

**Company Number: 307103**  
**Charity Number: CHY 15068**  
**Charities Regulatory Authority Number: RCN 20050979**

**Frontline Make Change**  
**Annual Report and Audited Financial Statements**  
**for the financial year ended 31 December 2022**

## **Frontline Make Change**

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## **Frontline Make Change**

### **REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Directors</b>	Aoife Hannan (Resigned 21 October 2022) Aodán Bourke Michelle Licciardi Colum Ward Mary-Jane Halpin Leo Philomin
<b>Company Secretary</b>	Leo Philomin
<b>Charity Number</b>	CHY 15068
<b>Charities Regulatory Authority Number</b>	RCN 20050979
<b>Company Number</b>	307103
<b>Registered Office and Principal Address</b>	Kavanagh House 135 Emmet Road Inchicore Dublin 8
<b>Auditors</b>	Byrne O'Byrne Accounting & Tax Advisors Limited Certified Public Accountants and Statutory Audit Firm 222-224 Harold's Cross Road Dublin 6w
<b>Bankers</b>	Bank of Ireland 177 Drimnagh Road Walkinstown Dublin 12
<b>Solicitors</b>	F.M. O'Reilly & Co. Red Church Phibsboro Dublin 7

# **Frontline Make Change**

## **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 Frontline Make Change present a summary of its purpose, governance, activities, achievements and finances for the financial year 2022.

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

### **Mission, Objectives and Strategy**

#### **Mission Statement**

Our Mission is to provide effective, evidence-based services that have an impact by not only improving the health of the individual, but also has a lasting positive impact on the wellbeing of their families, friends and the communities in which they live.

#### **Objectives**

- To help those who struggle with a wide variety of substance misuse issues.
- To provide support to parents coping with substance misuse and their children
- To provide support and guidance to family members of those struggling with substance misuse
- To engage in inter-agency and community work.
- To support community employment by the operation of Frontline Bike Shop

#### **Strategy**

- To provide a safe environment where people affected by substance misuse can explore in a non-judgmental way the issues that are impacting on their lives.
- To promote opportunities for individuals to move out of the cycle of addiction.
- To develop opportunities for children and young people to reach their full potential.
- To identify gaps in service provision and initiate local and national responses.
- To promote a better understanding of how the substance misuse problem impacts locally and increase the community awareness of drug and alcohol issues.
- To develop the structures, roles and responsibilities in accordance with the strategic plan.

### **Structure, Governance and Management**

#### **Governance**

The charity is a company limited by guarantee not having a share capital and is governed by its Constitution. It has been granted charitable tax exemption by the Revenue Commissioners in Ireland (CHY 15068) and is a registered charity with the Charities Regulatory Authority (RCN 2005 0979).

# **Frontline Make Change DIRECTORS' ANNUAL REPORT**

for the financial year ended 31 December 2022

## **Review of Activities, Achievements and Performance**

2022 was a busy and successful year for the organisation across all areas of our services. With the country fully reopened following the end of Covid 19 restrictions, clinical operations were restored to pre covid service levels. Our addiction services expanded to the northeast inner city in October 2022. With the support of the HSE CHO 9, a team of 3 were recruited. Sharing offices and resources with the HSE, this is a new model with a central referral hub for all people who suffer with problematic alcohol use.

Our childcare services continue to thrive, and extra funding was secured by a government review of childcare service provision, which will increase the range of interventions we use.

Our social enterprise, Frontline Bikes, had a second successful trading year and supported 4 fulltime positions for clients in recovery. In Q4 2021 we secured significant grant support from the Department of Rural and Community Development to scale up our social enterprise and rehabilitation programme. This has enabled the development of a new premises in Bluebell that provides a professional workshop, training facilities, and upcycling unit. We are also able to locate addiction practitioners on site to assist in the rehabilitation of people in addiction and with criminal justice issues.

The opening of the new facility in May 2022 by Minister Joe O'Brien coincided with the launch of our Strategic Plan 2022-2025. The new plan has been developed to ensure alignment of our vision with government priorities and Slainte care.

## **Financial Review**

The services we provide can only be made available as a result of the grant support and donations we receive from the organisations that put their faith in us to continue to deliver in the communities we serve.

Our addiction services were fully funded by the HSE under Service Level Agreements.

