

**Star Project, Ballymun**  
**Annual Report and Audited Financial Statements**  
**for the financial year ended 31 December 2023**

**KSI Faulkner Orr Limited**  
**Behan House**  
**10 Lower Mount Street**  
**Dublin 2**  
**Ireland**

**Company Number: 335491**  
**Charity Number: CHY 14583**  
**Charities Regulatory Authority Number: 20047879**

**Star Project, Ballymun**  
**CONTENTS**

	<b>Page</b>
Reference and Administrative Information	3
Directors' Annual Report	4 - 6
Directors' Responsibilities Statement	7
Independent Auditor's Report	8 - 10
Statement of Financial Activities	11
Balance Sheet	12
Statement of Cash Flows	13
Notes to the Financial Statements	14 - 21
Supplementary Information relating to the Financial Statements	23 - 24

**Star Project, Ballymun**  
**REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Directors</b>	Anne Harnett Joan McCabe James Harnett Michael Murphy Peter Grange Cristóir MacCannalith Robert Corwell
<b>Chairperson</b>	Michael Murphy
<b>Company Secretary</b>	Cristóir MacCannalith
<b>Charity Number</b>	CHY 14583
<b>Charities Regulatory Authority Number</b>	20047979
<b>Company Registration Number</b>	335491
<b>Registered Office</b>	The Horizon Centre Ballycurris Road Ballymun Dublin 11 D11 X2EP
<b>Principal Address</b>	The Horizon Centre, Ballycurris Road, Ballymun, Dublin 11 D11 X2EP
<b>Auditors</b>	KSI Faulkner Orr Limited Behan House 10 Lower Mount Street Dublin 2 Ireland
<b>Principal Bankers</b>	AIB Finglas Dublin 11.

# **Star Project, Ballymun**

## **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 Star Project, Ballymun 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.

Star Project, Ballymun was started in 1998 as a response to the drugs and alcohol issue facing women in the Ballymun area. Since that time, the organisation has gone through many changes in response to various changes in community development needs. Since 2012 the service works with both men and women and now provides a Family Support Service.

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

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

#### **Mission Statement**

Star offers an intensive, holistic personal development programme which supports a person to make changes at his/her own pace in the process of recovery from drug and alcohol addiction and its effects.

#### **Objectives**

The principal activities of the company are:

- To act as a Charity for people from Ballymun (or surrounding areas) for people who wish to access support for their drug and alcohol use and/ or a family member's drug and alcohol use. The individual or family member can access supports to deal with the effects of the drug and alcohol use on themselves and/or within their family.
- To provide training and education supports for service users to broaden their understanding of education and to go further if they want to.
- To work with service users to promote well being, reduce stress and to teach new coping mechanisms associated in dealing with drug and alcohol use and the reasons why people use substances.
- To empower people to make informed choices in relation to their health and well being.
- To work with a range of agencies to promote the highest outcome for a service user.
- To stay informed in terms of best practice and research & to regularly upskill.

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

#### **Structure**

The Board's job is to govern the affairs of the organisation within the framework of relevant legislation and standards. The Board of Directors, representative of the organisation's membership and the community, is the legally incorporated entity with the authority and responsibility for:

- i. Safeguarding the organisational mission and ensuring the stability of the organisation.
- ii. Establishing its direction and objectives;
- iii. Ensuring that it has adequate information to monitor major areas of performance;
- iv. Ensuring the proper and prudent management of the organisation;
- v. Ensuring the achievement of the organisation's mission;
- vi. Securing input of key stakeholders to strategic direction;
- vii. Accounting to its members and other key stakeholders for the performance of the organisation and,
- viii. Ensuring systematic linkage with other organisations engaged in the pursuit of similar or related objectives and with the wider community.

The Board, in discharging its responsibilities for the governance of the organisation, oversees the management of the organisation's finances. It ensures the proper and adequate discharge of this duty through its Treasurer, acting on behalf of and reporting to the Board.

The Star 'Staff Handbook' has more information about STAR's responsibilities as an employer.

