTORS' REPORT

for the financial year ended 31 December 2024

## Mission, Objectives and Strategy

### Mission Statement

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

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 a management committee. This committee must include at least one and no more than two active RDA board directors. The committee meets monthly and considers draft reports of the RCDT manager, which once passed by the management committee are sent to the RDA board for review at their board meetings throughout the year.

### Review of Activities, Achievements and Performance

Rialto Community Drug Team (RCDT) completed a very full programme of activities throughout 2024, responding to the needs of clients in a meaningful and compassionate manner while continuing to monitor and adjust to changes in the addiction and drug scene as they arise. This is always done in collaboration with our community/voluntary and statutory partners.

During 2024 the one-to-one key working sessions continued on an appointment basis with gradual increase of numbers leading to us holding a waiting list at various times during the year. This was achieved along with the other aspects of our comprehensive service including, holistics, family support, homeless & housing support, prison work, outreach and drop-in. RCDT has maintained a resilient, adaptable and focused approach to the many and often complex needs of our clients and monitors new developments in drug use and responses.

RCDT continues to follow the National Drug Strategy 'Reducing Harm, Supporting Recovery' (2017-2025), with our frontline service. In February 2024 we launched our strategic plan 2023-2027 focusing on five strategic goals.

We operate an open-door policy meeting people who need us most. Our focus is a low threshold and harm reduction approach. We also continue to develop creative approaches to our work with the launch of the Blocks 2 animation in 2023 highlighting the impact of Hidden Harm on families impacted by addiction. This creative aspect has been quite advantageous to our operation in terms of acknowledgement, understanding and increased awareness. We continue to provide these quality creative productions to offer insights as to why alcohol and drugs are so powerful. Our Facebook page is also a positive means of communication, reaching out to clients and potential clients regarding RCDT's work and initiatives.

We work hard at offering a 'wrap-around' service where clients can access several critical services once they complete an initial assessment. Our key role in the Canals Community Local Drugs Task Force ensures that a wider range of services remain accessible to all those affected by addiction in some way. The acceptance of drugs in dealing with all types of anxiety grows year on year, particularly the use of cocaine, alcohol, illicit and prescribed tablets in social settings.

### 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 Health Group

## Rialto Community Drug Team DIRECTORS' REPORT

for the financial year ended 31 December 2024

- Family support
- Key-working and Advocacy
- Systemic family therapy service
- Homeless/housing support advice and advocacy
- Community & Street Outreach
- Community Prison links
- Support redevelopment of Dolphin House

While all aspects of RCDT's work continues to develop and we are now constrained by our funding resources. Unfortunately, the increasing need for additional support, particularly in family support, prison links and club drugs areas has led to us seeking additional supports from our funders through our SLA and other means. No new resources have been agreed. However, we continue to make funding a priority. Although the 8% increase in pay awarded through the WRC has helped, there are residual anomalies in funding streams which the management are trying to address with funders. The designation of an oversight agency in respect of the community prison links (CPL) post is still outstanding. RCDT continues to make an impressive difference in the lives of those who seek support for this service Recovery is possible.

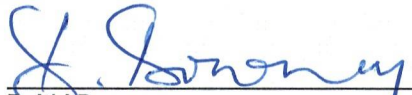
In accordance with the Constitution, the directors retire by rotation and, being eligible, offer themselves for re-election.

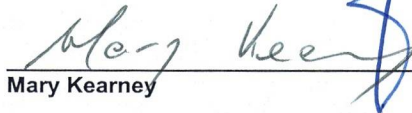
### Compliance with Sector-Wide Legislation and Standards

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 Charities SORP (FRS 102)

Approved on 25/6/25 and signed by:

  
Daithi Downey

  
Mary Kearney

# **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 ('the Charity') for the financial year ended 31 December 2024 which comprise the Statement of Financial Activities, the Balance Sheet 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" 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 2024 and of its deficit for the financial year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"; and
- have been properly prepared in accordance with the requirements of the Charities Act 2011.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described below in the Auditor's responsibilities for the audit of the financial statements section of our report.

We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and 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 Charities Act 2011**

- the Directors' Report has been prepared in accordance with the Charities Act 2011; and
- 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.

