

Company Registration 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 2023

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Frontline Make Change REFERENCE AND ADMINISTRATIVE INFORMATION

Directors	Aodán Bourke (Resigned 28 May 2024) Michelle Licciardi Colum Ward Mary-Jane Halpin Leo Philomin
Company Secretary	Leo Philomin
Charity Number	CHY 15068
Charities Regulatory Authority Number	RCN 20050979
Company Registration Number	307103
Registered Office and Principal Address	Kavanagh House 135 Emmet Road Inchicore Dublin 8
Auditors	Byrne O'Byrne Accounting & Tax Advisors Limited Certified Public Accountants and Statutory Audit Firm 222-224 Harold's Cross Road Harold's Cross Dublin 6W
Principal Bankers	Bank of Ireland 177 Drimnagh Road Walkinstown Dublin 12
Solicitors	F.M. O'Reilly & Co. Red Church Phibsboro Dublin 7

Frontline Make Change DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2023

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 2023.

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 2023.

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).

Review of Activities, Achievements and Performance

2023 was another busy year for the organisation, it very much was business as normal following on from the last few years of COVID. There was much continued success in North Dublin where the new Alcohol Treatment Service continued to develop in conjunction with the HSE and very quickly hit capacity. On the success of working in this new CH09 area we also secured another initiative of a Rehabilitation Coordinator, which is a brand-new post looking at developing integrated care pathways and a more recovery orientated system of care.

Our Addiction Services were also asked to deliver, in conjunction with Merchants Quay a new programme in Mountjoy Prison called the Tarp Programme which has been an overwhelmingly successful with high retention rates.

Social Enterprise continued to thrive in the retail unit and our extended workshop and training centre had further good news as it was awarded an accredited City and Guilds Training Centre. We now provide accredited Level 1 and 2 Bike Mechanic Training to our participants.

Frontline Make Change DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2023

The Social Enterprise project also broke new ground developing a new outreach programme called Building the Bridge Project. This was working with young people from North wall and East wall who had been involved in gang fighting and bringing them together to work in mixed teams to build bikes, Art therapy and Restorative Justice work. This was done in conjunction with Youth Services, Garda Siochana and Dublin City Council.

In early 2023, the Childcare Project team designed and established The Parent's Morning, which involves drop-in sessions for the parents/guardians of children who attend our service. The Parent's Morning aims to create a welcoming environment in which parents can get information and advice from staff, interact with other parents and in which they can engage in mindfulness/relaxation. Throughout 2023 several Parent's Morning sessions focused on children and the early years e.g. consistent routines, child development and behavior management.

The Childcare Project team along with Joanne Drum (Education Officer) and Mags Harnett (Artist) of The National Gallery of Ireland teamed up to deliver a series of four monthly sensory workshops from September 2023. In these workshops, participants were presented a painting along with resources and materials linked to the painting which the preschool children then explored and discussed.

During 2023, the ownership title of Kavanagh House was transferred by the HSE to Frontline following the redemption of the mortgage on the property.

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 had gross assets of €1,652,689 (2022 - €1,356,245) and gross liabilities of €741,891 (2022 - €770,048). The net assets of the company have increased by €324,601.

Directors and Secretary

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

Aodán Bourke (Resigned 28 May 2024)
Michelle Licciardi
Colum Ward
Mary-Jane Halpin
Leo Philomin

Finance & Risk Sub-Committee:

- Colum Ward
- Stuart Fraser
- Eimear Byrne
- Eleanor Burke (Resigned 12 January 2024)

Quality & Safety Sub-Committee

- Mary-Jane Halpin
- Corrine Doyle
- 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 2023

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.

The 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 28 June 2024 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 2023

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", 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;
- 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 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 28 June 2024 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 ('the Charity') for the financial year ended 31 December 2023 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 2023 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 company in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements.

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

Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the 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

Based solely on the work undertaken in the course of the audit, we report that:

- in our opinion, the information given in the Directors' Annual Report is consistent with the financial statements;
- in our opinion, the Directors' Annual Report has been prepared in accordance with the Companies Act 2014; and
- 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.

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.

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

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 charity. We have nothing to report in this regard.

