

Company Registration No. 292023 (Eire)

**J.A.D.D. PROJECT COMPANY LIMITED BY GUARANTEE**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

# J.A.D.D. PROJECT COMPANY LIMITED BY GUARANTEE

## COMPANY INFORMATION

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<b>Directors</b>	Tom McManus David Kennedy Donal O'Connell John O'Connell David Downey Paul O'Rourke Amy Keatinge Ellen O'Malley Dunlop Carlotta Musu	(Appointed 30 March 2023) (Appointed 30 March 2023) (Appointed 26 October 2023)
<b>Secretary</b>	Paul O'Rourke	
<b>Company number</b>	292023	
<b>Charity number</b>	CHY12951	
<b>Charity Regulator Number</b>	20039127	
<b>Registered office</b>	Jadd Centre, Jobstown Road, Jobstown, Tallaght, Dublin 24.	
<b>Auditor</b>	Browne Murphy & Hughes Chartered Certified Accountants & Registered Auditors 28 Upper Fitzwilliam Street Dublin 2	
<b>Business address</b>	Jadd Centre, Jobstown Road, Jobstown, Tallaght, Dublin 24.	
<b>Bankers</b>	AIB Bank Tallaght Dublin 24	

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# J.A.D.D. PROJECT COMPANY LIMITED BY GUARANTEE

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# J.A.D.D. PROJECT COMPANY LIMITED BY GUARANTEE

## DIRECTORS' REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2023

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The directors present their annual report and financial statements for the year ended 31 December 2023.

#### Principal activities

JADD's main object is to provide a free of charge drug treatment and rehabilitation service for the residents of Jobstown in Tallaght, Dublin, and its environs, who are affected by problem drug use, that promotes an optimal outcome for the individual, their family, and the community.

JADD's vision is that all families in Jobstown and surrounding communities experiencing substance misuse are supported, understood, and given hope, through the provision of high-quality harm reduction, recovery and rehabilitation services.

Our Mission is that we create safe spaces and nurturing relationships that help people and their families heal and progress on their recovery journey from substance abuse to a drug free lifestyle.

We provide the following services:

1. Drop-in service
2. Opioid substitution treatment service provided in partnership with the Health Service Executive
3. Crack cocaine service (including assertive outreach service)
4. Harm reduction service
5. Assessment service
6. Childcare service for parents with a substance use history
7. Key-working, care-planning, & case-management supports
8. Addiction counselling
9. Family support groups
10. Family support counselling service
11. Pscho-educational supports

We provide these support services in a safe, clean and non-judgemental environment, showing dignity and respect for those participating in our programmes. We deliver these services through inter-agency linkages and strategic partnerships with H.S.E, T.D.A.T.F, Pobal, and others as appropriate.

#### Business Review

2023 was a busy year for JADD. We have made solid progress against each of our key strategic objectives.

We continue to develop our core services. Currently we support upwards of 50 individuals with methadone treatment. We again organized a respite break for 14 families which took place in Centre Parcs in Longford. Our childcare service continues to play a vital role and is fully subscribed. We continue to increase activities in our drop-in centre. In addition, we have collaborated with Safety Net Healthcare services to deliver on site primary medical care to our service users every 4-6 weeks. We also partnered with the HSE to deliver a Hepatitis C screening and treatment program during the year. In addition, we trained 16 service users in the safe administration of Naloxone. The benefits of this were seen during November and December 2023 when the community experienced an increase in overdoses linked to an increased volume of synthetic drugs being sold on the Irish market.

JADD launched its Assertive Outreach program in 2021. To date over 300 individuals have engaged with this service. We were successful in obtaining funding for an additional employee, under the HSE-Led Initiative to reduce the harms from crack cocaine Use. Linked to this, we developed and delivered a 20-week programme for women impacted by crack cocaine use during the year. We will continue to develop this program over the coming year as the number of individuals impacted continues to increase and their support needs are complex.

Recognizing that people in recovery from drug misuse need a variety of pathways into education and employment, the Board have established a sub-committee to oversee the development of a Work Integration Social Enterprise for individuals in recovery. We will continue to focus on this during 2024.

We continue to work with our partners to ensure program sustainability and to ensure that we remain at the forefront of National drugs strategy evolution and development. Our manager attended and presented at the Citizens Assembly on Drugs Use, and the Bray Drug Awareness Conference. We are proactive on relevant committees and the JADD manager and team leader represent the charity and the community on relevant drug and alcohol Task Force sub-committees and groups.

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# J.A.D.D. PROJECT COMPANY LIMITED BY GUARANTEE

## DIRECTORS' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

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Finally, we would like to thank our staff, volunteers, sponsors, and all those who have supported JADD during the past year. Your continued support and commitment is vital and very much appreciated.

#### Principal risks and uncertainties

The directors have responsibility for, and are aware of, the risks associated with the operation of a charity. The Board are confident that there are adequate systems in place and that there are controls to provide reasonable assurance against these risks.