Childcare services were funded by the Department of Children and Youth Affairs and Department of Justice

Our social enterprise retail, training and upcycling facilities are supported by the Department of Community and Rural Development and Dublin City Council as well as sales income from Frontline bikes.

A small amount of additional funding was received as charitable donations to assist with the provision of specific resources.

## **Financial Results**

At the end of the financial year the company has assets of €1,356,245 (2021 - €1,195,519) and liabilities of €770,048 (2021 - €786,889). The net assets of the company have increased by €177,567.

## **Directors and Secretary**

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

Aoife Hannan (Resigned 21 October 2022)

Aodán Bourke

Michelle Licciardi

Colum Ward

Mary-Jane Halpin

Leo Philomin

### **Finance & Risk Sub-Committee:**

- Colum Ward
- Stuart Fraser
- Eimear Byrne
- Eleanor Burke

### **Quality & Safety Sub-Committee**

- Mary-Jane Halpin
- Corrine Doyle
- Jenny Banks (resigned)
- Rachel Wasser

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

The secretary who served throughout the financial year was Leo Philomin.

# Frontline Make Change DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2022

## Compliance with Sector-Wide Legislation and Standards

The company engages pro-actively with legislation, standards and codes which are developed for the sector. Frontline Make Change subscribes to and is compliant with the following:

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

## Business Name

The company adopted the business / trading name "Frontline Make Change" on the 29th of November 2018.

## Auditors

The auditors, Byrne O'Byrne Accounting & Tax Advisors Limited, (Certified Public Accountants) have indicated their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

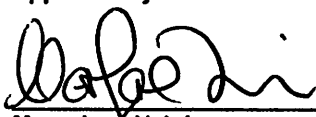
## Statement on Relevant Audit Information


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 company's office at Kavanagh House, 135 Emmet Road, Inchicore, Dublin 8.

Approved by the Board of Directors on 30 June 2023 and signed on its behalf by:

  
\_\_\_\_\_  
Mary-Jane Halpin  
Director

  
\_\_\_\_\_  
Colum Ward  
Director

## Frontline Make Change

# 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 company as at the financial year end date and of the net income or expenditure of the company 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 company will continue in operation.

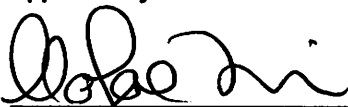
The directors confirm that they have complied with the above requirements in preparing the financial statements.


The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and net income or expenditure of the company 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 company 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 company's auditor in connection with preparing the auditor's report) of which the company'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 company's auditor is aware of that information.

Approved by the Board of Directors on 30 June 2023 and signed on its behalf by:

  
\_\_\_\_\_  
Mary-Jane Halpin  
Director

  
\_\_\_\_\_  
Colum Ward  
Director

# **INDEPENDENT AUDITOR'S REPORT to the Members of Frontline Make Change**

## **Report on the audit of the financial statements**

### **Opinion**

We have audited the company financial statements of Frontline Make Change 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 company 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 company 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 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 company'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 company were sufficient to permit the financial statements to be readily and properly audited and the financial statements are in agreement with the accounting records.

### **Matters on which we are required to report by exception**

Based on the knowledge and understanding of the company 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.



# INDEPENDENT AUDITOR'S REPORT to the Members of Frontline Make Change

## Respective responsibilities

### Responsibilities of directors for the financial statements

As explained more fully in the Directors' Responsibilities Statement set out on page 7, 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 company'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 company 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

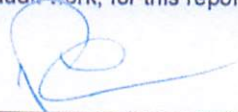
As part of an audit in accordance with ISAs (Ireland), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- 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 company'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 company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our 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 company to cease to continue as a going concern.
- Evaluate the overall presentation, structure, and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

### The purpose of our audit work and to whom we owe our responsibilities

Our report is made solely to the company'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 company'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 company and the company's members, as a body, for our audit work, for this report, or for the opinions we have formed.