## Star Project, Ballymun DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2023

### Key achievements and successes during the year

- Increasing the process of blending the service with the outreach EST and developing the overall STAR services more cohesively now EST have been in place in STAR for 2 years
- Powder Cocaine Group expanded in the evenings over 12 weeks in partnership with the HSE for two nights per week.
- A high percentage of participants detoxing / Becoming substance free.
- Increased Referrals for Individual Support & Main Programmes
- A high percentage of participants finishing STAR substance free and moving into further education and employment.
- Peer Mentor Programme and 2 day trip away for training / up skilling
- Aftercare Programme
- STAR's Graduation ceremony (8 Participants)
- Rolling out our New Phase 1 Programme
- Continued use of the Resonance Factor and other agencies sitting in on groups in STAR to share the learning
- Step's Programme
- Seeking Safety programme- STAR invited by the HSE to be part of a 7 service Interagency pilot to introduce Seeking Safety into an Irish-isation of the Seeking safety programme in Ireland under Dr Lisa M Najavits. This is a specialist mental health and substance use programme which is trauma informed.
- Peer mentor role
- Life Coaching – benefits for participants who are preparing to leave.
- Brixton Trip – Benefits for Staff upskilling around the Resonance Factor/ supervision
- Social Presencing workshops in partnership with other agencies
- EST running a Friday night open access programme in Axis to encourage increased participation with younger cohort who would not readily access supports.
- EST developing its homeless outreach service in the community and the harder to reach cohort in its outreach work.
- Family Support Service has run an increased amount of 5 Step groups and increased number of referrals in the year.

### 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.

### Income

The principal funding resources for the company are currently the grants received from the HSE, BLDATF and the DEASP. The company also occasionally receives small donations.

### Financial Results

At the end of the financial year the company had gross assets of €201,435 (2022 - €193,231) and gross liabilities of €129,581 (2022 - €116,371). The net assets of the company have decreased by €(5,006).

### Reserves Position and Policy

In view of the increased activity in the last 2 years the directors have the reserves policy under review.

### Directors and Secretary

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

Anne Harnett  
Joan McCabe  
James Harnett  
Michael Murphy  
Peter Grange  
Cristóir MacCannalith  
Robert Corwell

The secretary who served throughout the financial year was Cristóir MacCannalith.

### Compliance with Sector-Wide Legislation and Standards

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

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

**Star Project, Ballymun**  
**DIRECTORS' ANNUAL REPORT**  
for the financial year ended 31 December 2023

**The Auditors**

The auditors, KSI Faulkner Orr Limited have indicated their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

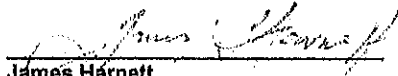
**Statement on Relevant Audit Information**

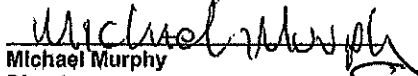
In accordance with section 330 of the Companies Act 2014, so far as each of the persons who are directors at the time this report is approved are aware, there is no relevant audit information of which the statutory auditors are unaware. The directors have taken all steps that they ought to have taken 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 The Horizon Centre, Ballycurris Road, Ballymun, Dublin 11, D11 X2EP.

Approved by the Board of Directors on 13 June 2024 and signed on its behalf by:

  
James Harnett  
Director

  
Michael Murphy  
Director

**Star Project, Ballymun**  
**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" 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.

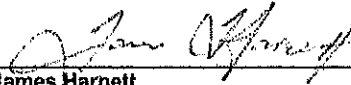
The directors confirm that they have complied with the above requirements in preparing the financial statements.

