INCHICORE COMMUNITY DRUG TEAM COMPANY LIMITED BY GUARANTEE

Annual Report and Audited Financial Statements

for the financial year ended 31 December 2025

Donal Ryan & Associates
Chartered Certified Accountant and Statutory Auditor
34 Manor Street
Dublin 7
Co. Dublin
Republic of Ireland

Charity Number: CHY 15068
Charities Regulatory Authority Number: RCN 20050979

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INCHICORE COMMUNITY DRUG TEAM COMPANY LIMITED BY GUARANTEE
REFERENCE AND ADMINISTRATIVE INFORMATION

Directors	Jessica Sherwood (Resigned 17 February 2025) Eileen O'riordan (Appointed 28 January 2026) Damien Quinn (Resigned 25 September 2025) Sharon Nannetti (Resigned 27 August 2025) Mary Griffin (Resigned 27 August 2025) Sharon Owens Sean Heading (Appointed 27 August 2025) Aine Ivers (Appointed 1 October 2025) Brian Nolan (Appointed 3 October 2025)
Company Secretary	PQC Secretarial Services Limited (Appointed 27 August 2025) Brendan Foley (Resigned 27 August 2025)
Charity Number	CHY 15068
Charities Regulatory Authority Number	RCN 20050979
Registered Office and Principal Address	Kavanagh House 135 Emmet Road Inchicore Dublin 8
Auditors	Donal Ryan & Associates Chartered Certified Accountant and Statutory Auditor 34 Manor Street Dublin 7 Co. Dublin Republic of Ireland
Principal Bankers	Bank of Ireland 177 Drimnagh Road Walkinstown Dublin 12

DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2025

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 2025.

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 charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the directors of INCHICORE COMMUNITY DRUG TEAM COMPANY LIMITED BY GUARANTEE present a summary of its purpose, governance, activities, achievements and finances for the financial year 2025.

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

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

Principal Activity

The purpose of the company is to provide referral, advice, support and counselling for individuals, families and members of the community and to develop an awareness and understanding of how the drug issue impacts locally and empowering the community to respond effectively. The company primarily operates from the premises at Kavanagh House, 135 Emmet Road, Inchicore, Dublin 8 and Blulebell Youth and Community Centre, Bluebell Avenue, Dublin 12

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)

Review of Activities, Achievements and Performance

Overview

Frontline Make Change CLG continued to deliver its charitable mission during the year ended 31 December 2025, providing addiction treatment, childcare, and social enterprise services to individuals and families in Inchicore and the wider Dublin community. The organisation operated from its principal premises at Kavanagh House, 135 Emmett

Road, Inchicore, Dublin D08 FP44.

Addiction Treatment Services
A significant development during 2025 was the expansion of the organisation's addiction treatment services to the North Inner City, following the transfer of the Hope Project on Buckingham Street into the management of Frontline Make Change. This expansion broadened the organisation's geographic reach and increased its capacity to support individuals in recovery across Dublin. Both the Inchicore and Buckingham Street services continued to deliver structured therapeutic programmes, relapse prevention support, and reintegration services, in line with best practice and applicable statutory requirements.

Childcare Services
Childcare services remained active throughout the year, supporting families in the local area, including those affected by addiction and social disadvantage. A particular highlight of 2025 was a collaborative arts programme undertaken with the Irish Museum of Modern Art (IMMA), which engaged children in the service in a creative arts initiative. This partnership provided an enriching cultural experience for participants and demonstrated the organisation's commitment to holistic child development beyond standard childcare provision.

Frontline Bikes — Social Enterprise
Frontline Bikes, the organisation's bicycle workshop and social enterprise, continued to operate during 2025. The programme provides structured work experience, practical skills development, and employment pathways for individuals in recovery. Activity during the year included bicycle repair, refurbishment, and retail operations, alongside the continued development of training initiatives designed to create sustainable progression routes for participants.

Governance and Compliance
The Board of Trustees maintained active oversight of the organisation throughout the year, with regular meetings held to review operational performance, financial management, and risk. The organisation remained compliant with its obligations to the Charities Regulator and operated in accordance with its Constitution and the Charities Governance Code.

Future Plans
The CEO and Trustees remain committed to building on the progress made in 2025, consolidating the expanded addiction services at Buckingham Street, deepening community and cultural partnerships, and continuing to develop Frontline Bikes as a sustainable recovery-focused social enterprise.