Peter Cannon  
for and on behalf of  
**BYRNE O'BYRNE ACCOUNTING & TAX ADVISORS LIMITED**  
Certified Public Accountants and Statutory Audit Firm  
222-224 Harold's Cross Road  
Dublin 6w



# Frontline Make Change

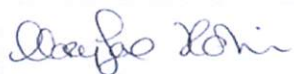
## STATEMENT OF FINANCIAL ACTIVITIES

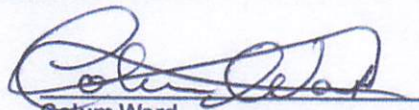
(Incorporating an Income and Expenditure Account)  
for the financial year ended 31 December 2022

	Notes	Unrestricted Funds 2022 €	Restricted Funds 2022 €	Total 2022 €	Unrestricted Funds 2021 €	Restricted Funds 2021 €	Total 2021 €
<b>Incoming Resources</b>							
Voluntary Income	3.1	-	1,713	1,713	66,968	-	66,968
Charitable activities							
Grants from government and other co-funders	3.2	-	1,207,477	1,207,477	-	731,158	731,158
Activities for generating funds	3.3	161,802	-	161,802	160,354	92,180	252,534
<b>Total incoming resources</b>		<b>161,802</b>	<b>1,209,190</b>	<b>1,370,992</b>	<b>227,322</b>	<b>823,338</b>	<b>1,050,660</b>
<b>Resources Expended</b>							
Charitable activities	4.1	44,091	1,108,407	1,152,498	184,741	683,502	868,243
Other expenditure	4.2	2,006	38,921	40,927	4,027	23,946	27,973
<b>Total Resources Expended</b>		<b>46,097</b>	<b>1,147,328</b>	<b>1,193,425</b>	<b>188,768</b>	<b>707,448</b>	<b>896,216</b>
<b>Net incoming/outgoing resources before transfers</b>		<b>115,705</b>	<b>61,862</b>	<b>177,567</b>	<b>38,554</b>	<b>115,890</b>	<b>154,444</b>
Gross transfers between funds		-	-	-	-	-	-
<b>Net movement in funds for the financial year</b>		<b>115,705</b>	<b>61,862</b>	<b>177,567</b>	<b>38,554</b>	<b>115,890</b>	<b>154,444</b>
<b>Reconciliation of funds</b>							
Balances brought forward at 1 January 2022		230,926	177,704	408,630	192,372	61,814	254,186
<b>Balances carried forward at 31 December 2022</b>		<b>346,631</b>	<b>239,566</b>	<b>586,197</b>	<b>230,926</b>	<b>177,704</b>	<b>408,630</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 30 June 2023 and signed on its behalf by:

  
Mary-Jane Halpin  
Director


  
Colm Ward  
Director


**Frontline Make Change**  
**BALANCE SHEET**  
as at 31 December 2022

		2022	2021
	Notes	€	€
<b>Fixed Assets</b>			
Tangible assets	7	<u>770,798</u>	<u>703,318</u>
<b>Current Assets</b>			
Stocks	8	30,798	19,005
Debtors	9	63,007	40,493
Cash at bank and in hand	16	<u>491,642</u>	<u>432,703</u>
		<u>585,447</u>	<u>492,201</u>
<b>Creditors: Amounts falling due within one year</b>	10	<u>(368,761)</u>	<u>(363,824)</u>
<b>Net Current Assets</b>		<u>216,686</u>	<u>128,377</u>
<b>Total Assets less Current Liabilities</b>		<u>987,484</u>	<u>831,695</u>
<b>Grants receivable</b>	11	<u>(401,287)</u>	<u>(423,065)</u>
<b>Net Assets</b>		<u>586,197</u>	<u>408,630</u>
<b>Funds</b>			
Restricted trust funds		239,566	177,704
Unrestricted designated funds		<u>346,631</u>	<u>230,926</u>
<b>Total funds</b>		<u>586,197</u>	<u>408,630</u>

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 30 June 2023 and signed on its behalf by:

  
Mary-Jane Halpin  
Director

  
Colum Ward  
Director

**Frontline Make Change**  
**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		177,567	154,444
Adjustments for:			
Depreciation		40,927	27,973
Amortisation of capital grants received		(21,778)	(21,778)
		<u>196,716</u>	<u>160,639</u>
Movements in working capital:			
Movement in stocks		(11,793)	(12,942)
Movement in debtors		(22,514)	(36,296)
Movement in creditors		4,937	153,222
		<u>167,346</u>	<u>264,623</u>
<b>Cash flows from investing activities</b>			
Payments to acquire tangible assets		(118,738)	(28,486)
Receipts from sales of tangible assets		10,331	-
		<u>(108,407)</u>	<u>(28,486)</u>
<b>Net cash generated from investment activities</b>			
		<u>58,939</u>	<u>236,137</u>
<b>Net increase in cash and cash equivalents</b>			
<b>Cash and cash equivalents at 1 January 2022</b>		<u>432,703</u>	<u>196,566</u>
<b>Cash and cash equivalents at 31 December 2022</b>	16	<u><u>491,642</u></u>	<u><u>432,703</u></u>