The risks arising for the company have been considered by the directors, taking into consideration the impact on the charitable activities, health and safety of staff, and the financial impact on the company's activities and overall financial sustainability. The directors are continuing to monitor the situation.

The directors aim to ensure compliance with all legal requirements and policies and to ensure the efficient and effective use of the charity's resources. They aim to ensure that all assets are safeguarded, and that the integrity of the financial information is maintained.

Financial reports are prepared and reviewed at each Board meeting. The financial statements and books and records are subject to external audit on an annual basis. All reports issued to date have been unqualified reports.

#### Future developments

There are no other developments envisaged which would alter the nature and level of the company's activities.

#### Directors and secretary

The directors who held office during the year and up to the date of signature of the financial statements were as follows:

Tom McManus	
David Kennedy	
Donal O'Connell	
John O'Connell	
Brendan Grogan	(Resigned 23 March 2023)
David Downey	
Paul O'Rourke	
Amy Keatinge	(Appointed 30 March 2023)
Ellen O'Malley Dunlop	(Appointed 30 March 2023)
Carlotta Musu	(Appointed 26 October 2023)
Vanessa Dunne	(Appointed 30 March 2023 and resigned 1 January 2024)

#### Results and dividends

The results for the year are set out on page 8.

#### Accounting records

The company's directors are aware of their responsibilities, under sections 281 to 285 of the Companies Act 2014 as to whether in their opinion, the accounting records of the company are sufficient to permit the financial statements to be readily and properly audited and are discharging their responsibility by employing qualified and experienced staff, and ensuring that sufficient company resources are available for the task, and liaising with the company's auditors.

The accounting records are held at the company's registered office, Jobstown Road, Jobstown, Tallaght, Dublin 24.

# J.A.D.D. PROJECT COMPANY LIMITED BY GUARANTEE

## DIRECTORS' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

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#### Post reporting date events

Based on our current expected income streams and the strong financial position of the charity, the directors are of the opinion that the charity can continue for the foreseeable future. For this reason, the board continues to adopt the going concern basis in preparing these financial statements.

#### Auditor

In accordance with the Companies Act 2014, section 383(2), Browne Murphy & Hughes continue in office as auditor of the company.

#### Reserves Level Statement

The purpose of the reserves policy for JADD CLG is to ensure the stability of the mission, programmes, employment and ongoing operations of the organisation. With that in mind we aim to ensure that JADD can:

- meet its obligations as an employer by paying redundancy payments to its staff at the statutory minimum level;
- continue to implement its activity plans should an important income stream cease unexpectedly or be delayed;

This policy is reviewed every year by the Audit and Finance sub-committee of the Board, or sooner if warranted by internal or external events or changes

#### Taxation status

The company is a registered charity (CHY12951).

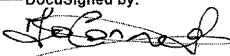
#### Statement of disclosure to auditor

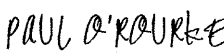
Each of the directors in office at the date of approval of this annual report confirms that:

- so far as the director is aware, there is no relevant audit information of which the company's auditor is unaware, and
- the director has taken all the steps that he / she ought to have taken as a director in order to make himself / herself aware of any relevant audit information and to establish that the company's auditor is aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of section 330 of the Companies Act 2014.

On behalf of the board

DocuSigned by:  
  
.....C074DFDC3F9B4C2.....  
Donal O'Connell  
Director  
Date: 10/3/2024

Signed by:  
  
.....197BB276DA7642E.....  
Paul O'Rourke  
Director  
Date: 10/3/2024

# J.A.D.D. PROJECT COMPANY LIMITED BY GUARANTEE

## DIRECTORS' RESPONSIBILITIES STATEMENT

### FOR THE YEAR ENDED 31 DECEMBER 2023

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

Irish company law requires the directors to prepare financial statements for each financial year. Under that law, the directors have elected to prepare the financial statements in accordance with Companies Act 2014 and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (Generally accepted Accounting Practice in 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 surplus or deficit of the company for that financial year and otherwise comply with the Companies Act 2014.

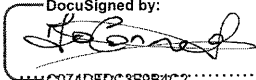
In preparing these financial statements, the directors are required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and 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 business.

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 surplus or deficit of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and Directors' Report comply with the 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.

On behalf of the board

DocuSigned by:



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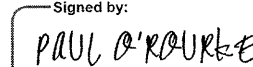
Donal O'Connell

Director

10/3/2024

Date: .....

Signed by:



197BB278DA7642E.....

Paul O'Rourke

Director

# J.A.D.D. PROJECT COMPANY LIMITED BY GUARANTEE

## INDEPENDENT AUDITOR'S REPORT

### TO THE MEMBERS OF J.A.D.D. PROJECT COMPANY LIMITED BY GUARANTEE

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#### Opinion

We have audited the financial statements of J.A.D.D. Project Company Limited by Guarantee (the 'company') for the year ended 31 December 2023 which comprise the Income and Expenditure Account, the Balance Sheet and the related notes. The relevant financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*.

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 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 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 in the annual report. 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.