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.

- Finance & Risk Sub-Committee
- Quality & Safety Sub-Committee

Finance & Risk Sub-Committee
- Sharon Nannetti
- Sharon Owens
- Stuart Fraser

Quality & Safety Sub-Committee
- Corrine Doyle
- Rachel Wasser

Financial Review
The results for the financial year are set out on page 11 and additional notes are provided showing income and expenditure in greater detail.

Financial Results
At the end of the financial year the charity had gross assets of €1,680,988 (2024 - €1,878,337) and gross liabilities of €170,917 (2024 - €646,130). The net assets of the charity have increased by €277,864.

DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2025

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

Jessica Sherwood (Resigned 17 February 2025)
Eileen O'riordan (Appointed 28 January 2026)
Damien Quinn (Resigned 25 September 2025)
Sharon Nannetti (Resigned 27 August 2025)
Mary Griffin (Resigned 27 August 2025)
Sharon Owens
Sean Heading (Appointed 27 August 2025)
Aine Ivers (Appointed 1 October 2025)
Brian Nolan (Appointed 3 October 2025)

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

The secretaries who served during the financial year were;

PQC Secretarial Services Limited (Appointed 27 August 2025)
Brendan Foley (Resigned 27 August 2025)

Compliance with Sector-Wide Legislation and Standards
The charity engages pro-actively with legislation, standards and codes which are developed for the sector. INCHICORE COMMUNITY DRUG TEAM COMPANY LIMITED BY GUARANTEE 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.

The Auditors
Byrne O'Byrne Accounting & Tax Advisors Limited resigned as auditors during the financial year and the directors appointed Donal Ryan & Associates, (Chartered Certified Accountant), to fill the vacancy.

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 9 June 2026 and signed on its behalf by:

DocuSigned by:
Sharon Owens
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Sharon Owens
Director

Signed by:
Brian Nolan
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Brian Nolan
Director

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2025

The directors are responsible for preparing the Directors' Annual Report and Financial Statements in accordance with the Companies Act 2014 and applicable regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the charity as at the financial year end date and of the net income or expenditure of the charity for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:
- select suitable accounting policies and apply them consistently;
- 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 ensuring that the charity keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the charity, enable at any time the assets, liabilities, financial position and net income or expenditure of the charity to be determined with reasonable accuracy, enable them to ensure that the financial statements and the Directors' Annual Report comply with Companies Act 2014 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the directors are aware:

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

Approved by the Board of Directors on 9 June 2026 and signed on its behalf by:

DocuSigned by:
Sharon Owens
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Sharon Owens
Director

Signed by:
Brian Nolan
084A784463084A5...

Brian Nolan
Director

INDEPENDENT AUDITOR'S REPORT
to the Members of INCHICORE COMMUNITY DRUG TEAM COMPANY LIMITED BY GUARANTEE

Report on the audit of the financial statements

Opinion

We have audited the charity financial statements of INCHICORE COMMUNITY DRUG TEAM COMPANY LIMITED BY GUARANTEE ('the Charity') for the financial year ended 31 December 2025 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" 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 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"; 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 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 the Provisions Available for Audits of Small Entities, in the circumstances set out in note 3 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other Information

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

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

INDEPENDENT AUDITOR'S REPORT
to the Members of INCHICORE COMMUNITY DRUG TEAM COMPANY LIMITED BY GUARANTEE

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 is consistent with the financial statements;
- the Directors' Annual Report has been prepared in accordance with the Companies Act 2014; 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.

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 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 INCHICORE COMMUNITY DRUG TEAM COMPANY LIMITED BY GUARANTEE

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.

Donal Ryan FCCA AITI
for and on behalf of
DONAL RYAN & ASSOCIATES
Chartered Certified Accountant and Statutory Auditor
34 Manor Street
Dublin 7
Co. Dublin
Republic of Ireland