# Frontline Make Change

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2022

### 1. GENERAL INFORMATION

Frontline Make Change is a company limited by guarantee incorporated in the Republic of Ireland. The registered office of the company is Kavanagh House, 135 Emmet Road, Inchicore, Dublin 8 which is also the principal place of business of the company. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

### 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 in accordance with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102 and with generally accepted accounting principles in Ireland and Irish statute comprising the Companies Act 2014. They comply with the financial reporting standards of the Accounting Standards Board, as promulgated by Chartered Accountants Ireland. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charitable company's financial statements.

#### Statement of compliance

The financial statements of the company 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.

#### Fund accounting

The following are the categorises of funds maintained:

#### Restricted funds

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the company.

#### Unrestricted funds

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the company.
- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

#### Incoming Resources

Voluntary income or capital is included in the Statement of Financial Activities when the company is legally entitled to it, its financial value can be quantified with reasonable certainty and there is reasonable certainty of its ultimate receipt. Entitlement to legacies is considered established when the company has been notified of a distribution to be made by the executors. Income received in advance of due performance under a contract is accounted for as deferred income until earned. Grants for activities are recognised as income when the related conditions for legal entitlement have been met. All other income is accounted for on an accruals basis.

#### Resources Expended

All resources expended are accounted for on an accruals basis. Charitable activities include costs of services and grants, support costs and depreciation on related assets. Costs of generating funds similarly include fundraising activities. Non-staff costs not attributed to one category of activity are allocated or apportioned pro-rata to the staffing of the relevant service. Finance, HR, IT and administrative staff costs are directly attributable to individual activities by objective. Governance costs are those associated with constitutional and statutory requirements.

**Frontline Make Change**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2022

continued

**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:

Long leasehold property	- 2% Straight line
Fixtures, fittings and equipment	- 10% Straight line
Motor vehicles	- 20% Straight line
Computer equipment and software	- 20% 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 company from government agencies and other co-funders, but not yet received at 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 company has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

<b>3. INCOME</b>				
<b>3.1 VOLUNTARY INCOME FROM CHARITABLE ACTIVITIES</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2022</b>	<b>2021</b>
	€	€	€	€
Donations and sundry income	-	1,713	1,713	66,968
<b>3.2 GRANTS FROM GOVERNMENT AND OTHER CO-FUNDERS</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2022</b>	<b>2021</b>
	€	€	€	€
HSE CH07	-	619,350	619,350	574,607
Dept of Children and Youth Affairs	-	106,062	106,062	111,116
Tusla	-	6,864	6,864	-
Community Foundation	-	2,780	2,780	-
HSE CH09	-	90,000	90,000	-
Dublin City Council	-	19,362	19,362	-
Dept of Community and Rural Development	-	315,581	315,581	-
Dept of Justice	-	47,478	47,478	45,435
	-	1,207,477	1,207,477	731,158
<b>3.3 ACTIVITIES FOR GENERATING FUNDS</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2022</b>	<b>2021</b>
	€	€	€	€
Dept of Children and Youth Affairs	-	-	-	92,180
Capital grant amortisation	21,778	-	21,778	21,778
Frontline Bike Sales Income	140,024	-	140,024	138,576
	161,802	-	161,802	252,534

Frontline Bikes sales income reflects revenue from sales and servicing of bikes during the year.