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the Directors' Responsibilities Statement set out on page 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, as applicable, matters related to going concern and using the going concern basis of accounting unless they either intend to liquidate the company 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 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.

INDEPENDENT AUDITOR'S REPORT

to the Members of Frontline Make Change

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 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
Harold's Cross
Dublin 6W

28 June 2024

Frontline Make Change STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)
for the financial year ended 31 December 2023

	Notes	Unrestricted Funds 2023 €	Restricted Funds 2023 €	Total Funds 2023 €	Unrestricted Funds 2022 €	Restricted Funds 2022 €	Total Funds 2022 €
Incoming Resources							
Voluntary Income	3.1	9,690	5,380	15,070	-	1,713	1,713
Charitable activities							
Grants from governments and other co-funders	3.2	-	1,195,294	1,195,294	-	1,207,477	1,207,477
Activities for generating funds	3.3	130,624	21,778	152,402	161,802	-	161,802
Total incoming resources		140,314	1,222,452	1,362,766	161,802	1,209,190	1,370,992
Resources Expended							
Charitable activities	4.1	184,190	1,120,638	1,304,828	44,091	1,108,407	1,152,498
Other expenditure	4.2	-	38,899	38,899	2,006	38,921	40,927
Total Resources Expended		184,190	1,159,537	1,343,727	46,097	1,147,328	1,193,425
Net incoming/outgoing resources before transfers		(43,876)	62,915	19,039	115,705	61,862	177,567
Other recognised gains/(losses):							
Surplus/(deficit) for the financial year		(43,876)	62,915	19,039	115,705	61,862	177,567
Unrealised gains/(losses) on investments	7	-	305,562	305,562	-	-	-
Net movement in funds for the financial year		(43,876)	368,477	324,601	115,705	61,862	177,567
Reconciliation of funds:							
Total funds beginning of the year		346,631	239,566	586,197	230,926	177,704	408,630
Total funds at the end of the year		302,755	608,043	910,798	346,631	239,566	586,197

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

Approved by the Board of Directors on 28 June 2024 and signed on its behalf by:


Mary-Jane Halpin
Director


Colum Ward
Director


Frontline Make Change BALANCE SHEET

as at 31 December 2023

	Notes	2023 €	2022 €
Fixed Assets			
Tangible assets	7	<u>1,046,562</u>	<u>770,798</u>
Current Assets			
Stocks	8	27,396	30,798
Debtors	9	59,491	63,007
Cash at bank and in hand	10	<u>519,240</u>	<u>491,642</u>
		<u>606,127</u>	<u>585,447</u>
Creditors: Amounts falling due within one year	11	<u>(362,382)</u>	<u>(368,761)</u>
Net Current Assets		<u>243,745</u>	<u>216,686</u>
Total Assets less Current Liabilities		<u>1,290,307</u>	<u>987,484</u>
Grants receivable	12	<u>(379,509)</u>	<u>(401,287)</u>
Total Net Assets		<u>910,798</u>	<u>586,197</u>
Funds			
Restricted trust funds		608,043	239,566
Designated funds (Unrestricted)		<u>302,755</u>	<u>346,631</u>
Total funds		<u>910,798</u>	<u>586,197</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 28 June 2024 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 2023

	Notes	2023 €	2022 €
Cash flows from operating activities			
Net movement in funds		324,601	177,567
Adjustments for:			
Gains and losses on investments		(305,562)	-
Depreciation		38,899	40,927
Amortisation of capital grants received		(21,778)	(21,778)
		<u>36,160</u>	<u>196,716</u>
Movements in working capital:			
Movement in stocks		3,402	(11,793)
Movement in debtors		3,516	(22,514)
Movement in creditors		(6,379)	4,937
		<u>36,699</u>	<u>167,346</u>
Cash flows from investing activities			
Payments to acquire tangible assets		(9,101)	(118,738)
Receipts from disposal of tangible assets		-	10,331
		<u>(9,101)</u>	<u>(108,407)</u>
Net cash used in investment activities		(9,101)	(108,407)
Net increase in cash and cash equivalents		27,598	58,939
Cash and cash equivalents at the beginning of the year		491,642	432,703
Cash and cash equivalents at the end of the year	10	519,240	491,642

Frontline Make Change

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

1. GENERAL INFORMATION

Frontline Make Change 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 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 2023 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 2023

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	-	No depreciation, regular revaluation required.
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.