# J.A.D.D. PROJECT COMPANY LIMITED BY GUARANTEE

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE MEMBERS OF J.A.D.D. PROJECT COMPANY LIMITED BY GUARANTEE

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#### **Opinions on other matters prescribed by the Companies Act 2014**

In our opinion, based on the work undertaken in the course of the audit, we report that:

- the information given in the directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited, and the financial statements are in agreement with the accounting records.

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

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the directors' report.

The Companies Act 2014 requires us to report to you if, in our opinion, the requirements of any of sections 305 to 312 of the Act, which relate to disclosures of directors' remuneration and transactions, are not complied with by the company. We have nothing to report in this regard.

#### **Responsibilities of directors for the financial statements**

As explained more fully in the directors' responsibilities statement, 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 the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, if applicable, matters related to going concern and using the going concern basis of accounting unless management either 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 company's 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.

A further description of our responsibilities for the audit of the company's financial statements is located on the IAASA's website at: <https://iaasa.ie/publications/description-of-the-auditors-responsibilities-for-the-audit-of-the-financial-statements/>. This description forms part of our auditor's report.

# J.A.D.D. PROJECT COMPANY LIMITED BY GUARANTEE

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE MEMBERS OF J.A.D.D. PROJECT COMPANY LIMITED BY GUARANTEE

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#### Use of our report

This 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.



Carol Davey

For and on behalf of Browne Murphy & Hughes

Chartered Certified Accountants

& Statutory Auditors

28 Upper Fitzwilliam Street

Dublin 2

Date: 31/10/24

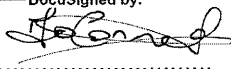
# J.A.D.D. PROJECT COMPANY LIMITED BY GUARANTEE

## STATEMENT OF FINANCIAL ACTIVITIES (Incorporating an Income and Expenditure Account) FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted Funds 2023 €	Restricted Funds 2023 €	Total 2023 €	Total 2022 €
<b>Income</b>					
Donations and Other Income	3.1	40,200	42,315	82,515	69,981
Charitable activities funding from government and other funders	3.2	-	613,648	613,648	548,542
<b>Total Income</b>		<u>40,200</u>	<u>655,963</u>	<u>696,163</u>	<u>618,523</u>
<b>Expenditure</b>					
Charitable activities	4.1	(235)	(645,576)	(645,811)	(559,957)
Other expenditure	4.2	(6,919)	(5,100)	(12,019)	(10,697)
<b>Total expenditure</b>		<u>(7,154)</u>	<u>(650,676)</u>	<u>(657,830)</u>	<u>(570,654)</u>
<b>Net income</b>		<u>33,046</u>	<u>5,287</u>	<u>38,333</u>	<u>47,869</u>
<b>Reconciliation of funds</b>					
Balances brought forward at 1 January 2023		<u>50,830</u>	<u>70,297</u>	<u>121,127</u>	<u>73,258</u>
<b>Balances carried forward at 31 December 2023</b>		<u><u>83,876</u></u>	<u><u>75,584</u></u>	<u><u>159,460</u></u>	<u><u>121,127</u></u>

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 10/3/2024 and signed on its behalf by:

DocuSigned by:  
  
 .....C074DFDC3F9B4C2.....  
 Donal O'Connell  
 Director

Signed by:  
  
 .....197BB276DA7642E.....  
 Paul O'Rourke  
 Director

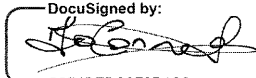
# J.A.D.D. PROJECT COMPANY LIMITED BY GUARANTEE

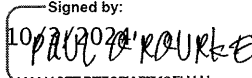
## STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2023

	Notes	2023 €	€	2022 €	€
<b>Fixed assets</b>					
Tangible assets	9		28,573		25,793
<b>Current assets</b>					
Debtors	11	19,475		30,753	
Cash at bank and in hand		272,841		244,042	
		<u>292,316</u>		<u>274,795</u>	
<b>Creditors: amounts falling due within one year</b>	12	(161,429)		(179,461)	
<b>Net current assets</b>			<u>130,887</u>		<u>95,334</u>
<b>Total assets less current liabilities</b>			<u>159,460</u>		<u>121,127</u>
<b>Reserves</b>					
Restricted funds			75,584		70,297
Unrestricted funds			83,876		50,830
<b>Members' funds</b>			<u>159,460</u>		<u>121,127</u>

The financial statements were approved by the board of directors and authorised for issue on 31/12/23 and are signed on its behalf by:

DocuSigned by:  
  
 C074DFDC3F9B4C2.....  
 Donal O'Connell  
 Director

Signed by:  
  
 10PAULOROURKE.....  
 197BB276DA7642E.....  
 Paul O'Rourke  
 Director

## J.A.D.D. PROJECT COMPANY LIMITED BY GUARANTEE

### STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	2023 €	€	2022 €	€
<b>Cash flows from operating activities</b>					
Cash generated from operations	19		37,820		51,487
<b>Investing activities</b>					
Purchase of tangible fixed assets		(9,021)		(15,255)	
<b>Net cash used in investing activities</b>			(9,021)		(15,255)
<b>Net increase in cash and cash equivalents</b>			28,799		36,232
Cash and cash equivalents at beginning of year			244,042		207,810
<b>Cash and cash equivalents at end of year</b>			272,841		244,042

# J.A.D.D. PROJECT COMPANY LIMITED BY GUARANTEE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

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### 1 Accounting policies

#### Company information

J.A.D.D. Project Company Limited by Guarantee is a limited company domiciled and incorporated in Ireland. The registered office is JADD Centre, Jobstown Road, Tallaght, Dublin 24 and its company registration number is 292023.