11 June 2026

INCHICORE COMMUNITY DRUG TEAM COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an Income and Expenditure Account)
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 €
Incoming Resources							
Voluntary Income	**4.1**	**10,459**	**-**	**10,459**	6,700	-	6,700
Charitable activities							
- Grants from governments and other co-funders	**4.2**	**10,468**	**1,533,418**	**1,543,886**	49,958	1,586,595	1,636,553
Activities for generating funds	**4.3**	**150,363**	**-**	**150,363**	133,335	21,778	155,113
Other income	**4.4**	**401,501**	**100,305**	**501,806**	-	-	-
Total income		**572,791**	**1,633,723**	**2,206,514**	189,993	1,608,373	1,798,366
Resources Expended							
Charitable activities	**5.1**	**284,220**	**1,439,753**	**1,723,973**	37,812	1,454,535	1,492,347
Other expenditure	**5.2**	**-**	**204,677**	**204,677**	-	24,677	24,677
Total Resources Expended		**284,220**	**1,644,430**	**1,928,650**	37,812	1,479,212	1,517,024
Net income/(expenditure) before exceptional items		**288,571**	**(10,707)**	**277,864**	152,181	129,161	281,342
Exceptional items		**-**	**-**	**-**	-	40,067	40,067
Net income/(expenditure) after exceptional items		**288,571**	**(10,707)**	**277,864**	152,181	169,228	321,409
Transfers between funds		**-**	**-**	**-**	35,000	(35,000)	-
Net movement in funds for the financial year		**288,571**	**(10,707)**	**277,864**	187,181	134,228	321,409
Reconciliation of funds:							
Total funds beginning of the year		**489,936**	**742,271**	**1,232,207**	302,755	608,043	910,798
Total funds at the end of the year		**778,507**	**731,564**	**1,510,071**	489,936	742,271	1,232,207

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 9 June 2026 and signed on its behalf by:

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Sharon Owens
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Sharon Owens
Director

Signed by:
Brian Nolan
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Brian Nolan
Director

INCHICORE COMMUNITY DRUG TEAM COMPANY LIMITED BY GUARANTEE
BALANCE SHEET
as at 31 December 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	**10**	**817,208**	1,021,885
Current Assets			
Stocks	**11**	**32,686**	27,560
Debtors	**12**	**33,816**	86,697
Cash and cash equivalents	**13**	**797,278**	742,195
		863,780	856,452
Creditors: Amounts falling due within one year	**14**	**(170,917)**	(288,399)
Net Current Assets		**692,863**	568,053
Total Assets less Current Liabilities		**1,510,071**	1,589,938
Grants receivable	**15**	**-**	(357,731)
Total Net Assets		**1,510,071**	1,232,207
Funds			
Restricted trust funds		**731,564**	742,271
General fund (unrestricted)		**778,507**	489,936
Total funds		**1,510,071**	1,232,207

The total unrestricted funds includes a revaluation reserve of €(305,562) (2024 - €(305,562))

Approved by the Board of Directors on 9 June 2026 and signed on its behalf by:

DocuSigned by:
Sharon Owens
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Sharon Owens
Director

Signed by:
Brian Nolan
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Brian Nolan
Director

STATEMENT OF CASH FLOWS

for the financial year ended 31 December 2025

	Notes	2025 €	2024 €
Cash flows from operating activities			
Net movement in funds		**277,864**	321,409
Adjustments for:			
Depreciation		**204,677**	24,677
Amortisation of capital grants received		**-**	(21,778)
		482,541	324,308
Movements in working capital:			
Movement in stocks		**(5,126)**	(164)
Movement in debtors		**52,881**	(27,206)
Movement in creditors		**(117,482)**	(73,983)
Cash generated from operations		**412,814**	222,955
Cash flows from financing activities			
Grants receivable		**(357,731)**	-
Net increase in cash and cash equivalents		55,083	222,955
Cash and cash equivalents at the beginning of the year		742,195	519,240
Cash and cash equivalents at the end of the year	13	797,278	742,195

1. GENERAL INFORMATION

Inchicore Community Drug Team Company Limited By Guarantee is a company limited by guarantee incorporated in 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 on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102".

the Charity has applied the Charities SORP on a voluntary basis as its application is not a requirement of the current regulations for charities registered in the Republic of Ireland. As permitted by the Companies Act 2014, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats, as outlined in the Companies Act 2014, are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance
The financial statements of the charity for the financial year ended 31 December 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 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.

Incoming Resources
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.

Resources Expended
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.

Recognition of capital grant funding
During the financial year, the charity reviewed the presentation of historical capital grant funding within the financial statements.

Following this review, and having regard to the guidance contained within the Charities SORP (FRS 102), the remaining balance of capital grant funding previously presented within the balance sheet, amounting to €379,509, was recognised as income during the year.