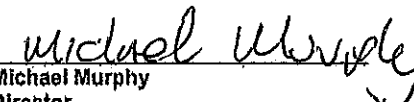
The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and net income or expenditure of the company to be determined 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 13 June 2024 and signed on its behalf by:

  
James Harnett  
Director

  
Michael Murphy  
Director

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of Star Project, Ballymun**

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

#### **Opinion**

We have audited the company financial statements of Star Project, Ballymun ('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" 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 deficit for the financial year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"; and
- have been properly prepared in accordance with the requirements of the 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 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 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 Star Project, Ballymun**

### **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 Star Project, Ballymun**

### **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.

*Emma Delaney*

**Emma Delaney**  
for and on behalf of  
**KSI FAULKNER ORR LIMITED**  
Statutory Auditor  
Behan House  
10 Lower Mount Street  
Dublin 2  
Ireland

*13 June 2020*

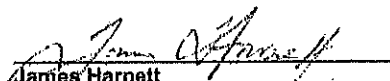
**Star Project, Ballymun**  
**STATEMENT OF FINANCIAL ACTIVITIES**

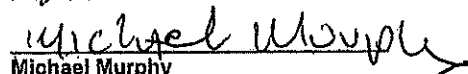
(Incorporating an Income and Expenditure Account)  
for the financial year ended 31 December 2023

	Notes	Restricted Funds 2023 €	Total Funds 2023 €	Restricted Funds 2022 €	Total Funds 2022 €
<b>Income</b>					
Donations and legacies	5.1	498	498	1,474	1,474
Charitable activities					
- Grants from governments and other co-funders	5.2	767,549	767,549	755,699	755,699
<b>Total income</b>		<b>768,047</b>	<b>768,047</b>	<b>757,173</b>	<b>757,173</b>
<b>Expenditure</b>					
Charitable activities	6.1	773,053	773,053	734,553	734,553
<b>Net income/(expenditure)</b>		<b>(5,006)</b>	<b>(5,006)</b>	<b>22,620</b>	<b>22,620</b>
Transfers between funds		-	-	-	-
<b>Net movement in funds for the financial year</b>		<b>(5,006)</b>	<b>(5,006)</b>	<b>22,620</b>	<b>22,620</b>
<b>Reconciliation of funds:</b>					
Total funds beginning of the year	17	76,860	76,860	54,240	54,240
<b>Total funds at the end of the year</b>		<b>71,854</b>	<b>71,854</b>	<b>76,860</b>	<b>76,860</b>

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

Approved by the Board of Directors on 13 June 2024 and signed on its behalf by:

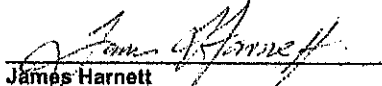
  
James Harnett  
Director

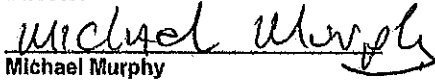
  
Michael Murphy  
Director

**Star Project, Ballymun**  
**BALANCE SHEET**  
as at 31 December 2023

	Notes	2023 €	2022 €
<b>Fixed Assets</b>			
Tangible assets	11	14,822	14,914
<b>Current Assets</b>			
Debtors	12	54,449	17,681
Cash at bank and in hand	13	132,164	160,636
		186,613	178,317
<b>Creditors: Amounts falling due within one year</b>	14	(129,581)	(116,371)
<b>Net Current Assets</b>		57,032	61,946
<b>Total Assets less Current Liabilities</b>		71,854	76,860
<b>Funds</b>			
Restricted funds		71,854	76,860
<b>Total funds</b>	17	71,854	76,860

Approved by the Board of Directors on 13 June 2024 and signed on its behalf by:

  
James Harnett  
Director

  
Michael Murphy  
Director

**Star Project, Ballymun**  
**STATEMENT OF CASH FLOWS**  
for the financial year ended 31 December 2023

	Notes	2023 €	2022 €
<b>Cash flows from operating activities</b>			
Net movement in funds		(5,006)	22,620
Adjustments for:			
Depreciation		4,781	7,758
		<u>(225)</u>	<u>30,376</u>
Movements in working capital:			
Movement in debtors		(36,768)	(15,867)
Movement in creditors		13,210	51,026
		<u>(23,783)</u>	<u>65,535</u>
<b>Cash flows from investing activities</b>			
Payments to acquire tangible assets		(4,689)	(17,540)
		<u>(28,472)</u>	<u>47,995</u>
<b>Net (decrease)/increase in cash and cash equivalents</b>		<u>160,636</u>	<u>112,641</u>
<b>Cash and cash equivalents at the beginning of the year</b>		<u>160,636</u>	<u>112,641</u>
<b>Cash and cash equivalents at the end of the year</b>	13	<u><u>132,164</u></u>	<u><u>180,636</u></u>

# Star Project, Ballymun

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

### 1. GENERAL INFORMATION

Star Project, Ballymun is a company limited by guarantee incorporated in Ireland. The registered office of the company is The Horizon Centre, Ballycurris Road, Ballymun, Dublin 11, D11 X2EP which is also the principal place of activity 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 Company 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 company 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 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".

