



Rialto Community Drug Team
Annual Report and Audited Financial Statements
for the financial year ended 31 December 2025

Rialto Community Drug Team

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Rialto Community Drug Team

REFERENCE AND ADMINISTRATIVE INFORMATION

Auditors

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

Rialto Community Drug Team

DIRECTORS' REPORT

for the financial year ended 31 December 2025

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 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 every 6 weeks in advance of the RDA board meeting. Reports from the RCDT manager are drafted, passed by the management committee and sent to the RDA board for 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 2025, 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 2025 the one-to-one key working sessions continued on an appointment basis with gradual increase of numbers however we avoided the use of a waiting list. 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. We, along with many other organisations in the sector have raised our concerns about the lack of consultation and adoption of the recommendations by the Citizens Assembly on Drugs (2025). In February 2024 we launched our strategic plan 2023-2027 focusing on five strategic goals. This is reviewed and updated in 2025.

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 planned launch of the Blocks 3 animation in 2026 highlighting the impact of Hidden Harm on families impacted by addiction. This will be accompanied by a film highlighting the issues facing those in addiction and homelessness. Throughout 2025 RCDT took leading roles in two significant pieces of research namely 'Data review for the Canals Task Force area' and 'The impact of Hidden Harm', to be launched in early 2026.

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.

Rialto Community Drug Team DIRECTORS' REPORT

for the financial year ended 31 December 2025

Services Provided by RCDT

- Low Threshold Service
- Drop-in
- Health Promotion
- Crisis intervention
- Counselling, Assessments and Referrals
- Complementary Therapies
- Chemsex and club drug support
- Alcohol Awareness Programme
- Women's Family Support Group
- Men's Health Group
- 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

Our Facebook page continues to be a positive means of communication reaching out to clients and potential clients regarding RCDT's work and initiatives.

All aspects of RCDT's work continue to develop and we are now constrained mainly by funding resources. Unfortunately, the increase in need for additional support particularly in family support, prison links and club drugs has seen the service seek additional support from our funders through our SLA and other means. No new resources have been received however we continue to make this a priority. While we welcome the 8% pay award (2024-2026) through the WRC there are still anomalies in funding streams which the management are trying to address with funders. The community prison links (CPL) post oversight and funding stream will be moving from Dept. of Justice to the HSE.

RCDT continues to make a very impressive difference in the lives of those who seek support in this service. Recovery is possible.

Financial Review

The results for the financial year are set out on page 10 and additional notes are provided showing income and expenditure in greater detail.

Results and Dividends

At the end of the financial year the charity has assets of €73,414 (2024 - €93,681) and liabilities of €51,936 (2024 - €62,368). The net assets of the charity have decreased by €(9,835).

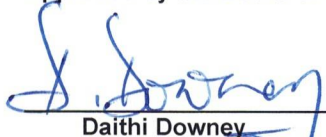
In accordance with the Constitution, the Directors retire by rotation and, being eligible, offer themselves for re-election.

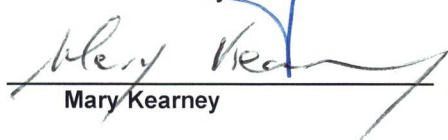
Compliance with Sector-Wide Legislation and Standards

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 by the Board of Directors on 23rd June 2026 and signed on its behalf by:



Daithi Downey

Mary Kearney

Rialto Community Drug Team DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2025

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

The law applicable to charities in England and Wales requires the Directors to prepare financial statements for each financial year which 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 surplus or deficit of the charity and otherwise comply with the Charities Act 2011.

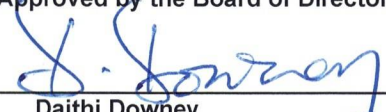
In preparing these financial statements, the Directors are required to:

- 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 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 charity will continue in operation.

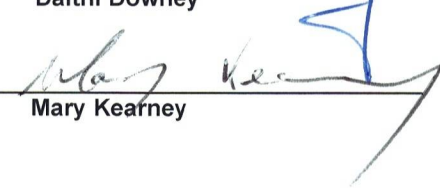
The Directors confirm that they have complied with the above requirements in preparing the financial statements.

The Directors are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. 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.

Approved by the Board of Directors on 23rd June 2026 and signed on its behalf 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 2025 which comprise the Statement of Financial Activities, 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" 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 2025 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

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 6, 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 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.

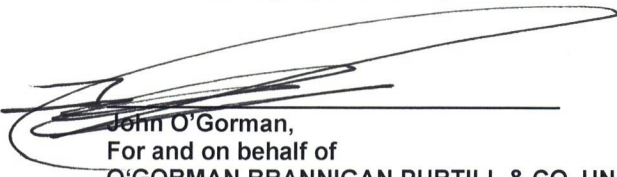
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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 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.