**Frontline Make Change**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2022

continued

<b>4. EXPENDITURE</b>					
<b>4.1 CHARITABLE ACTIVITIES</b>	<b>Direct Costs</b>	<b>Other Costs</b>	<b>Support Costs</b>	<b>2022</b>	<b>2021</b>
	€	€	€	€	€
Programme expenses	-	-	70,903	70,903	42,585
Salaries, wages, and related costs	-	-	818,484	818,484	630,915
Audit Fees	-	-	4,000	4,000	4,190
Insurance	-	-	11,212	11,212	9,582
Consultancy Fees	-	-	-	-	39,900
Rent	-	-	90,276	90,276	-
Light & heat	-	-	11,682	11,682	6,887
Printing, postage and stationery	-	-	8,351	8,351	8,569
Telephone	-	-	8,408	8,408	7,534
Bank charges	-	-	812	812	867
General expenses	-	-	3,965	3,965	2,767
Staff Training	-	-	17,724	17,724	7,715
Service charges	-	-	2,011	2,011	3,565
Repair and Maintenance	-	-	22,428	22,428	20,261
Motor & Travel	-	-	4,298	4,298	3,950
Computer Bureau Costs	-	-	14,744	14,744	13,748
Advertising	-	-	3,442	3,442	1,109
Frontline Bike Purchase Costs	52,974	-	-	52,974	57,237
Sales Commission	-	-	1,829	1,829	1,802
Accountancy	-	-	2,762	2,762	5,060
Legal & Professional	-	-	800	800	-
Cleaning	-	-	1,393	1,393	-
	<b>52,974</b>	<b>-</b>	<b>1,099,524</b>	<b>1,152,498</b>	<b>868,243</b>

Frontline Bike purchase costs relate to cost of sales for the social enterprise.

<b>4.2 OTHER EXPENDITURE</b>	<b>Direct Costs</b>	<b>Other Costs</b>	<b>Support Costs</b>	<b>2022</b>	<b>2021</b>
	€	€	€	€	€
Depreciation and amortisation	-	40,927	-	40,927	27,973

<b>5. NET INCOMING RESOURCES</b>	<b>2022</b>	<b>2021</b>
	€	€
<b>Net Incoming Resources are stated after charging/(crediting):</b>		
Depreciation of tangible assets	40,927	27,973
Auditor's remuneration:		
- audit services	4,000	4,190
Amortisation of grants receivable	(21,778)	(21,778)

**Frontline Make Change**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2022

continued

**6. EMPLOYEES AND REMUNERATION**

**Number of employees**

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

	2022 Number	2021 Number
Administrator	2	2
Frontline Bike staff	7	4
Addiction Practitioners	10	11
CEO	1	1
Management	3	-
Childcare	3	-
	<u>26</u>	<u>18</u>

The staff costs comprise:

	2022 €	2021 €
Wages and salaries	744,724	569,293
Social security costs	73,760	61,622
	<u>818,484</u>	<u>630,915</u>

One employee received salary over €60,000, The CEO's Salary for 2022 was €75,603 (2021: €65,000)

**7. TANGIBLE FIXED ASSETS**

	Long leasehold property €	Fixtures, fittings and equipment €	Motor vehicles €	Computer equipment and software €	Total €
<b>Cost</b>					
At 1 January 2022	894,628	163,132	-	81,902	1,139,662
Additions	-	87,266	26,650	4,822	118,738
Disposals	-	(10,331)	-	-	(10,331)
At 31 December 2022	<u>894,628</u>	<u>240,067</u>	<u>26,650</u>	<u>86,724</u>	<u>1,248,069</u>
<b>Depreciation</b>					
At 1 January 2022	269,880	84,562	-	81,902	436,344
Charge for the financial year	15,155	19,478	5,330	964	40,927
At 31 December 2022	<u>285,035</u>	<u>104,040</u>	<u>5,330</u>	<u>82,866</u>	<u>477,271</u>
<b>Net book value</b>					
At 31 December 2022	<u>609,593</u>	<u>136,027</u>	<u>21,320</u>	<u>3,858</u>	<u>770,798</u>
At 31 December 2021	<u>624,748</u>	<u>78,570</u>	<u>-</u>	<u>-</u>	<u>703,318</u>

**8. STOCKS**

	2022 €	2021 €
Finished goods and goods for resale	<u>30,798</u>	<u>19,005</u>

Closing stocks relate to Frontline Bike stock at the year end.



**Frontline Make Change**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2022

continued

<b>9. DEBTORS</b>	<b>2022</b>	<b>2021</b>
	<b>€</b>	<b>€</b>
Trade debtors	120	1,325
Prepayments	26,943	39,168
Accrued Income	35,944	-
	<b>63,007</b>	<b>40,493</b>

Accrued income €35,944 relate to HSE CH07 €20,944 and HSE CHO9 €15,000 received in 2023 but relevant to 2022.