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**

### **Respective responsibilities**

#### **Responsibilities of directors for the financial statements**

As explained more fully in the Directors' Responsibilities Statement set out on page **Error! Bookmark not defined.**, 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, as applicable, matters related to going concern and using the going concern basis of accounting unless they either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

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

#### **Further information regarding the scope of our responsibilities as auditor**

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgement and maintain professional skepticism 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 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.



John O'Gorman

For and on behalf of

**O'GORMAN BRANNIGAN PURTILL & CO. UNLIMITED CO.**

Chartered Accountants and Statutory Auditors

22 Bridge Street,

Ringsend,

Dublin 4

25/6/25

# Rialto Community Drug Team

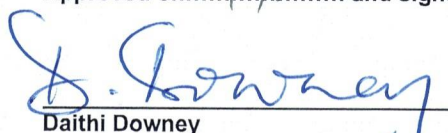
## STATEMENT OF FINANCIAL ACTIVITIES

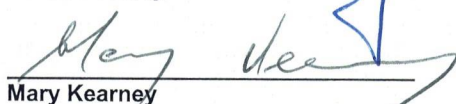
for the financial year ended 31 December 2024

	Notes	Unrestricted Funds 2024 €	Restricted Funds 2024 €	Total Funds 2024 €	Unrestricted Funds 2023 €	Restricted Funds 2023 €	Total Funds 2023 €
<b>Income</b>							
Charitable activities							
■ Grants from governments and other co-funders	3.1	4,557	568,681	573,238	4,328	554,243	558,571
Other income	3.2	85	-	85	1,788	-	1,788
<b>Total income</b>		<b>4,642</b>	<b>568,681</b>	<b>573,323</b>	<b>6,116</b>	<b>554,243</b>	<b>560,359</b>
<b>Expenditure</b>							
Charitable activities	4.1	2,111	593,348	595,459	17,052	557,259	574,311
<b>Net income/(expenditure)</b>		<b>2,531</b>	<b>(24,667)</b>	<b>(22,136)</b>	<b>(10,936)</b>	<b>(3,016)</b>	<b>(13,952)</b>
Transfers between funds		-	-	-	-	-	-
<b>Net movement in funds for the financial year</b>		<b>2,531</b>	<b>(24,667)</b>	<b>(22,136)</b>	<b>(10,936)</b>	<b>(3,016)</b>	<b>(13,952)</b>
<b>Reconciliation of funds:</b>							
Total funds beginning of the year	15	25,633	27,816	53,449	36,569	30,832	67,401
<b>Total funds at the end of the year</b>		<b>28,164</b>	<b>3,149</b>	<b>31,313</b>	<b>25,633</b>	<b>27,816</b>	<b>53,449</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 on 25/6/25 and signed by:


  
Daithi Downey

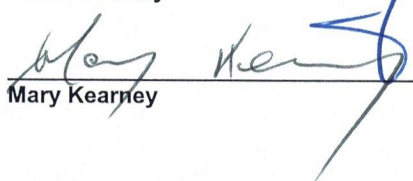
  
Mary Kearney

**Rialto Community Drug Team**  
**BALANCE SHEET**  
as at 31 December 2024

	Notes	2024 €	2023 €
<b>Fixed Assets</b>			
Tangible assets	9	-	2,175
<b>Current Assets</b>			
Debtors	10	7,989	-
Cash at bank and in hand		85,692	80,565
		93,681	80,565
<b>Creditors: Amounts falling due within one year</b>	11	(62,368)	(29,291)
<b>Net Current Assets</b>		31,313	51,274
<b>Total Assets less Current Liabilities</b>		31,313	53,449
<b>Funds</b>			
Restricted trust funds		3,149	27,816
General fund (unrestricted)		28,164	25,633
<b>Total funds</b>	15	31,313	53,449

Approved on 25/10/25 and signed by:

  
Daithi Downey

  
Mary Kearney

# Rialto Community Drug Team

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

### 1. GENERAL INFORMATION

Rialto Community Drug Team is a project operating as part of Rialto Development Association CLG, a charity incorporated in Ireland. The registered office of the charity 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.