This adjustment reflects a refinement in the presentation of grant funding and is intended to align the financial statements more closely with current reporting guidance. The adjustment has no impact on the charity's cash resources.

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:

Land and buildings freehold	2% Straight line
Fixtures, fittings and equipment	10% Straight line
Motor vehicles	20% Straight line
Computer equipment and software	20% Straight line

During the financial year, the charity reviewed the accounting policy applied to its freehold property. Following this review, it was considered appropriate to apply depreciation to the building element of the property at a rate of 2% per annum, reflecting its estimated useful economic life.

As part of the implementation of this revised approach, accumulated depreciation relating to prior periods amounting to €180,000 was recognised in the current financial year.

The charity considers that this treatment provides a more appropriate reflection of the consumption of economic benefits associated with the property and enhances the presentation of the charity's financial position.

Stock
Stocks are stated at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items. Cost includes all costs incurred in the normal course of business in bringing them to their present location and condition. Stocks comprise fundraising materials. It is not considered practicable to value stock of unsold donated goods at the financial year end.

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 and cash equivalents
Cash and cash equivalents 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. PROVISIONS AVAILABLE FOR AUDITS OF SMALL ENTITIES

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

4. INCOME

4.1 DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	2025	2024
	€	€	€	€
Donations and legacies	**10,459**	**-**	**10,459**	6,700

4.2 CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	2025	2024
	€	€	€	€
Grants from governments and other co-funders:				
HSE	**-**	**1,122,921**	**1,122,921**	1,139,374
Dept of Children and Youth Affairs	**-**	**125,481**	**125,481**	142,122
Tusla	**-**	**6,864**	**6,864**	7,132
Community Foundation	**-**	**10,000**	**10,000**	6,220
Dublin City Council Grant	**-**	**14,500**	**14,500**	93,541
Dept of Community and Rural Development	**-**	**200,575**	**200,575**	174,467
Dept of Justice	**-**	**53,077**	**53,077**	23,739
Other Grant Income	**10,468**	**-**	**10,468**	49,958
	10,468	**1,533,418**	**1,543,886**	1,636,553

4.3 OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	2025	2024
	€	€	€	€
Capital grant amortisation	**-**	**-**	**-**	21,778
Frontline Bike Sales Income	**150,363**	**-**	**150,363**	118,335
Youth Bike Training	**-**	**-**	**-**	15,000
	150,363	**-**	**150,363**	155,113

4.4 OTHER INCOME

	Unrestricted Funds	Restricted Funds	2025	2024
	€	€	€	€
Other income	**401,501**	**100,305**	**501,806**	-

5. EXPENDITURE

5.1 CHARITABLE ACTIVITIES

	Direct Costs €	Other Costs €	Support Costs €	2025 €	2024 €
Staff Costs	-	-	1,284,875	1,284,875	1,149,511
Bank Charges	-	-	1,035	1,035	2,642
Maintenace	-	-	5,664	5,664	14,603
General office costs	-	-	223,572	223,572	212,574
Professional Fee	-	-	84,035	84,035	42,208
Programme Expenses	-	-	66,953	66,953	26,847
Frontline Bike Purchase Costs	48,511	-	-	48,511	37,812
Audit fee	-	-	9,328	9,328	6,150
	48,511	-	1,675,462	1,723,973	1,492,347

5.2 OTHER EXPENDITURE

	Direct Costs €	Other Costs €	Support Costs €	2025 €	2024 €
Depreciation and amortisation	-	204,677	-	204,677	24,677

5.3 SUPPORT COSTS

	Charitable Activities €	2025 €	2024 €
Support	1,675,462	1,675,462	1,454,535

6. ANALYSIS OF SUPPORT COSTS

	2025 €	2024 €
Support	1,675,462	1,392,690

7. NET INCOMING RESOURCES

	2025 €	2024 €
Net Incoming Resources are stated after charging/(crediting):		
Depreciation of tangible assets	204,677	24,677
Auditor's remuneration:		
- audit services	9,328	6,150
Amortisation of grants receivable	-	(21,778)

8. EMPLOYEES AND REMUNERATION

Number of employees

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

	2025 Number	2024 Number
Addiction Practitioners	**13**	9
Administrator	**1**	3
CEO	**1**	1
Childcare	**5**	4
Frontline Bike Staff	**8**	6
Management	**4**	4
	32	27

The staff costs comprise:	2025 €	2024 €
Wages and salaries	**1,145,394**	1,022,818
Social security costs	**125,824**	109,469
	1,271,218	1,132,287

9.