<b>10. CREDITORS</b>	<b>2022</b>	<b>2021</b>
<b>Amounts falling due within one year</b>	<b>€</b>	<b>€</b>
Payments received on account	40,067	26,550
Trade creditors	3,325	9,591
Taxation and social security costs	10,878	216
Accruals	203,693	153,437
Deferred Income	110,798	174,030
	<b>368,761</b>	<b>363,824</b>

The accruals €203,693 relate to the cost of provision of services for which grants have been received in advance in the Project Account €201,101 & accruals in Frontline Bike accounts €2,592.

Deferred Income includes:

- Current deferred income Capital grant €21,778 (2021: €21,778)
- Deferred Pobal bike scale grant €60,382 (2021: €128,252)
- Deferred Income grant from Dublin City Council €28,638 (2021: €24,000)

<b>11. GRANTS RECEIVABLE</b>	<b>2022</b>	<b>2021</b>
	<b>€</b>	<b>€</b>
<b>Capital grants received and receivable</b>		
At 1 January 2022	553,733	553,733
<b>Amortisation</b>		
At 1 January 2022	(130,668)	(108,890)
Amortised in financial year	(21,778)	(21,778)
At 31 December 2022	(152,446)	(130,668)
<b>Net book value</b>		
At 31 December 2022	401,287	423,065
At 1 January 2022	423,065	444,843

The Grant from the HSE for the provision of the leasehold on the Charity's premises is amortised over 25 years.

**Frontline Make Change**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2022

continued

**12. State Funding**

<b>Agency</b>	<b>Pobal</b>
Government Department	Department of Children & Youth Affairs
Grant Programme	The Children's Project
Purpose of the Grant	Support for the staff wages and operating costs
Term	Expires 31 December 2022
Total Fund	€107,000
Expenditure	€87,090
Fund due at financial year end	€938
Received in the financial year	€106,062
Capital Grant	NIL
Restriction on use	Yes
Tax Clearance	Yes
Compliance	It is compliant with relevant Circulars, including Circular 44/2006, "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments".
Employees	Number of employees whose total employee benefits (excluding employer pension costs) for the period fall within each band of €10,000 from €60,000 Upwards.  Band €10,000 - €60,000 = 2 Band €60,000 - €70,000 = 0 Band €70,000 - €80,000 = 0

# Frontline Make Change

## NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

### 12. State Funding (Continued)

<b>Agency</b>	<b>HSE</b>
Government Department	Department of Health (CHO 7)
Grant Programme	Addition Services
Purpose of the Grant	Support for staff wages and operating costs
Term	Expires 31 December 2022
Total Fund	€619,350
Expenditure	€601,468
Fund due at the financial year end	€20,944
Received in the financial year	€598,406
Capital Grant	NIL
Restriction on use	Yes
Tax Clearance	Yes
Compliance	It is compliant with relevant Circulars, including Circular 44/2006, "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments.
Employees	<p>Employees</p> <p>Number of employees whose total employee benefits (excluding employer pension costs) for the period fall within each band of €10,000 from €60,000 Upwards.</p> <p>Band €10,000 -€60,000 =11</p> <p>Band €60,000 -€70,000 = 0</p> <p>Band €70,000- €80,000 = 1</p>

**Frontline Make Change****NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 31 December 2022

**12. State Funding (Continued)**

<b>Agency</b>	<b>Canal Communities LDCAF</b>
Government Department	Department of Justice
Grant Programme	Community Prison Link
Purpose of the Grant	Support for staff wages and operating costs
Term	Expires 31 December 2022
Total Fund	€47,478
Expenditure	€44,723
Fund deferred or due at financial year end	NIL
Received in the financial year	€47,478
Capital Grant	NIL
Restriction on use	Yes
Tax Clearance	Yes
Compliance	It is compliant with relevant Circulars, including Circular 44/2006, "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments"
Employees	Number of employees whose total employee benefits (excluding employer pension costs) for the period fall within each band of €10,000 from €60,000 Upwards.  Band €10,000 - €60,000 = 1 Band €60,000 - €70,000 = 0 Band €70,000 - €80,000 = 0