#### Statement of compliance

The financial statements of the charity for the financial year ended 31 December 2024 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".

#### 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 charity.

#### 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.

#### 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 2024

### 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.

### 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

### 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 charity from government agencies and other co-funders, but not yet received at financial year end, is included in debtors.

### Cash at bank and in hand

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

### Taxation

No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

3.	INCOME					
3.1	CHARITABLE ACTIVITIES	Unrestricted Funds	Restricted Funds	2024	2023	
		€	€	€	€	
	Grants from governments and other co-funders:					
	Grants received	-	568,681	568,681	554,243	
	Fundraising & Donations	4,557	-	4,557	4,328	
		<u>4,557</u>	<u>568,681</u>	<u>573,238</u>	<u>558,571</u>	
3.2	OTHER INCOME	Unrestricted Funds	Restricted Funds	2024	2023	
		€	€	€	€	
	Other income	85	-	85	1,788	
4.	EXPENDITURE					
4.1	CHARITABLE ACTIVITIES	Direct Costs	Other Costs	Support Costs	2024	2023
		€	€	€	€	€
	Repairs and maintenance	2,783	-	-	2,783	13,329
	Water rates	561	-	-	561	626
	Light and heat	7,301	-	-	7,301	11,026
	Bank charges	539	-	-	539	539
	IT costs and equipment	9,214	-	-	9,214	6,665
	Cleaning and canteen	1,528	-	-	1,528	1,290
	Programme costs	89,416	-	-	89,416	92,568
	Staff costs	451,460	-	-	451,460	414,192
	Insurance	2,756	-	-	2,756	2,701
	Office and administration costs	8,122	-	-	8,122	7,550
	Depreciation	2,175	-	-	2,175	2,892
	Rent	13,200	-	-	13,200	13,200

**Rialto Community Drug Team**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2024

Governance Costs (Note 4.2)		-	6,404	-	6,404	7,733
		<u>589,055</u>	<u>6,404</u>	<u>-</u>	<u>595,459</u>	<u>574,311</u>
<b>4.2</b>	<b>GOVERNANCE COSTS</b>	<b>Direct Costs €</b>	<b>Other Costs €</b>	<b>Support Costs €</b>	<b>2024 €</b>	<b>2023 €</b>
	Governance Costs	-	1,383	-	1,383	3,020
	Audit fee	-	5,021	-	5,021	4,713
		<u>-</u>	<u>6,404</u>	<u>-</u>	<u>6,404</u>	<u>7,733</u>
<b>5.</b>	<b>NET INCOME</b>				<b>2024 €</b>	<b>2023 €</b>
	<b>Net Income is stated after charging/(crediting):</b>					
	Depreciation of tangible assets				2,175	2,892
	Auditor's remuneration:					
	- audit services				<u>5,021</u>	<u>4,713</u>
<b>6.</b>	<b>INVESTMENT AND OTHER INCOME</b>				<b>2024 €</b>	<b>2023 €</b>
	Bank interest				<u>85</u>	<u>-</u>
<b>7.</b>	<b>EMPLOYEES AND REMUNERATION</b>					
	<b>Number of employees</b>					
	The average number of persons employed during the financial year was as follows:					
					<b>2024 Number</b>	<b>2023 Number</b>
	Administration				1	1
	Staff				<u>8</u>	<u>8</u>
					<u>9</u>	<u>9</u>
	The staff costs comprise:					
					<b>2024 €</b>	<b>2023 €</b>
	Wages and salaries				406,875	373,725
	Social security costs				44,524	40,467
	Pension costs				61	-
					<u>451,460</u>	<u>414,192</u>

**Rialto Community Drug Team**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2024

**8. EMPLOYEE BENEFIT**

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

	<b>2024</b> <b>Number of</b> <b>Employees</b>	<b>2023</b> <b>Number of</b> <b>Employees</b>
€60,000 - €70,000	<u>1</u>	<u>1</u>

None of the directors received remuneration or benefits for their services during the year ending 2023 or 2022.