#### 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 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.

#### Income

Income is recognised by inclusion in the Statement of Financial Activities only when the company 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 company.

#### 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 company. Income from government and other co-funders is recognised when the company 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 company is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the company is meeting the core

**Star Project, Ballymun**  
**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 31 December 2023

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 company is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the company 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 company is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

**Expenditure**

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.

**Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment - 10% Straight line and 25% 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 financial year end, is included in debtors.

**Creditors**

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

**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.

**3. PROVISIONS AVAILABLE FOR AUDITS OF SMALL ENTITIES**

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

**Star Project, Ballymun**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2023

continued

**4. CRITICAL ACCOUNTING JUDGEMENT AND ESTIMATES**

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses.

Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The company makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

**(a) Establishing useful economic lives for depreciation purposes of fixtures & fittings**

Long lived assets, consisting primarily of, fixtures, fittings and equipment, comprise a significant portion of total assets. The annual depreciation charge depends primarily on the estimated useful economic lives of each type of asset and estimates of residual value. The directors regularly review these asset useful economic lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset useful lives can have a significant impact on depreciation and amortisation charges for the period. Detail of the useful economic lives is included in the accounting policies.

<b>5.</b>	<b>INCOME</b>					
<b>5.1</b>	<b>DONATIONS AND LEGACIES</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2023</b>	<b>2022</b>	
		€	€	€	€	
	Donations and legacies	-	498	498	1,474	
<b>5.2</b>	<b>CHARITABLE ACTIVITIES</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2023</b>	<b>2022</b>	
		€	€	€	€	
	Grants from governments and other co-funders: Income from charitable activities	-	767,549	767,549	755,699	
<b>6.</b>	<b>EXPENDITURE</b>					
<b>6.1</b>	<b>CHARITABLE ACTIVITIES</b>	<b>Direct Costs</b>	<b>Other Costs</b>	<b>Support Costs</b>	<b>2023</b>	<b>2022</b>
		€	€	€	€	€
	Expenditure on charitable activities	19,735	67,410	685,908	773,053	734,553
<b>6.2</b>	<b>SUPPORT COSTS</b>			<b>Charitable Activities</b>	<b>2023</b>	<b>2022</b>
				€	€	€
	Wages and salaries			655,885	655,885	821,080
	Service charges			16,074	16,074	14,283
	Training and development			13,949	13,949	12,567
				685,908	685,908	647,910



**Star Project, Ballymun**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2023

continued

**7. ANALYSIS OF SUPPORT COSTS**

	2023	2022
	€	€
Wages and salaries	655,885	621,080
Service charges	16,074	14,263
Training and development	13,949	12,567
	<u>685,908</u>	<u>647,910</u>

**8. NET INCOME**

	2023	2022
	€	€
<b>Net Income is stated after charging/(crediting):</b>		
Depreciation of tangible assets	4,781	7,756
Auditor's remuneration: - audit services	3,382	5,217
	<u>4,781</u>	<u>7,756</u>

**9. EMPLOYEES AND REMUNERATION**

**Number of employees**

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

	2023	2022
	Number	Number
Administration	1	1
Programmes/ Services	13	12
	<u>14</u>	<u>13</u>

The staff costs comprise:

	2023	2022
	€	€
Wages and salaries	584,333	548,742
Social security costs	64,092	59,548
Pension costs	7,460	12,790
	<u>655,885</u>	<u>621,080</u>

**10. SALARY BANDS**

Two employees received employee benefits (excluding employer pension costs) of more than €60,000 for the year 2023. (1:2022)