#### 1.1 Basis of preparation

The financial statements have been prepared on the going concern basis under the historical cost convention. 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) (effective 1 January 2019)", Irish Statute comprising the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

The charity has applied the Charities SORP on a voluntary basis as its application is not a requirement of the current regulations for charities registered in the Republic of Ireland.

As permitted by the Companies Act 2014, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats, as outlined in the Companies Act 2014, are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

The financial statements are prepared in euros, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest €.

#### 1.2 Statement of compliance

The Financial statements of the charity for the 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) (effective 1 January 2019)" and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

#### 1.3 Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.4 Fund accounting

The following are the categorises of funds maintained:

##### Restricted funds

Restricted Funds, represent funding, donations and sponsorships received which can only be used for particular purposes specified by the donors or sponsorship programmes binding on the directors. Such purposes are within the overall aims of the charity.

##### Unrestricted funds

General Funds represent amounts which are expendable at the discretion of Directors in furtherance of the objectives of the charity and which have not been designated for other purposes. Such funds may be held in order to finance working capital or capital expenditure.

Designated funds are unrestricted funds earmarked by the Board of Directors for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

# J.A.D.D. PROJECT COMPANY LIMITED BY GUARANTEE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

#### 1 Accounting policies

(Continued)

##### 1.5 Income

Voluntary income or capital is included in the Statement of Financial Activities when the charity is legally entitled to it, its financial value can be quantified with reasonable certainty and there is reasonable certainty of its ultimate receipt. Income received in advance of due performance under a contract is accounted for as deferred income until earned. Funding 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.

- Voluntary income is received by way of Funding, donations and gifts and is included in full in the Statement of Financial Activities when receivable.
- Income received for services rendered, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Incoming resources from Funding, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.
- Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by the volunteers has not been included in these accounts.
- Incoming resources from charitable trading activity are accounted for when earned.

##### 1.6 Expenditure

All resources expended are accounted for on an accruals basis. Charitable activities include costs of services and Funding, 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.

##### 1.7 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Expenditure on Building	10% straight line
Fixtures, fittings and equipment	20% straight line
Computers	33.33% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to surplus or deficit.

##### 1.8 Impairment of fixed assets

At each reporting period end date, the company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

# J.A.D.D. PROJECT COMPANY LIMITED BY GUARANTEE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

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#### 1 Accounting policies

(Continued)

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset (or cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (or cash-generating unit) is reduced to its recoverable amount. An impairment loss is recognised immediately in surplus or deficit, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

#### 1.9 Cash at bank and in hand

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.10 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

#### *Basic financial assets*

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price. Financial assets classified as receivable within one year are not amortised.

#### *Basic financial liabilities*

Basic financial liabilities, including creditors, that are classified as debt, are initially recognised at transaction price.

#### 1.11 Taxation

The company has obtained exemption from the Revenue Commissioners in respect of corporation tax, it being a company not carrying on a business for the purposes of making a profit. DIRT tax is payable on any interest income received in excess of €32.

#### 1.12 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.13 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.



# J.A.D.D. PROJECT COMPANY LIMITED BY GUARANTEE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

#### 2 Judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods. The following estimates have been included in these financial statements:

#### a) Establishing useful economic lives for depreciation of tangible fixed assets.

The company's accounting policies for depreciation are set out in policies 1.7. The annual depreciation charges depends primarily on the estimated useful economic lives of each type of asset and estimates of residual values. The directors regularly review these asset's useful 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.

#### 3 Income

	Unrestricted Funds 2023	Restricted Funds 2023	Total 2023	Total 2022
<b>3.1 Donations &amp; Other Income</b>				
Creche Income	10,650	-	10,650	10,920
Donations	29,550	42,315	71,865	59,061
	<u>40,200</u>	<u>42,315</u>	<u>82,515</u>	<u>69,981</u>

	Unrestricted Funds 2023	Restricted Funds 2023	Total 2023	Total 2022
<b>3.2 Charitable activities</b>				
Health Service Executive	-	492,237	492,237	460,373
Childcare Pobal	-	82,968	82,968	78,198
Foroige / Le Cheile Grant	-	13,653	13,653	566
Pobal - Capital Grants received	-	-	-	1,683
South Dublin Co Co - Capital/Covid Grants	-	22,090	22,090	246
Tallaght Drugs Task Force	-	-	-	500
Community Foundation	-	2,700	2,700	-
EWSS grants	-	-	-	6,977
	<u>-</u>	<u>613,648</u>	<u>613,648</u>	<u>548,542</u>