23rd June 2026

Rialto Community Drug Team

STATEMENT OF FINANCIAL ACTIVITIES

for the financial year ended 31 December 2025

	Notes	Unrestricted Funds 2025 €	Restricted Funds 2025 €	Total Funds 2025 €	Unrestricted Funds 2024 €	Restricted Funds 2024 €	Total Funds 2024 €
Income							
Charitable activities							
■ Grants from governments and other co-funders	3.1	47	577,220	577,267	4,557	568,174	572,731
Other income	3.2	2,288	-	2,288	85	507	592
Total income		2,335	577,220	579,555	4,642	568,681	573,323
Expenditure							
Charitable activities	4.1	358	589,032	589,390	2,111	593,348	595,459
Net income/(expenditure)		1,977	(11,812)	(9,835)	2,531	(24,667)	(22,136)
Transfers between funds		-	-	-	-	-	-
Net movement in funds for the financial year		1,977	(11,812)	(9,835)	2,531	(24,667)	(22,136)
Reconciliation of funds:							
Total funds beginning of the year	16	28,164	3,149	31,313	25,633	27,816	53,449
Total funds at the end of the year		30,141	(8,663)	21,478	28,164	3,149	31,313

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

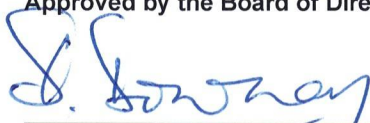
Rialto Community Drug Team

BALANCE SHEET

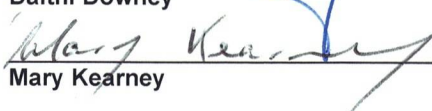
as at 31 December 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	9	2,273	-
Current Assets			
Debtors	10	-	7,989
Cash at bank and in hand	11	71,141	85,692
		71,141	93,681
Creditors: Amounts falling due within one year	12	(51,936)	(62,368)
Net Current Assets		19,205	31,313
Total Assets less Current Liabilities		21,478	31,313
Funds			
Restricted trust funds		(8,663)	3,149
General fund (unrestricted)		30,141	28,164
Total funds	16	21,478	31,313

Approved by the Board of Directors and authorised for issue on 23rd June 2026 and signed on its behalf by



Daithi Downey



Mary Kearney

Rialto Community Drug Team

STATEMENT OF CASH FLOWS

for the financial year ended 31 December 2025

	Notes	2025 €	2024 €
Cash flows from operating activities			
Net movement in funds		(9,835)	(22,136)
Adjustments for:			
Depreciation		325	2,175
Interest receivable and similar income		(80)	(85)
		<u>(9,590)</u>	<u>(20,046)</u>
Movements in working capital:			
Movement in debtors		7,989	(7,989)
Movement in creditors		(10,143)	32,728
		<u>(11,744)</u>	<u>4,693</u>
Cash flows from investing activities			
Interest received		80	85
Payments to acquire tangible assets		(2,598)	-
		<u>(2,518)</u>	<u>85</u>
Net (decrease)/increase in cash and cash equivalents		(14,262)	4,778
Cash and cash equivalents at the beginning of the year		85,343	80,565
Cash and cash equivalents at the end of the year	11	<u>71,081</u>	<u>85,343</u>

Rialto Community Drug Team

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

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 2025 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 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 includes 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 2025

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	2025	2024
			€	€	€	€
	Grants from governments and other co-funders:					
	Grants received		-	577,220	577,220	568,174
	Fundraising & Donations		47	-	47	4,557
			47	577,220	577,267	572,731
3.2	OTHER INCOME		Unrestricted Funds	Restricted Funds	2025	2024
			€	€	€	€
	Other income		2,288	-	2,288	592
4.	EXPENDITURE					
4.1	CHARITABLE ACTIVITIES	Direct Costs	Other Costs	Support Costs	2025	2024
		€	€	€	€	€
	Repairs and maintenance	4,675	-	-	4,675	2,783
	Water rates	556	-	-	556	561
	Light and heat	7,924	-	-	7,924	7,301
	Bank charges	620	-	-	620	539
	IT costs and equipment	9,347	-	-	9,347	9,214
	Cleaning and canteen	2,271	-	-	2,271	1,528
	Programme costs	94,260	-	-	94,260	89,416
	Staff costs	438,794	-	-	438,794	451,460
	Insurance	2,969	-	-	2,969	2,756
	Office and administration costs	9,164	-	-	9,164	8,122
	Depreciation	325	-	-	325	2,175
	Rent	13,200	-	-	13,200	13,200