# Frontline Make Change

## NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

### 12. State Funding (Continued)

Agency	Pobal
Government Department	Department of Rural & Community Development
Grant Programme	Pobal Upcycling Grant
Purpose of the Grant	Support for staff wages and operating costs
Term	Expires 31 December 2022
Total Fund	€282,818
Expenditure	€242,515
Fund deferred at the period end	€40,303
Received in the financial year	€282,818
Capital Grant	NIL
Restriction on use	Yes
Tax Clearance	Yes
Compliance	It is compliant with relevant Circulars, including Circular 44/2006, "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments".
Employees	<p>Number of employees whose total employee benefits (excluding employer pension costs) for the period fall within each band of €10,000 from €60,000 Upwards.</p> <p>Band €10,000 - €60,000 = 3  Band €60,000 - €70,000 = 0  Band €70,000 - €80,000 = 0</p>

# Frontline Make Change

## NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

### 12. State Funding (Continued)

Agency	Pobal
Government Department	Department of Rural & Community Development
Grant Programme	Community Services Programme
Purpose of the Grant	Support for staff wages and operating costs
Term	Expires 31 December 2022
Total Fund	€73,066
Expenditure	€65,467
Fund deferred or due at financial year end	NIL
Received in the financial year	€73,066
Capital Grant	NIL
Restriction on use	Yes
Tax Clearance	Yes
Compliance	It is compliant with relevant Circulars, including Circular 44/2006, "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments".
Employees	<p>Number of employees whose total employee benefits (excluding employer pension costs) for the period fall within each band of €10,000 from €60,000 upwards.</p> <p>Band €10,000 -€60,000 = 3  Band €60,000 -€70,000 = 0  Band €70,000- €80,000 = 0</p>

# Frontline Make Change

## NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

### 12. State Funding (Continued)

<b>Agency</b>	<b>HSE</b>
Government Department	Department of Health (CHO 9)
Grant Programme	North East Inner City Addition Services
Purpose of the Grant	Support for staff wages and operating costs
Term	Expires 31 December 2022
Total Fund	€90,000
Expenditure	€24,356
Fund due at the financial year end	€15,000
Received in the financial year	€75,000
Capital Grant	NIL
Restriction on use	Yes
Tax Clearance	Yes
Compliance	It is compliant with relevant Circulars, including Circular 44/2006, "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments".
Employees	Number of employees whose total employee benefits (excluding employer pension costs) for the period fall within each band of €10,000 from €60,000 Upwards.  Band €10,000 -€60,000 = 3 Band €60,000 -€70,000 = 0 Band €70,000- €80,000 = 0

# Frontline Make Change

## NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

### 12. State Funding (Continued)

<b>Agency</b>	<b>Tusla</b>
Government Department	Dept of Child & Family agency
Grant Programme	Tusla
Purpose of the Grant	Support for Art Therapy contractor service costs
Term	Expires 31 December 2022
Total Fund	€6,864
Expenditure	€12,526
Fund deferred at financial year end	€216
Received in the financial year	€6,864
Capital Grant	NIL
Restriction on use	Yes
Tax Clearance	Yes
Compliance	It is compliant with relevant Circulars, including Circular 44/2006, "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments".
Employees	Number of employees whose total employee benefits (excluding employer pension costs) for the period fall within each band of €10,000 from €60,000 Upwards.  Band €10,000 - €60,000 = 0 Band €60,000 - €70,000 = 0 Band €70,000 - €80,000 = 0 Contractor 1



# Frontline Make Change

## NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

### 12. State Funding (Continued)

Agency	Community Foundation
Grant Programme	Children's Project
Purpose of the Grant	Support Trip costs for Children's project
Term	Expires 31 December 2022
Total Fund	€2,780
Expenditure	€3,526
Fund deferred or due at financial year end	NIL
Received in the financial year	€2,780
Capital Grant	NIL
Restriction on Use	Yes
Tax Clearance	Yes
Compliance	It is compliant with relevant Circulars, including Circular 44/2006, "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments".
Employees	Number of employees whose total employee benefits (excluding employer pension costs) for the period fall within each band of €10,000 from €60,000 Upwards.  Band €10,000 - €60,000 = 0 Band €60,000 - €70,000 = 0 Band €70,000 - €80,000 = 0

### 13. RESERVES

	2022 €	2021 €
At 1 January 2022	408,630	254,186
Surplus for the financial year	177,567	154,444
At 31 December 2022	<u>586,197</u>	<u>408,630</u>

### 14. STATUS

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

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding € 1.

### 15. DIRECTORS' REMUNERATION

The Directors did not receive any remuneration during the year.