3. INCOME

3.1 VOLUNTARY INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	2023	2022
	€	€	€	€
Donations and sundry income	9,690	5,380	15,070	1,713

3.2 GRANTS FROM GOVERNMENT AND OTHER CO-FUNDERS

	Unrestricted Funds	Restricted Funds	2023	2022
	€	€	€	€
HSE CH07	-	602,470	602,470	619,350
Dept of Children and Youth Affairs	-	111,122	111,122	106,062
Tusla	-	6,864	6,864	6,864
Community Foundation	-	4,145	4,145	2,780
HSE CH09	-	180,000	180,000	90,000
Dublin City Council Grant	-	15,700	15,700	19,362
Dept of Community and Rural Development	-	225,853	225,853	315,581
Dept of Justice	-	49,140	49,140	47,478
	-	1,195,294	1,195,294	1,207,477

3.3 ACTIVITIES FOR GENERATING FUNDS

	Unrestricted Funds	Restricted Funds	2023	2022
	€	€	€	€
Capital grant amortisation	-	21,778	21,778	21,778
Frontline Bike Sales Income	122,454	-	122,454	140,024
Youth Bike Training	8,170	-	8,170	-
	130,624	21,778	152,402	161,802

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 2023

4.	EXPENDITURE					
4.1	CHARITABLE ACTIVITIES	Direct Costs	Other Costs	Support Costs	2023	2022
		€	€	€	€	€
	Programme expenses	-	-	12,939	12,939	70,903
	General expenses	-	-	6,462	6,462	3,965
	Light & heat	-	-	23,901	23,901	11,682
	Motor & Travel	-	-	5,758	5,758	4,298
	Rates	-	-	7,878	7,878	-
	Telephone	-	-	10,983	10,983	8,408
	Accountancy	-	-	3,690	3,690	2,762
	Computer Bureau Costs	-	-	16,313	16,313	14,744
	Bank charges	-	-	959	959	812
	Frontline Bike Purchase Costs	41,385	-	-	41,385	52,974
	Rent	-	-	82,700	82,700	90,276
	Legal & Professional	-	-	1,610	1,610	800
	Repair and Maintenance	-	-	34,847	34,847	22,428
	Advertising	-	-	6,377	6,377	3,442
	Salaries, wages and related costs	-	-	975,989	975,989	818,484
	Audit Fees	-	-	5,498	5,498	4,000
	Sales Commission	-	-	2,090	2,090	1,829
	Service charges	-	-	2,080	2,080	2,011
	Staff Training & Recruitment	-	-	38,244	38,244	17,724
	Printing, postage and stationery	-	-	6,344	6,344	8,351
	Insurance	-	-	17,839	17,839	11,212
	Cleaning	-	-	942	942	1,393
		<u>41,385</u>	<u>-</u>	<u>1,263,443</u>	<u>1,304,828</u>	<u>1,152,498</u>
	Frontline Bike purchase costs relate to cost of sales for the social enterprise.					
4.2	OTHER EXPENDITURE	Direct Costs	Other Costs	Support Costs	2023	2022
		€	€	€	€	€
	Depreciation and amortisation	-	38,899	-	38,899	40,927
		<u>-</u>	<u>38,899</u>	<u>-</u>	<u>38,899</u>	<u>40,927</u>
5.	NET INCOMING RESOURCES				2023	2022
					€	€
	Net Incoming Resources are stated after charging/(crediting):					
	Depreciation of tangible assets				38,899	40,927
	Auditor's remuneration:					
	- audit services				5,498	4,000
	Amortisation of grants receivable				<u>(21,778)</u>	<u>(21,778)</u>

Frontline Make Change

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

6. EMPLOYEES AND REMUNERATION

Number of employees

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

	2023 Number	2022 Number
Addiction Practitioners	9	10
Administrator	3	2
CEO	1	1
Childcare	4	3
Frontline Bike staff	6	7
Management	4	3
	<u>27</u>	<u>26</u>
	<u>27</u>	<u>26</u>
 The staff costs comprise:	 2023	 2022
	€	€
Wages and salaries	882,843	744,724
Social security costs	93,146	73,760
	<u>975,989</u>	<u>818,484</u>
	<u>975,989</u>	<u>818,484</u>