Rialto Community Drug Team
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

Governance Costs (Note 4.2)		-	5,285	-	5,285	6,404
		584,105	5,285	-	589,390	595,459
4.2	GOVERNANCE COSTS	Direct Costs	Other Costs	Support Costs	2025	2024
		€	€	€	€	€
	Governance Costs	-	1,500	-	1,500	1,383
	Audit fee	-	3,785	-	3,785	5,021
		-	5,285	-	5,285	6,404
5.	NET INCOME				2025	2024
					€	€
	Net Income is stated after charging/(crediting):					
	Depreciation of tangible assets				325	2,175
	Auditor's remuneration:					
	- audit services				3,785	5,021
6.	INVESTMENT AND OTHER INCOME				2025	2024
					€	€
	Bank interest				80	85
7.	EMPLOYEES AND REMUNERATION					
	Number of employees					
	The average number of people employed (including executive Directors) during the financial year was as follows:					
					2025	2024
					Number	Number
	Administration				1	1
	Staff				8	8
					9	9
	The staff costs comprise:				2025	2024
					€	€
	Wages and salaries				395,101	406,875
	Social security costs				43,645	44,524
	Pension costs				48	61
					438,794	451,460

Rialto Community Drug Team
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

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:

	2025 Number of Employees	2024 Number of Employees
€60,000 - €70,000	1	1

None of the directors received remuneration or benefits for their services during the year ending 2025 or 2024.

9. TANGIBLE FIXED ASSETS

	Fixtures, fittings and equipment €	Total €
Cost		
At 1 January 2025	23,133	23,133
Additions	2,598	2,598
At 31 December 2025	25,731	25,731
Depreciation		
At 1 January 2025	23,133	23,133
Charge for the financial year	325	325
At 31 December 2025	23,458	23,458
Net book value		
At 31 December 2025	2,273	2,273

10. DEBTORS

	2025 €	2024 €
Other debtors	-	7,989
	-	7,989

11. CASH AND CASH EQUIVALENTS

	2025 €	2024 €
Cash and bank balances	71,141	85,692
Bank overdrafts	(60)	(349)
	71,081	85,343

12. CREDITORS

Amounts falling due within one year

	2025 €	2024 €
Amounts owed to credit institutions	60	349
Taxation and social security costs (Note 13)	22,712	18,625
Other creditors	3,878	3,567
Accruals	3,085	3,085
Deferred Income	22,201	36,742
	51,936	62,368

Rialto Community Drug Team
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

13. TAXATION AND SOCIAL SECURITY	2025	2024
	€	€
Creditors:		
PAYE / PRSI	22,712	18,625
14. STATE FUNDING		
Agency	HSE	
Government Department	Department of Health	
Grant Programme	Section 39	
Purpose of the Grant	Salaries, Programmes and overheads of the project	
Term	31st December 2025	
Deferred Grant b/fwd	€0	
Grant received in the year	€276,752	
Grant deferred or due at financial year end	€0	
Amount of grant taken as income in the current financial statements	€276,752	
Capital Grant	Nil	
Restrictions on use, if any	Yes, for the purposes of the grant	
Agency	Canal Communities Local Drugs Task Force	
Department of Health	HSE	
Grant Programme	CC2-3	
Purpose of the Grant	Salaries, Programmes and overheads of the project	
Term	31st December 2025	
Deferred Grant b/fwd	€0	
Grant received in the year	€145,465	
Grant deferred or due at financial year end	€0	
Amount of grant taken as income in the current financial statements	€145,465	
Capital Grant	Nil	
Restriction on use, if any	Yes, for the purposes of the grant	
Agency	Social Inclusion	
Government Department	HSE	
Grant Programme	Homeless Worker	
Purpose of the Grant	Salaries, Programmes and Overheads of the project	
Term	31st December 2025	
Deferred Grant b/fwd	€0	
Grant received in the year	€72,050	
Grant deferred or due at financial year end	€0	
Amount of grant taken as income in the current financial statements	€72,050	
Capital Grant	Nil	
Restrictions on use, if any	Yes, for the purposes of the grant	
Agency	Probation and Welfare	
Government Department	Local Drugs Task Force	
Grant Programme	CC2-5	
Purpose of the Grant	Salaries, Programmes and overheads of the project	
Term	31st December 2025	
Deferred Grant b/fwd	€0	
Grant received in the year	€56,088	
Grant deferred or due at the financial year end	€0	
Amount of the grant taken to income in the current financial statements	€56,088	
Capital Grant	Nil	
Restrictions on use, if any	Yes, for the purposes of the grant	