**9. TANGIBLE FIXED ASSETS**

	<b>Fixtures, fittings and equipment €</b>	<b>Total €</b>
<b>Cost</b>		
At 31 December 2024	<u>23,133</u>	<u>23,133</u>
<b>Depreciation</b>		
At 1 January 2024	20,958	20,958
Charge for the financial year	<u>2,175</u>	<u>2,175</u>
At 31 December 2024	<u>23,133</u>	<u>23,133</u>
<b>Net book value</b>		
At 31 December 2024	<u>-</u>	<u>-</u>
At 31 December 2023	<u>2,175</u>	<u>2,175</u>

**10. DEBTORS**

	<b>2024</b> <b>€</b>	<b>2023</b> <b>€</b>
Other debtors	<u>7,989</u>	<u>-</u>
	<u>7,989</u>	<u>-</u>

**11. CREDITORS**

**Amounts falling due within one year**

	<b>2024</b> <b>€</b>	<b>2023</b> <b>€</b>
Amounts owed to credit institutions	349	-
Taxation and social security costs (Note 12)	18,625	8,719
Other creditors	3,567	3,444
Accruals	3,085	3,085
Deferred Income	36,742	14,043
	<u>62,368</u>	<u>29,291</u>

**12. TAXATION AND SOCIAL SECURITY**

	<b>2024</b> <b>€</b>	<b>2023</b> <b>€</b>
<b>Creditors:</b>		
PAYE / PRSI	<u>18,625</u>	<u>8,719</u>

**Rialto Community Drug Team**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2024

**13. STATE FUNDING**

**Agency**

Government Department  
Grant Programme  
Purpose of the Grant  
Term  
Total Grant Awarded  
Amount of grant taken as income in the  
current financial statements  
Grant deferred or due at financial year end  
Capital Grant  
Restrictions on use, if any

**Agency**

Department of Health  
Grant Programme  
Purpose of the Grant  
Term  
Total Grant Awarded  
Amount of grant taken as income in the  
current financial statements  
Grant deferred or due at financial year end  
Capital Grant  
Restriction on use, if any

**Agency**

Government Department  
Grant Programme  
Purpose of the Grant  
Term  
Total Grant Awarded  
Amount of grant taken as income in the  
current financial statements  
Grant deferred or due at financial year end  
Capital Grant  
Restrictions on use, if any

**Agency**

Government Department  
Grant Programme  
Purpose of the Grant  
Term  
Total Grant Awarded  
Amount of the grant taken to income in the  
current financial statements  
Grant deferred or due at the financial year  
end  
Capital Grant  
Restrictions on use, if any

**HSE**

Department of Health  
Section 39  
Salaries, Programmes and overheads of the project  
31st December 2024  
€295,418  
€295,418  
€0  
€0  
Yes, for the purposes of the grant

**Canal Communities Local Drugs Task Force**

HSE  
CC2-3  
Salaries, Programmes and overheads of the project  
31st December 2024  
€131,425  
€131,425  
€0  
€0  
Yes, for the purposes of the grant

**Social Inclusion**

HSE  
Homeless Worker  
Salaries, Programmes and Overheads of the project  
31st December 2024  
€66,375  
€59,760  
€6,615 deferred to 2025  
€0  
Yes, for the purposes of the grant

**Probation and Welfare**

Local Drugs Task Force  
CC2-5  
Salaries, Programmes and overheads of the project  
31st December 2024  
€47,667  
€47,667  
€0  
€0  
Yes, for the purposes of the grant

# Rialto Community Drug Team

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

### Agency

Government Department  
Grant Programme

Purpose of the Grant

Term

Deferred Income b/fwd from 2023

Total grant awarded

Amount of the grant taken to income in the  
current financial statements

Grant amounts deferred or due at financial  
year end

Capital Grant

Restriction on use, if any

### Canal Communities Local Drugs Task Force

HSE

Ministerial Fund, Respite Fund, TIF R1, TIF R2 and  
TIFR3

Supporting programmes including Men's Health Project,  
Family Support Project, Holistics & Counselling  
31st December 2024