**Star Project, Ballymun**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2023

continued

**11. TANGIBLE FIXED ASSETS**

	Fixtures, fittings and equipment €	Total €
<b>Cost</b>		
At 1 January 2023	98,659	98,659
Additions	4,689	4,689
At 31 December 2023	<u>103,348</u>	<u>103,348</u>
<b>Depreciation</b>		
At 1 January 2023	83,745	83,745
Charge for the financial year	4,781	4,781
At 31 December 2023	<u>88,526</u>	<u>88,526</u>
<b>Net book value</b>		
At 31 December 2023	<u>14,822</u>	<u>14,822</u>
At 31 December 2022	<u>14,914</u>	<u>14,914</u>
<b>12. DEBTORS</b>	<b>2023</b>	<b>2022</b>
	€	€
Prepayments	3,449	4,154
Accrued Income	51,000	13,527
	<u>54,449</u>	<u>17,681</u>
<b>13. CASH AND CASH EQUIVALENTS</b>	<b>2023</b>	<b>2022</b>
	€	€
Cash and bank balances	132,175	160,636
Cash equivalents	(11)	-
	<u>132,164</u>	<u>160,636</u>
<b>14. CREDITORS</b>	<b>2023</b>	<b>2022</b>
<b>Amounts falling due within one year</b>	<b>€</b>	<b>€</b>
Taxation and social security costs	-	2
Creditors and Accruals	37,589	28,083
Deferred Income	91,992	90,286
	<u>129,581</u>	<u>116,371</u>

**Star Project, Ballymun**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2023

continued

**15. STATE FUNDING**

<b>Agency</b>	<b>Health Service Executive</b>
Government Department	Department of Health
Grant Programme	Section 39 of the Health Act 2004
Purpose of the Grant	Social Inclusion - Drug and Alcohol Forum Services
Term	1 January 2023 - 31 December 2023
Funds deferred at 1 January 2023	€90,286
Total Accrued at 31 December 2023	€50,000
Received in the financial year	€715,415
Fund deferred at financial year end	€90,256
Total Fund	€765,445
Capital Grant	No
Restriction on use	Yes

A breakdown of the above figures is included in the appendix on page 25.

**16. RESERVES**

	2023 €	2022 €
At the beginning of the year	76,860	54,240
(Deficit)/Surplus for the financial year	(5,006)	22,620
At the end of the year	<u>71,854</u>	<u>76,860</u>

**17. FUNDS**  
**17.1 RECONCILIATION OF MOVEMENT IN FUNDS**

	Restricted Funds €	Total Funds €
At 1 January 2022	54,240	54,240
Movement during the financial year	22,620	22,620
At 31 December 2022	76,860	76,860
Movement during the financial year	(5,006)	(5,006)
At 31 December 2023	<u>71,854</u>	<u>71,854</u>

**17.2 ANALYSIS OF MOVEMENTS ON FUNDS**

	Balance 1 January 2023 €	Income €	Expenditure €	Transfers between funds €	Balance 31 December 2023 €
<b>Restricted funds</b>					
Restricted	76,860	768,047	773,053	-	71,854
<b>Total funds</b>	<u>76,860</u>	<u>768,047</u>	<u>773,053</u>	<u>-</u>	<u>71,854</u>

**Star Project, Ballymun**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2023

continued

**17.3 ANALYSIS OF NET ASSETS BY FUND**

	Fixed assets - charity use €	Current assets €	Current liabilities €	Total €
Restricted funds	14,822	186,613	(129,581)	71,854
	<u>14,822</u>	<u>186,613</u>	<u>(129,581)</u>	<u>71,854</u>

**18. 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 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. LEGAL STATUS**

The company is exempt from including the word "Limited" in its name by virtue of Section 1180 of the Companies Act 2014. The company is limited by guarantee and has no share capital. Under the guarantee each member has undertaken to contribute, in the event of a winding up, an amount not exceeding the sum of €1.00. This guarantee continues for one financial year after individual membership ceases.