**J.A.D.D. PROJECT COMPANY LIMITED BY GUARANTEE****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 DECEMBER 2023****4 Expenditure****4.1 Charitable activities**

	Unrestricted Funds 2023	Restricted Funds 2023	Total 2023	Total 2022
Wages and salaries	-	473,126	473,126	397,521
Training	-	10,538	10,538	5,474
Staff Pension costs defined contribution	-	3,337	3,337	3,085
Water rates	-	(7,638)	(7,638)	1,000
Light and heat	-	23,166	23,166	14,360
Maintenance	-	17,747	17,747	16,882
Insurance	-	23,044	23,044	17,767
Motor and travel expenses	-	911	911	610
Creche transport costs	-	2,371	2,371	1,420
Cocaine program	-	13,940	13,940	27,217
Strengthening families	-	5,042	5,042	5,848
Family support	-	120	120	66
Canteen & creche food expenses	-	20,592	20,592	15,102
Womens crack cocaine	-	2,700	2,700	-
Bag packing expenses	235	-	235	-
Stationery/Printing	-	1,864	1,864	3,215
Summer Project/Respite/Trabolgan	-	28,658	28,658	23,130
Professional subscriptions	-	200	200	430
Bank interest and charges	-	868	868	811
Advertising	-	683	683	180
Telephone/postage	-	8,508	8,508	8,198
Entertaining	-	993	993	1,326
Clothing costs	-	-	-	434
Sundries/donations	-	8,565	8,565	10,050
Depreciation	-	6,241	6,241	5,831
	<u>235</u>	<u>645,576</u>	<u>645,811</u>	<u>559,957</u>

**4.2 Other**

	Unrestricted Funds 2023	Restricted Funds 2023	Total 2023	Total 2022
Accountancy	6,919	-	6,919	5,597
Audit fees	-	5,100	5,100	5,100
	<u>6,919</u>	<u>5,100</u>	<u>12,019</u>	<u>10,697</u>

## J.A.D.D. PROJECT COMPANY LIMITED BY GUARANTEE

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 DECEMBER 2023

<b>5 Operating surplus</b>	<b>2023</b>	<b>2022</b>
	€	€
Operating surplus for the year is stated after charging:		
Depreciation of owned tangible fixed assets	6,243	5,832
	<u>        </u>	<u>        </u>

#### 6 Employees

The average monthly number of persons employed by the company during the year was:

	2023 Number	2022 Number
	15	13
	<u>        </u>	<u>        </u>
€0 - €10,000	1	3
€10,001 - €20,000	6	3
€20,001 - €30,000	1	2
€30,001 - €40,000	3	3
€40,001 - €50,000	3	2
€50,001 - €60,000	-	-
€60,001 - €70,000	1	-
	<u>        </u>	<u>        </u>
	15	13
	<u>        </u>	<u>        </u>

Their aggregate remuneration comprised:

	2023	2022
	€	€
Wages and salaries (Incl ER Prsi)	473,126	397,521
Pension costs	3,337	3,085
	<u>        </u>	<u>        </u>
	476,463	400,606
	<u>        </u>	<u>        </u>

The remuneration of key management personnel related to three people (2022: three) and totalled €162,501 in 2023 (2022: €150,206). The number of employees whose remuneration is greater than €60,000 is one.

#### 7 Retirement benefit schemes

	2023	2022
	€	€
<b>Defined contribution schemes</b>		
Charge to statement of financial activities in respect of defined contribution schemes	3,337	3,085
	<u>        </u>	<u>        </u>

The company operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the company in an independently administered fund.

# J.A.D.D. PROJECT COMPANY LIMITED BY GUARANTEE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

#### 8 Taxation

The company is a registered charity (CHY12951) and is exempt from corporation tax. We can confirm that the company is fully tax compliant as at 31 December 2023.

#### 9 Tangible fixed assets

	Expenditure on Building	Fixtures, fittings and equipment	Computers	Total
	€	€	€	€
<b>Cost</b>				
At 1 January 2023	93,146	86,030	12,080	191,256
Additions	-	6,102	2,919	9,021
At 31 December 2023	93,146	92,132	14,999	200,277
<b>Depreciation and impairment</b>				
At 1 January 2023	77,685	78,693	9,082	165,460
Depreciation charged in the year	1,791	2,558	1,895	6,244
At 31 December 2023	79,476	81,251	10,977	171,704
<b>Carrying amount</b>				
At 31 December 2023	13,670	10,881	4,022	28,573
At 31 December 2022	15,458	7,337	2,998	25,793

Ownership of land and buildings is vested to South Dublin County Council and J.A.D.D.Project CLG operate under a management licence.