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	**2**	2
€80,000 - €90,000	**1**	1

10. TANGIBLE FIXED ASSETS

	Land and buildings freehold €	Fixtures, fittings and equipment €	Motor vehicles €	Computer equipment and software €	Total €
Cost					
At 31 December 2025	900,000	249,168	26,650	86,724	1,262,542
Depreciation					
At 1 January 2025	-	139,873	15,990	84,794	240,657
Charge for the financial year	180,000	18,383	5,330	964	204,677
At 31 December 2025	180,000	158,256	21,320	85,758	445,334
Net book value					
At 31 December 2025	**720,000**	**90,912**	**5,330**	**966**	**817,208**
At 31 December 2024	900,000	109,295	10,660	1,930	1,021,885

The leased building of Kavanagh House, 135 Emmet Road, Inchicore, D08 E1A2 was transferred by the HSE into full ownership of the organisation after fulfilling the lease requirements and serving the local community as a community drug team for 21 years.

The property was revalued in the year 2023 at €900,000 by Melford Property consultants. Unrealised property revaluation reserve recorded in the balance sheet in the year 2023 was €305,562.

11. STOCKS

	2025 €	2024 €
Finished goods and goods for resale	**32,686**	27,560

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

12. DEBTORS

	2025 €	2024 €
Other debtors	**18,194**	18,194
Prepayments	**15,622**	6,655
Accrued Income	**-**	61,848
	33,816	86,697

13. CASH AND CASH EQUIVALENTS

	2025 €	2024 €
Cash and bank balances	**797,278**	742,195

14. CREDITORS

Amounts falling due within one year

	2025 €	2024 €
Trade creditors	**8,553**	-
Taxation and social security costs	**65,011**	60,634
Accruals	**12,300**	205,987
Deferred Income	**85,053**	21,778
	170,917	288,399

15. GRANTS RECEIVABLE

	2025 €	2024 €
At 1 January 2025	**553,733**	553,733
Decrease in financial year	**(357,731)**	-
At 31 December 2025	**196,002**	553,733
Amortisation		
At 1 January 2025	**(196,002)**	(174,224)
Amortised in financial year	**-**	(21,778)
At 31 December 2025	**(196,002)**	(196,002)
Net book value		
At 31 December 2025	**-**	357,731
At 1 January 2025	**357,731**	379,509

16. STATE FUNDING

Agency	**Pobal**
Government Department	Department of Children, Equality, Disability, Integration and Youth (DCEDIY)
Grant Programme	Core Funding
Purpose of the Grant	Support for service sustainability, staffing and fee management
Term	Expires 31 December 2025
Total Fund	€26,562
Expenditure	€26,562
Fund due at the end of financial year	NIL
Received in the financial year	€26,562
Capital Grant	NIL
Restriction on use	As per agreement
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 €80,000 Upwards. Band €10,000 - €60,000 = 5 Band €60,000 - €70,000 = 0 Band €70,000 - €80,000 = 0

Agency	**HSE**
Government Department	Department of Health (CHO 7)
Grant Programme	Addiction Services
Purpose of the Grant	Support for staff wages and operating costs
Term	Expires 31 December 2025
Total Fund	€647,146
Expenditure	€647,146
Fund due at the financial year end	NIL
Received in the financial year	€647,146
Capital Grant	NIL
Restriction on use	As per agreement
Tax Clearance	Yes
Compliance	It is compliant with relevant Circulars, including Circular 44/2006, “Tax Clearance Procedures Grants, Subsidies and Similar Type Payments.
Employees	Employees Number of employees whose total employee benefits (excluding employer Pension costs) for the period fall within each band of €10,000 from €90,000 Upwards. Band €10,000 -€60,000 = 9 Band €60,000 -€70,000 = 2 Band €70,000- €90,000 = 1