One employee received salary over €60,000, The CEO's Salary for 2023 was €75,603 (2022: €75,603)

Frontline Make Change NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

7. TANGIBLE FIXED ASSETS

	Land and buildings freehold €	Long leasehold property €	Fixtures, fittings and equipment €	Motor vehicles €	Computer equipment and software €	Total €
Cost or Valuation						
At 1 January 2023	-	894,628	240,067	26,650	86,724	1,248,069
Additions	-	-	9,101	-	-	9,101
Transfers	900,000	(900,000)	-	-	-	-
Revaluation	-	5,372	-	-	-	5,372
At 31 December 2023	900,000	-	249,168	26,650	86,724	1,262,542
Depreciation						
At 1 January 2023	-	285,035	104,040	5,330	82,866	477,271
Charge for the financial year	-	15,155	17,450	5,330	964	38,899
Revaluation	-	(300,190)	-	-	-	(300,190)
At 31 December 2023	-	-	121,490	10,660	83,830	215,980
Net book value						
At 31 December 2023	900,000	-	127,678	15,990	2,894	1,046,562
At 31 December 2022	-	609,593	136,027	21,320	3,858	770,798

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 at €900,000 by Melford Property consultants. Unrealised property revaluation reserve recorded in the balance sheet in the year is €305,562 (Note 14).

Frontline Make Change
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2023

8. STOCKS	2023	2022
	€	€
Finished goods and goods for resale	<u>27,396</u>	<u>30,798</u>
Closing stocks relate to Frontline Bike stock at the year end.		
9. DEBTORS	2023	2022
	€	€
Trade debtors	9,450	120
Other debtors	24,000	-
Prepayments	26,041	26,943
Accrued Income	-	35,944
	<u>59,491</u>	<u>63,007</u>
10. CASH AND CASH EQUIVALENTS	2023	2022
	€	€
Cash and bank balances	<u>519,240</u>	<u>491,642</u>
11. CREDITORS	2023	2022
Amounts falling due within one year	€	€
Payments received on account	40,067	40,067
Trade creditors	11,882	3,325
Taxation and social security costs	12,542	10,878
Accruals	202,552	203,693
Deferred Income	95,339	110,798
	<u>362,382</u>	<u>368,761</u>

The accruals €202,552 relate to the cost of provision of services for which grants have been received in advance in the Project Account €189,264, accountancy accrual €3,690 & accruals in Frontline Bike accounts €9,598.

Deferred Income includes:

- Current deferred income Capital grant €21,778 (2022: €21,778)
- Deferred Pobal bike scale grant €36,623 (2022: €60,382)
- Deferred Income grant from Dublin City Council €36,938 (2022: €28,638)

Frontline Make Change NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

12. GRANTS RECEIVABLE	2023 €	2022 €
Capital grants received and receivable		
At 1 January	553,733	553,733
Amortisation		
At 1 January	(152,446)	(130,668)
Amortised in financial year	(21,778)	(21,778)
At 31 December	(174,224)	(152,446)
Net book value		
At 31 December	379,509	401,287
At 1 January	401,287	423,065

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

13. STATE FUNDING

Agency	Pobal
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 2023
Total Fund	€111,122
Expenditure	€119,790
Surplus of funds received at financial year end	€322
Received in the financial year	€111,122
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 = 5
	Band €60,000 - €70,000 = 0
	Band €70,000 - €80,000 = 0

Frontline Make Change

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

Agency	HSE
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 2023
Total Fund	€602,470
Expenditure	€590,657
Fund due at the financial year end	€NIL
Received in the financial year	€602,470
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 Band €60,000 -€70,000 = 0 Band €70,000- €80,000 = 1</p>