#### 10 Financial instruments

	2023	2022
	€	€
<b>Carrying amount of financial assets</b>		
Debt instruments measured at amortised cost	272,841	259,569
<b>Carrying amount of financial liabilities</b>		
Measured at amortised cost	9,512	20,503

#### 11 Debtors

	2023	2022
	€	€
<b>Amounts falling due within one year:</b>		
Prepayments	19,475	15,226
Accrued Income	-	15,527
	19,475	30,753

## J.A.D.D. PROJECT COMPANY LIMITED BY GUARANTEE

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 DECEMBER 2023

#### 12 Creditors: amounts falling due within one year

	Notes	2023 €	2022 €
Credit cards		6,351	6,057
PAYE and social security		11,556	9,517
Deferred income / grants	13	128,042	125,793
Other creditors		2,470	13,468
Accruals		13,010	24,626
		<u>161,429</u>	<u>179,461</u>

#### 13 Deferred income / grants

	2023 €	2022 €
Adelaide Health Foundation	6,000	-
Community Foundation	2,300	-
Pobal Capital Grant	-	264
Foroige	3,747	-
H.S.E.	107,463	112,529
Donations	-	5,000
Golf Sponsorship	8,532	8,000
	<u>128,042</u>	<u>125,793</u>

During the year, the company received grant income which relates to the performance of specific projects and work. For those funds where the reflected work was not fully completed at year end, these were deferred to 2024 and will be recognised in income when this work is completed.

# J.A.D.D. PROJECT COMPANY LIMITED BY GUARANTEE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

#### 14 Government Grants and Grants-In-Aid

Funding	Agency	Programme	Opening Deferred/ (Debtor)	Received	Closing Deferred/ (Debtor)	Financial Statements
Dept of Health	HSE	S.39 Funding / Crack Cocaine Program	112,529	311,377	(107,463)	316,443
Dept of Health	HSE	Weekend work	-	9,621	-	9,621
Dept of Health	HSE	Inflation grant	(15,527)	15,527	-	-
Dept of Health	HSE	Interim Funding	-	71,672	-	71,672
Dept of Health	Pobal	CCS	-	82,968	-	82,968
Dept of Health	HSE	Task Force Trabolgan	-	7,000	-	7,000
Other		Task Force	-	6,400	-	6,400
Foroige / Le Cheile		Youth Services	-	17,400	(3,747)	13,653
National Lottery	HSE	Respite	-	3,000	-	3,000
Creche Income			-	10,650	-	10,650
Golf Outing			8,000	10,017	(8,532)	9,485
Donations			-	45,043	-	45,043
Community Foundation		Young Womans programme	5,000	-	(2,300)	2,700
Bag Packing Income			-	2,337	-	2,337
South Dublin Partnership (Cocaine)			264	92,837	-	93,101
South Dublin Co Co		Windows and Doors / other	-	22,090	-	22,090
Adelaide Health Foundation			-	6,000	(6,000)	-
			<u>110,266</u>	<u>713,939</u>	<u>(128,042)</u>	<u>696,163</u>

#### 15 Members' liability

The company is limited by guarantee, not having a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding €1.27.

#### 16 Income and expenditure account

	Opening Balance €	Income €	Expenditure €	Closing Balance €
Restricted funds	70,297	655,963	(650,676)	75,584
Unrestricted funds	50,830	40,200	(7,154)	83,876
	<u>121,127</u>	<u>696,163</u>	<u>(657,830)</u>	<u>159,460</u>

#### 17 Ultimate controlling party

The company is controlled by the Board of Directors.

#### 18 Non Audit Services

During the year, Browne Murphy & Hughes provided company secretarial services to the company.

# J.A.D.D. PROJECT COMPANY LIMITED BY GUARANTEE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

19 Cash generated from operations	2023	2022
	€	€
Surplus for the year after tax	38,333	47,869
<b>Adjustments for:</b>		
Depreciation and impairment of tangible fixed assets	6,244	5,832
<b>Movements in working capital:</b>		
Decrease/(increase) in debtors	11,278	(24,510)
Decrease in creditors	(20,284)	(440)
Increase in deferred income	2,249	22,736
<b>Cash generated from operations</b>	<u>37,820</u>	<u>51,487</u>

### 20 Approval of financial statements

The directors approved the financial statements on ..... 10/3/2024

**J.A.D.D. PROJECT COMPANY LIMITED BY GUARANTEE**  
**MANAGEMENT INFORMATION**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**



**J.A.D.D. PROJECT COMPANY LIMITED BY GUARANTEE**

**MANAGEMENT INFORMATION**

**FOR THE YEAR ENDED 31 DECEMBER 2023**

## J.A.D.D. PROJECT COMPANY LIMITED BY GUARANTEE

### DETAILED TRADING AND INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2023

	2023 €	2022 €
<b>Income</b>		
Health Service Executive	492,237	460,373
Creche Income	10,650	10,920
Donations	71,865	58,046
Childcare Pobal	82,968	78,198
Foroige / Le Chelle Grant	13,653	566
Recovery Month	-	1,014
South Dublin Co Co - Capital grants received	22,090	246
Drugs Task Force - Respite	-	500
EWSS Grants	-	6,977
Pobal - Capital Grant received	-	1,683
Community Foundation - Young womens programme	2,700	-
	<u>696,163</u>	<u>618,523</u>
<b>Administrative expenses</b>	<b>(657,830)</b>	<b>(570,654)</b>
<b>Operating surplus</b>	<b><u>38,333</u></b>	<b><u>47,869</u></b>