Agency	**Canal Communities Local Drug and Alcohol Task Force (LDATF)**
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 2025
Total Fund	€53,077
Expenditure	€53,077
Fund deferred or due at financial year end	NIL
Received in the financial year	€53,077
Capital Grant	NIL
Restriction on use	As per agreement
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 employerPension costs) for the period fall within each band of €10,000 from €80,000Upwards. Band €10,000 - €60,000 = 1 Band €60,000 - €70,000 = 0 Band €70,000 - €80,000 = 0

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 2025
Total Fund	€116,265
Expenditure	€116,265
Fund deferred at the period end	NIL
Received in the financial year	€116,265
Capital Grant	NIL
Restriction on use	As per agreement
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 €80,000 Upwards. Band €10,000 - €60,000 = 4 Band €60,000 - €70,000 = 1 Band €70,000 - €80,000 = 0

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 2025
Total Fund	€84,310
Expenditure	€84,310
Fund deferred or due at financial year end	€5,053
Received in the financial year	€89,363
Capital Grant	NIL
Restriction on use	As per agreement
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 employerPension costs) for the period fall within each band of €10,000 from €80,000 upwards. Band €10,000 -€60,000 = 4 Band €60,000 -€70,000 = 1 Band €70,000- €80,000 = 0

Agency	**HSE**
Government Department	Department of Health (CHO 9)
Grant Programme	North East Inner City Addiction Services & Recovery Project
Purpose of the Grant	Support for staff wages and operating costs
Term	Expires 31 December 2025
Total Fund	€475,775
Expenditure	€475,775
Fund due at the financial year end	NIL
Received in the financial year	€409,820
Capital Grant	NIL
Restriction on use	As per agreement
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 €80,000 Upwards. Band €10,000 -€60,000 = 5 Band €60,000 -€70,000 = 2 Band €70,000- €80,000 = 0

Agency	**Tusla**
Government Department	Department of Children, Equality, Disability, Integration and Youth (DCEDIY)
Grant Programme	Tusla
Purpose of the Grant	Support for Art Therapy contractor service costs
Term	Expires 31 December 2025
Total Fund	€6,864
Expenditure	€6,864
Fund deferred at financial year end	NIL
Received in the financial year	€6,864
Capital Grant	NIL
Restriction on use	As per agreement
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 €80,000 Upwards. Band €10,000 - €60,000 = 0 Band €60,000 - €70,000 = 0 Band €70,000 - €80,000 = 0 Contractor 0

Agency	**Pobal**
Government Department	Department of Children, Equality, Disability, Integration and Youth (DCEDIY)
Grant Programme	National Childcare Scheme (NCS)
Purpose of the Grant	Childcare subsidy support
Term	Expires 31 December 2025
Total Fund	€89,822
Expenditure	€89,822
Fund deferred or due at financial year end	NIL
Received in the financial year	€89,822
Capital Grant	NIL
Restriction on Use	As per agreement
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 €80,000 Upwards. Band €10,000 - €60,000 = 5 Band €60,000 - €70,000 = 0 Band €70,000 - €80,000 = 0

Agency	**Pobal**
Government Department	Department of Children, Equality, Disability, Integration and Youth (DCEDIY)
Grant Programme	Early Childhood Care and Education (ECCE)
Purpose of the Grant	Early childhood care provision
Term	Expires 31 December 2025
Total Fund	€5,520
Expenditure	€5,520
Fund due at the end of financial year	NIL
Received in the financial year	€5,520
Capital Grant	NIL
Restriction on use	As per agreement
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 €80,000 Upwards. Band €10,000 - €60,000 = 5 Band €60,000 - €70,000 = 0 Band €70,000 - €80,000 = 0

Agency	**Pobal**
Government Department	Department of Children, Equality, Disability, Integration and Youth (DCEDIY)
Grant Programme	Bia Blasta
Purpose of the Grant	Support for the staff wages and operating costs
Term	Expires 31 December 2025
Total Fund	€777
Expenditure	€777
Fund due at the end of financial year	NIL
Received in the financial year	€777
Capital Grant	NIL
Restriction on use	As per agreement
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 €80,000 Upwards. Band €10,000 - €60,000 = 5 Band €60,000 - €70,000 = 0 Band €70,000 - €80,000 = 0