€9,666

€34,121

€27,405

€16,383 deferred to 2025

€0

Yes, for the purposes of the grant

### Agency

Government Department  
Grant Programme

Purpose of the Grant

Term

Deferred income b/fwd from 2023

Total Grant awarded

Amount of the grant taken to income in the  
current financial statements

Grant amounts deferred or due at the  
financial year end

Capital Grant

Restriction on use, if any

### HSE

Department of Health

Family Support Lottery

Homeless Film production

31st December 2024

€3,900

€13,500

€6,500

€10,900 deferred to 2025

€0

Yes, for the purposes of the grant

## 14. RESERVES

	2024 €	2023 €
At the beginning of the year	53,449	67,401
Deficit for the financial year	(22,136)	(13,952)
At the end of the year	31,313	53,449

## 15. FUNDS

### 15.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds €	Restricted Funds €	Total Funds €
At 1 January 2023	36,569	30,832	67,401
Movement during the financial year	(10,936)	(3,016)	(13,952)
At 31 December 2023	25,633	27,816	53,449
Movement during the financial year	2,531	(24,667)	(22,136)
At 31 December 2024	28,164	3,149	31,313

# Rialto Community Drug Team

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

### 15.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 January 2024 €	Income €	Expenditure €	Transfers between funds €	Balance 31 December 2024 €
<b>Restricted funds</b>					
Restricted	27,816	568,681	593,348	-	3,149
<b>Unrestricted funds</b>					
Unrestricted General	25,633	4,642	2,111	-	28,164
<b>Total funds</b>	<b>53,449</b>	<b>573,323</b>	<b>595,459</b>	<b>-</b>	<b>31,313</b>

### 15.3 ANALYSIS OF NET ASSETS BY FUND

	Current assets €	Current liabilities €	Total €
Restricted trust funds	86,717	(55,404)	31,313
	<b>86,717</b>	<b>(55,404)</b>	<b>31,313</b>

### 16. CAPITAL COMMITMENTS

The charity had no material capital commitments at the financial year-ended 31 December 2024.

### 17. POST-BALANCE SHEET EVENTS

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

18. Grants Received Breakdown	2024 €	2023 €
HSE - Section 39 - Restricted	257,694	255,649
Canal Communities Drug Task Force/HSE - Restricted	131,425	141,872
Homeless Worker - Restricted	59,760	66,805
Prison Worker - Restricted	47,667	49,335
Respite	-	3,160
Target Intervention Funding	-	14,682
Additional WRC/HSE Pay Restoration - Restricted	37,724	-
Homeless Film Project	6,500	6,100
Other Grants	27,405	16,640
	<b>568,175</b>	<b>554,243</b>

**RIALTO COMMUNITY DRUG TEAM**

**SUPPLEMENTARY INFORMATION**

**RELATING TO THE FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024**

**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 2024

	2024 €	2023 €
<b>Income</b>		
Grants	568,681	554,243
Fundraising & Donations	4,557	4,328
Other Income	-	1,788
	<u>573,238</u>	<u>560,359</u>
<b>Cost of generating funds</b>		
Programme Costs	85,659	88,227
Team building & Training Staff	3,757	4,341
Provisions	662	719
Wages and salaries	406,875	373,725
Social security costs	44,524	40,467
Staff pension scheme costs	61	-
	<u>541,538</u>	<u>507,479</u>
<b>Gross surplus</b>	<u>31,700</u>	<u>52,880</u>
<b>Expenses</b>		
Strategic Plan	1,383	3,020
RDA Overhead	13,200	13,200
Water and waste rates	921	1,053
Insurance	2,756	2,701
Light and heat	7,301	11,026
Cleaning and canteen	1,528	1,290
Repairs and maintenance	2,783	13,329
Office supplies	1,987	1,549
Advertising	1,309	846
Telephone	3,168	3,470
IT costs	6,849	2,628
Furniture and Equipment	2,365	4,037
Travelling and subsistence	484	364
Auditor's/Independent Examiner's remuneration	5,021	4,713
Bank charges	539	539
Sundry expenses	152	175
Depreciation	2,175	2,892
	<u>53,921</u>	<u>66,832</u>
<b>Miscellaneous income</b>		
Bank interest	85	-
<b>Net deficit</b>	<u>(22,136)</u>	<u>(13,952)</u>