# J.A.D.D. PROJECT COMPANY LIMITED BY GUARANTEE

## SCHEDULE OF ADMINISTRATIVE EXPENSES

FOR THE YEAR ENDED 31 DECEMBER 2023

	2023	2022
	€	€
<b>Administrative expenses</b>		
Wages and salaries	473,126	397,521
Training	10,538	5,474
Staff pension costs defined contribution	3,337	3,085
Water Rates	(7,638)	1,000
Light and heat	23,166	14,360
Maintenance	17,747	16,882
Insurance	23,044	17,767
Motor and travel expenses	911	610
Creche Transport Costs	2,371	1,420
Cocaine program	13,940	27,217
Strengthening Families	5,042	5,848
Family Support	120	66
Canteen & creche food expenses	20,592	15,102
Young Womens Programme	2,700	-
Bag packing expenses	235	-
Stationery/Printing	1,864	3,215
Summer Project / Respite / Trabolgan	28,658	23,130
Professional subscriptions	200	430
Accountancy	6,919	5,597
Audit fees	5,100	5,100
Bank interest and charges	868	811
Advertising	683	180
Telephone/postage	8,508	8,198
Entertaining	993	1,326
Clothing Costs	-	434
Sundries / Donations	8,565	10,050
Depreciation	6,241	5,831
	<u>657,830</u>	<u>570,654</u>

**J.A.D.D. PROJECT COMPANY LIMITED BY GUARANTEE  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2023**

SPONSORING GOVERNMENT DEPARTMENT      Health Service Executive (H.S.E.)

GRANT PROGRAMME                                      Section 39 Funding / Crack Cocaine/Out of Hours

PURPOSE OF GRANT

Funding to cover the salary costs, including pension contribution, and associated costs for the coordinator, administrator, counsellor and support worker; and contribution towards the centres running costs.

**TERM OF THE GRANT**

TOTAL GRANT	€	404,214
Grant taken to Income in year	€	409,544
Cash received in year	€	404,214
Deferred at the start of the year	€	112,793
Deferred income at the end of the year	€	107,084

**EXPENDITURE**

Staff Costs	€	353,927
Administration Costs	€	98,813
Project Costs		
Consultancy/Advertising		

**CAPITAL GRANTS RECEIVED**

**RESTRICTIONS ON USE**

**J.A.D.D. PROJECT COMPANY LIMITED BY GUARANTEE  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2023**

SPONSORING GOVERNMENT DEPARTMENT	Health Service Executive (H.S.E.)	
GRANT PROGRAMME	Weekend Work	
PURPOSE OF GRANT	Funding to cover the salary costs, including pension contribution, and associated costs for the coordinator, administrator, counsellor and support worker; and contribution towards the centres running costs.	
TERM OF THE GRANT	01.01.2023 - 31.12.2023	
TOTAL GRANT	€	10,000
Grant taken to Income in year	€	9,621
Cash received in year	€	10,000
Deferred at the start of the year		
Deferred income at the end of the year	€	379
EXPENDITURE	€	-
Staff Costs	€	9,621
Administration Costs	€	-
Project Costs	€	-
Consultancy/Advertising	€	-
CAPITAL GRANTS RECEIVED	€	-
RESTRICTIONS ON USE	Grant to be used for the delivery of a service: To cover the salary costs, including pension contribution, and associated costs for the coordinator, administrator, counsellor and support worker; and contribution towards overhead costs towards telephone, light, heat, rent photocopying and audit fees.	

**J.A.D.D. PROJECT COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2023**

SPONSORING GOVERNMENT DEPARTMENT	Health Service Executive (H.S.E.)	
GRANT PROGRAMME	Interim Funding	
PURPOSE OF GRANT	Funding to cover the salary costs, including associated costs for the Team Leader, Education Coordinator and support worker; and contribution towards the centres running costs.	
TERM OF THE GRANT	01.01.2023 - 31.12.2023	
TOTAL GRANT	€	78,672
Grant taken to Income in year	€	78,672
Cash received in year	€	78,672
Deferred at the start of the year	€	-
Deferred income at the end of the year	€	-
EXPENDITURE	€	-
Staff Costs	€	71,672
Administration Costs	€	7,000
Project Costs	€	-
Consultancy/Advertising	€	-
CAPITAL GRANTS RECEIVED	€	-
RESTRICTIONS ON USE	Grant to be used for the delivery of a service: To cover the salary costs, including associated costs for the Team Leader, Education Coordinator and support worker; and contribution towards overhead costs towards telephone, light, heat, rent photocopying and audit fees.	