**Frontline Make Change**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2022

continued

<b>16. CASH AND CASH EQUIVALENTS</b>	<b>2022</b>	<b>2021</b>
	<b>€</b>	<b>€</b>
Cash and bank balances	<b><u>491,642</u></b>	<b><u>432,703</u></b>

**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 30 June 2023.

**FRONTLINE MAKE CHANGE**  
**SUPPLEMENTARY INFORMATION**  
**RELATING TO THE FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022**  
**NOT COVERED BY THE REPORT OF THE AUDITORS**

**Frontline Make Change**  
**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**  
**OPERATING STATEMENT**  
for the financial year ended 31 December 2022

	<b>Schedule</b>	<b>2022 €</b>	<b>2021 €</b>
Income		<b>1,349,214</b>	<b>1,028,882</b>
Cost of sales-Frontline Bike	<b>1</b>	<b>(52,974)</b>	<b>(57,237)</b>
Gross surplus		<b>1,296,240</b>	<b>971,645</b>
Charitable activities and other expenses	<b>2</b>	<b>(1,140,451)</b>	<b>(838,979)</b>
		<b>155,789</b>	<b>132,666</b>
Miscellaneous income	<b>3</b>	<b>21,778</b>	<b>21,778</b>
Net surplus		<b>177,567</b>	<b>154,444</b>

**Frontline Make Change****SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS****SCHEDULE 1 : COST OF GENERATING FUNDS**

for the financial year ended 31 December 2022

	2022 €	2021 €
<b>Cost of sales-Frontline Bike</b>		
Opening stock	19,005	6,063
Purchases	64,767	70,179
	<u>83,772</u>	<u>76,242</u>
Closing stock	(30,798)	(19,005)
	<u>52,974</u>	<u>57,237</u>

**Frontline Make Change****SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS****SCHEDULE 2 : CHARITABLE ACTIVITIES AND OTHER EXPENSES**

for the financial year ended 31 December 2022

	2022 €	2021 €
<b>Expenses</b>		
Wages and salaries	744,724	569,293
Social security costs	73,760	61,622
Programme Expenses	70,903	42,585
Staff training	17,724	7,715
Commissions payable	1,829	1,802
Rent payable	17,000	-
Bluebell Rent	73,276	-
Service charge DCC	2,011	3,565
Insurance	11,212	9,582
Computer bureau costs	14,744	13,748
Light and heat	11,682	6,887
Cleaning	1,393	-
Repairs and maintenance/Computer repair	22,428	15,899
Printing, postage and stationery	8,351	12,931
Advertising	3,442	1,109
Telephone	8,408	7,534
Motor and travel	4,298	3,950
Legal and professional	800	27,000
Consultancy fees	-	12,900
Accountancy	2,762	5,060
Auditor's/Independent Examiner's remuneration	4,000	4,190
Bank charges	812	867
General expenses	3,965	2,767
Depreciation	40,927	27,973
	<u>1,140,451</u>	<u>838,979</u>

# Signature Page

Submission Reference Number:

SR1895406

## Form B1C - Annual Return General

### Related Entity Details

Name (or Proposed Name): INCHICORE COMMUNITY DRUG TEAM COMPANY LIMITED BY GUARANTEE

Number (if applicable): 307103

Signature of the person(s) who is (are) certifying that the information provided is correct

Please sign here

COLUM WARD

Director (Company)

30 June 2023

Date

Please sign here

Leo Philomin

Secretary

Date

### Legal References:

Financial Year from: 01-01-2022 to: 31-12-2022

### Collective Citations

Companies Act 2014

Section: 343(4)

694467380E9526FC7028F03B7B4271F8

## Signature Page

Submission Reference Number:

SR1895406

Form B1C - Annual Return General

### Related Entity Details

Name (or Proposed Name): INCHICORE COMMUNITY DRUG TEAM COMPANY LIMITED BY GUARANTEE

Number (if applicable): 307103

Signature of the person(s) who is (are) certifying that the information provided is correct

Please sign here

COLUM WARD

Director (Company)

Date

Please sign here

Leo Philomin

Secretary

16/8/2023

Date

694467380E9526FC7028F0387B4271F8

### Legal References:

Financial Year from: 01-01-2022 to: 31-12-2022

### Collective Citations

Companies Act 2014

Section: 343(4)