Rialto Community Drug Team

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

Agency

Government Department
Grant Programme

Purpose of the Grant

Term

Deferred Grant b/fwd

Grant received in the year

Grant amounts deferred or due at financial
year end

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

Capital Grant

Restriction on use, if any

Agency

Government Department
Grant Programme

Purpose of the Grant

Term

Deferred Grant b/fwd

Grant received in the year

Grant amounts deferred or due at the
financial year end

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

Capital Grant

Restriction on use, if any

Agency

Government Department

Grant Programme

Purpose of Grant

Term

Deferred Grant b/fwd

Grant received in the year

Grant deferred or due at the year end

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

Capital Grant

Restrictions on use, if any

Canal Communities Local Drugs Task Force

HSE

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

Supporting programmes including Men's Health Project,
Family Support Project, Holistics & Counselling
31st December 2025

€16,383

€20,742

€16,676 deferred to 2026

€20,450

Nil

Yes, for the purposes of the grant

HSE

Department of Health

Family Support Lottery

Homeless Film production

31st December 2025

€10,900

0

€4,485 deferred to 2026

€6,415

€0

Yes, for the purposes of the grant

Dublin City Council

Department of Environment, Community and Local
Government

DCC Community Grants Scheme

Contribution towards running costs of community events
in St Andrews

Expires 31st December 2025

€0

€564

€564 deferred to 2026

€0

Nil

Yes, for the purpose of the grant

15. RESERVES

	2025 €	2024 €
At the beginning of the year	31,313	53,449
Deficit for the financial year	(9,835)	(22,136)
At the end of the year	21,478	31,313

Rialto Community Drug Team

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

16. FUNDS

16.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds €	Restricted Funds €	Total Funds €
At 1 January 2024	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
Movement during the financial year	1,977	(11,812)	(9,835)
At 31 December 2025	<u>30,141</u>	<u>(8,663)</u>	<u>21,478</u>

16.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 January 2025 €	Income €	Expenditure €	Transfers between funds €	Balance 31 December 2025 €
Restricted funds					
Restricted	3,149	577,220	589,032	-	(8,663)
Unrestricted funds					
Unrestricted General	28,164	2,335	358	-	30,140
Total funds	<u>31,313</u>	<u>579,555</u>	<u>589,390</u>	<u>-</u>	<u>21,478</u>

16.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use €	Current assets €	Current liabilities €	Total €
Restricted trust funds	2,273	71,081	(52,869)	20,485
Unrestricted general funds	-	-	993	993
	<u>2,273</u>	<u>71,081</u>	<u>(51,876)</u>	<u>21,478</u>

17. CAPITAL COMMITMENTS

The charity had no material capital commitments at the financial year-ended 31 December 2025.

18. POST-BALANCE SHEET EVENTS

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

19. Grants Received Breakdown

	2025 €	2024 €
HSE - Section 39 - Restricted	276,752	271,563
Canal Communities Drug Task Force/HSE - Restricted	145,465	144,078
Homeless Worker - Restricted	72,050	70,962
Prison Worker - Restricted	56,088	47,667
Homeless Film Project	6,415	6,500
Other Grants	20,450	27,405
	<u>577,220</u>	<u>568,175</u>

RIALTO COMMUNITY DRUG TEAM

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

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 2025

	2025 €	2024 €
Income		
Grants	577,220	568,174
Fundraising & Donations	47	4,557
Other Income	2,208	507
	<u>579,475</u>	<u>573,238</u>
Cost of generating funds		
Programme Costs	89,747	85,659
Team building & Training Staff	4,514	3,757
Provisions	1,463	662
Wages and salaries	395,101	406,875
Social security costs	43,645	44,524
Staff pension scheme costs	48	61
	<u>534,518</u>	<u>541,538</u>
Gross surplus	<u>44,957</u>	<u>31,700</u>
Expenses		
Strategic Plan	1,500	1,383
RDA Overhead	13,200	13,200
Water and waste rates	1,111	921
Insurance	2,969	2,756
Light and heat	7,924	7,301
Cleaning and canteen	2,271	1,528
Repairs and maintenance	4,675	2,783
Office supplies	2,902	1,987
Advertising	295	1,309
Telephone	2,869	3,168
IT costs	3,560	6,849
Furniture and Equipment	5,787	2,365
Travelling and subsistence	759	484
Auditor's/Independent Examiner's remuneration	3,785	5,021
Bank charges	620	539
Sundry expenses	320	152
Depreciation	325	2,175
	<u>54,872</u>	<u>53,921</u>
Miscellaneous income		
Bank interest	80	85
Net deficit	<u>(9,835)</u>	<u>(22,136)</u>