**20. POST-BALANCE SHEET EVENTS**

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

**21. COMMUNITY EMPLOYMENT SCHEME**

The charity administers a Community Employment scheme with the Department of Employment Affairs and Social Protection. The contract period ending in the current year was 7 November 2022 to 3 November 2023. During the contract period the scheme income and expenditure was as follows:

Income €261,111  
Expenditure €306,540

As at 3 November 2023 the schemes assets and liabilities were as follows:-

Receivables €28,055  
Reconciled Bank Account Balance €35,431  
Outstanding Current Scheme (€14,466)  
Advance for new scheme (€49,020)

Net Assets €0.

The CE scheme serves to enable people who wish to access support for their drug and alcohol use. We work with service users to promote wellbeing, reduce stress and to teach new coping mechanisms associated in dealing with drug and alcohol use and the reasons why people use substances. To empower people to make informed choices in relation to their health and wellbeing. The scheme provides training and education supports for the service users to broaden their understanding and to empower them to further their studies if they wish. The work is done with a range of agencies to promote the highest outcome for a service user, with the staff advocating on their behalf when required.

The CE scheme results have not been included in the financial statements of Star Project, Ballymun.

**Star Project, Ballymun**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2023

continued

**23. APPROVAL OF FINANCIAL STATEMENTS**

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

**STAR PROJECT, BALLYMUN**

**SUPPLEMENTARY INFORMATION**

**RELATING TO THE FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023**

**NOT COVERED BY THE REPORT OF THE AUDITORS**

**Star Project, Ballymun**  
**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**  
**OPERATING STATEMENT**  
for the financial year ended 31 December 2023

	<b>Schedule</b>	<b>2023</b> €	<b>2022</b> €
Income			
- Donations		498	1,474
- Health Service Executive		181,856	166,494
- Ballymun Local Drugs Task Force		531,022	582,922
- Other Income		13,900	1,200
- Dublin City Council		2,104	-
- Cocaine Programme Sessions		8,909	2,776
- Seeking Safety		29,758	2,307
		<u>768,047</u>	<u>757,173</u>
Charitable activities and other expenses	1	<u>(773,053)</u>	<u>(734,553)</u>
<b>Net (deficit)/surplus</b>		<u><u>(5,006)</u></u>	<u><u>22,620</u></u>

**Star Project, Ballymun****SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS  
SCHEDULE 1 : CHARITABLE ACTIVITIES AND OTHER EXPENSES**

for the financial year ended 31 December 2023

	2023	2022
	€	€
<b>Expenses</b>		
Wages and salaries	584,333	554,072
Social security costs	64,092	59,548
Staff defined contribution pension costs	7,460	7,460
Staff training	13,829	12,887
Service charges	16,074	14,283
Rent payable	11,778	13,788
Insurance	4,971	4,183
Light and heat	415	135
Cleaning	1,289	791
Repairs and maintenance	219	170
Office supplies	423	24
Telephone	4,506	3,623
Computer costs	10,998	8,275
Travel	1,293	2,249
Auditor's/Independent Examiner's remuneration	3,382	5,217
Bank charges	540	475
Canteen	1,247	1,561
Project Development costs	1,764	8,077
Course expenses	38,562	21,704
Family support expenses	1,097	678
Grant expenses - other	-	1,288
EST Set Up Costs	-	6,529
Depreciation	4,781	7,756
	<u>773,053</u>	<u>734,553</u>



**Star Project, Ballymun**  
**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**  
**APPENDIX 1: INCOME**  
for the financial year ended 31 December 2023

<b>Reconciliation of Income:</b>	<b>HSE - BM5 + S10</b>	<b>BM2-8</b>	<b>HSE - OTHER</b>	<b>BLADTF</b>	<b>TOTALS</b>
Opening Accruals	0	0	60286	30000	90286
Money Received	193677	372522	41985	107231	715414
Accrued Income	€0	0		50000	50000
Deferred Income	11821	0	51704	26731	90256
<b>Closing Balance</b>	<b>€181,856</b>	<b>€372,522</b>	<b>€50,567</b>	<b>€160,500</b>	<b>€765,445</b>