Frontline Make Change

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

Agency	Canal Communities LDTAF
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 2023
Total Fund	€49,140
Expenditure	€45,858
Fund deferred or due at financial year end	NIL
Received in the financial year	€49,140
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

for the financial year ended 31 December 2023

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 2023
Total Fund	€157,386
Expenditure	€157,386
Fund deferred at the period end	€36,623
Received in the financial year	€157,386
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

for the financial year ended 31 December 2023

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 2023
Total Fund	€68,467
Expenditure	€68,467
Fund deferred or due at financial year end	NIL
Received in the financial year	€68,467
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

for the financial year ended 31 December 2023

Agency	HSE
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 2023
Total Fund	€180,000
Expenditure	€170,228
Fund due at the financial year end	NIL
Received in the financial year	€180,000
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

for the financial year ended 31 December 2023

Agency	Tusla
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 2023
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	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 = 0 Band €60,000 - €70,000 = 0 Band €70,000 - €80,000 = 0 Contractor 1</p>

Frontline Make Change NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

Agency	Community Foundation
Grant Programme	Children's Project
Purpose of the Grant	Support Trip costs for Children's project
Term	Expires 31 December 2023
Total Fund	€4,145
Expenditure	€4,145
Fund deferred or due at financial year end	NIL
Received in the financial year	€4,145
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

14. RESERVES

	Revaluation reserve	Funds	Total
	€	€	€
At the beginning of the year	-	586,197	586,197
Revaluation for the financial year	305,562	-	305,562
Surplus for the financial year	-	19,039	19,039
At the end of the year	<u>305,562</u>	<u>605,236</u>	<u>910,798</u>

15. 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.

16. DIRECTORS' REMUNERATION

The Directors did not receive any remuneration during the year.

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NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

17. POST-BALANCE SHEET EVENTS

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

18. SERVICES PROVIDED BY INDEPENDENT AUDITOR

In common with many other business of similar size and nature the company uses the auditors to assist with the preparation of the financial statements, to prepare and submit annual returns to the Companies Registration Office.

19. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the Board of Directors on 28 June 2024.

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SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023

NOT COVERED BY THE REPORT OF THE AUDITORS

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SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
OPERATING STATEMENT
for the financial year ended 31 December 2023

	Schedule	2023 €	2022 €
Income		1,340,988	1,349,214
Cost of sales-Frontline Bike	1	(41,385)	(52,974)
Gross surplus		1,299,603	1,296,240
Charitable activities and other expenses	2	(1,302,342)	(1,140,451)
		(2,739)	155,789
Miscellaneous income	3	21,778	21,778
Net surplus		19,039	177,567

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SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

SCHEDULE 1 : COST OF GENERATING FUNDS

for the financial year ended 31 December 2023

	2023	2022
	€	€
Cost of sales-Frontline Bike		
Opening stock	30,798	19,005
Purchases	37,983	64,767
	<hr/>	<hr/>
	68,781	83,772
Closing stock	(27,396)	(30,798)
	<hr/>	<hr/>
	41,385	52,974
	<hr/> <hr/>	<hr/> <hr/>

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SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS SCHEDULE 2 : CHARITABLE ACTIVITIES AND OTHER EXPENSES

for the financial year ended 31 December 2023

	2023	2022
	€	€
Expenses		
Wages and salaries	882,843	744,724
Social security costs	93,146	73,760
Programme Expenses	12,939	70,903
Staff training & Recruitment	38,244	17,724
Commissions payable	2,090	1,829
Rent payable	17,000	17,000
Bluebell Rent	65,700	73,276
Rates	7,878	-
Service charge DCC	2,080	2,011
Insurance	17,839	11,212
Computer bureau costs	16,313	14,744
Light and heat	23,901	11,682
Cleaning	942	1,393
Repairs and maintenance/Computer repair	34,847	22,428
Printing, postage and stationery	6,344	8,351
Advertising	6,377	3,442
Telephone	10,983	8,408
Motor and travel	5,758	4,298
Legal and professional	1,610	800
Accountancy	3,690	2,762
Auditor's/Independent Examiner's remuneration	5,498	4,000
Bank charges	959	812
General expenses	6,462	3,965
Depreciation	38,899	40,927
	<u>1,302,342</u>	<u>1,140,451</u>

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SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
SCHEDULE 3 : MISCELLANEOUS INCOME
for the financial year ended 31 December 2023

	2023	2022
	€	€
Miscellaneous Income		
Capital grant amortisation	<u>21,778</u>	<u>21,778</u>