Agency	**Pobal**
Government Department	Department of Children, Equality, Disability, Integration and Youth (DCEDIY)
Grant Programme	Equal Start Staff Support
Purpose of the Grant	Inclusion/equality supports
Term	Expires 31 December 2025
Total Fund	€2,801
Expenditure	€2,801
Fund due at the end of financial year	NIL
Received in the financial year	€2,801
Capital Grant	NIL
Restriction on use	As per agreement
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 €80,000 Upwards. Band €10,000 - €60,000 = 5 Band €60,000 - €70,000 = 0 Band €70,000 - €80,000 = 0

Agency	**Dublin City Council**
Government Department	Department of Housing, Local Government and Heritage
Grant Programme	Dublin City Council Community Grant
Purpose of the Grant	Support for staff wages and programme operating costs
Term	Expires 31 December 2025
Total Fund	€14,500
Expenditure	€14,500
Fund due at the end of financial year	NIL
Received in the financial year	€14,500
Capital Grant	NIL
Restriction on use	As per agreement
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 €80,000 Upwards. Band €10,000 - €60,000 = 0 Band €60,000 - €70,000 = 0 Band €70,000 - €80,000 = 0

17. RESERVES

	Revaluation reserve	Funds	Capital Reserve	Total
	€	€	€	€
At the beginning of the year	305,562	926,645	-	1,232,207
Surplus for the financial year	-	277,864	-	277,864
Other movements	-	(414,438)	414,438	-
At the end of the year	**305,562**	**790,071**	**414,438**	**1,510,071**

18. STATUS

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

The liability of the members is limited.

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

19. POST-BALANCE SHEET EVENTS

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

20. DIRECTORS' REMUNERATION

No remuneration was paid to the directors during the year (2024: Nil).

21. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the Board of Directors on 9 June 2026.

INCHICORE COMMUNITY DRUG TEAM COMPANY LIMITED BY GUARANTEE

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

NOT COVERED BY THE REPORT OF THE AUDITORS

INCHICORE COMMUNITY DRUG TEAM COMPANY LIMITED BY GUARANTEE
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
Operating Statement
for the financial year ended 31 December 2025

	2025 €	2024 €
Income		
Donations	**10,459**	6,700
Fronline Bike Sales Income	**150,363**	118,335
Youth Bike Training	**-**	15,000
Dept of Justice	**53,077**	23,739
HSE CH07	**647,146**	860,384
Dept of Children and Youth Affairs	**125,481**	142,122
Tusla	**6,864**	7,132
Community Foudation	**10,000**	6,220
HSE CH09	**475,775**	278,990
Dublin City Coucil Grant	**14,500**	93,541
Dept of Community and Rural Development	**200,575**	174,467
Other Grant Income	**10,468**	49,958
	1,704,708	1,776,588
Cost of generating funds		
Opening stock	**27,560**	27,396
Purchases	**53,637**	37,976
	81,197	65,372
Closing stock	**(32,686)**	(27,560)
	48,511	37,812
Gross surplus	**1,656,197**	1,738,776
Expenses		
Wages and salaries	**1,145,394**	1,022,818
Social security costs	**125,824**	109,469
Programme Expenses	**66,953**	26,847
Staff training	**13,657**	17,224
Rent payable	**12,100**	12,000
Bluebell Rent	**65,700**	65,700
Rates	**3,874**	3,238
Service charges	**7,527**	10,190
Insurance	**18,867**	15,635
Computer bureau costs	**23,949**	15,153
Light and heat	**15,191**	28,457
Cleaning	**10,670**	1,060
Repairs and maintenance	**5,664**	14,603
Printing, postage and stationery	**8,623**	19,334
Advertising	**2,801**	2,346
Telephone	**12,745**	12,416
Computer costs	**3,816**	421
Travelling and entertainment	**10,825**	1,458
Legal and professional	**54,389**	22,469
Consultancy fees	**14,000**	16,049
Accountancy	**15,646**	3,690
Auditor's/Independent Examiner's remuneration	**9,328**	6,150
Bank charges	**1,035**	2,642
General expenses	**22,680**	21,566
Subscriptions	**4,204**	3,600
Exceptional credit	**-**	(40,067)
Depreciation	**204,677**	24,677
	1,880,139	1,439,145

INCHICORE COMMUNITY DRUG TEAM COMPANY LIMITED BY GUARANTEE
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
Operating Statement
for the financial year ended 31 December 2025

	2025 €	2024 €
Miscellaneous income		
Amortisation of capital grants received	-	21,778
Sundry income	501,806	-
	501,806	21,778
Net surplus	277,864	321,409