**J.A.D.D. PROJECT COMPANY LIMITED BY GUARANTEE  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2023**

SPONSORING GOVERNMENT DEPARTMENT	South Dublin Partnership	
GRANT PROGRAMME	Crack Cocaine Program	
PURPOSE OF GRANT	Out of hours Crack Cocaine Program	
TERM OF THE GRANT	01.01.2023 - 31.12.2023	
TOTAL GRANT		IN HSE exhibit
Grant taken to Income in year		
Cash received in year		
Deferred at the start of the year		-
Deferred income at the end of the year	€	-
EXPENDITURE	€	-
Staff Costs	€	-
Administration Costs	€	-
Project Costs	€	-
Consultancy/Advertising	€	-
CAPITAL GRANTS RECEIVED	€	-
RESTRICTIONS ON USE	To Fund costs to run out of hours Crack Cocaine Program	

**J.A.D.D. PROJECT COMPANY LIMITED BY GUARANTEE  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2023**

SPONSORING GOVERNMENT DEPARTMENT	National Lottery	
GRANT PROGRAMME	Respite Care	
PURPOSE OF GRANT	Respite Care	
TERM OF THE GRANT	01.01.2023 - 31.12.2023	
TOTAL GRANT	€	3,000
Grant taken to Income in year	€	3,000
Cash received in year	€	3,000
Deferred at the start of the year	€	-
Deferred income at the end of the year	€	-
EXPENDITURE	€	-
Staff Costs	€	-
Administration Costs	€	3,000
Project Costs	€	-
Consultancy/Advertising	€	-
CAPITAL GRANTS RECEIVED	€	-
RESTRICTIONS ON USE	To fund costs to provide respite care	



**J.A.D.D. PROJECT COMPANY LIMITED BY GUARANTEE  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2023**

SPONSORING GOVERNMENT DEPARTMENT	Foróige National Youth Development Organisation	
GRANT PROGRAMME	Strengthening Families Programme	
PURPOSE OF GRANT	To Fund course for families to assist in interaction within families.	
TERM OF THE GRANT	01.01.2023 - 31.12.2023	
TOTAL GRANT	€	17,400
Grant taken to Income in year	€	13,653
Cash received in year	€	17,400
Deferred at the start of the year	€	-
Deferred income at the end of the year	€	3,747
EXPENDITURE	€	-
Staff Costs	€	-
Administration Costs	€	5,042
Project Costs	€	-
Consultancy/Advertising	€	-
CAPITAL GRANTS RECEIVED	€	-
RESTRICTIONS ON USE	To Fund course for families to assist in interaction within families.	

**J.A.D.D. PROJECT COMPANY LIMITED BY GUARANTEE  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2023**

SPONSORING GOVERNMENT DEPARTMENT	Pobal		
GRANT PROGRAMME	ECCE & Pobal core		
PURPOSE OF GRANT	Funding to cover the salary costs, including associated costs for the Creche; and contribution towards the creche running costs.		
TERM OF THE GRANT	January 2023 to August 2023		
TOTAL GRANT	€		32,208
Grant taken to Income in year	€		32,208
Cash received in year	€		32,208
Deferred at the start of the year			
Deferred income at the end of the year			
EXPENDITURE	€		-
Staff Costs	€		15,162
Administration Costs	€		13,806
Project Costs	€		-
Consultancy/Advertising	€		-
CAPITAL GRANTS RECEIVED	€		-
RESTRICTIONS ON USE	Grant to be used for the running of the creche: To cover the salary costs and contribution towards overhead costs towards, food, telephone, light, heat, rent, materials and administration costs.		

**J.A.D.D. PROJECT COMPANY LIMITED BY GUARANTEE  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2023**

SPONSORING GOVERNMENT DEPARTMENT	Pobal		
GRANT PROGRAMME	NCS funding		
PURPOSE OF GRANT	Funding to cover the salary costs, including associated costs for the Creche; and contribution towards the creche running costs.		
TERM OF THE GRANT	January 2023 to August 2023		
TOTAL GRANT	€		50,760
Grant taken to Income in year	€		50,760
Cash received in year	€		50,760
Deferred at the start of the year	€		-
Deferred income at the end of the year	€		-
EXPENDITURE	€		-
Staff Costs	€		22,744
Administration Costs	€		20,710
Project Costs	€		-
Consultancy/Advertising	€		-
CAPITAL GRANTS RECEIVED	€		-
RESTRICTIONS ON USE	Grant to be used for the running of the creche: To cover the salary costs and contribution towards overhead costs towards, food, telephone, light, heat, rent, materials and administration costs.		

**J.A.D.D. PROJECT COMPANY LIMITED BY GUARANTEE  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2023**

SPONSORING GOVERNMENT DEPARTMENT	South Dublin Co Co		
GRANT PROGRAMME	Capital Grant		
PURPOSE OF GRANT	Windows & Doors / Other		
TERM OF THE GRANT	Y/E 31/12/2022		
TOTAL GRANT	€		22,090
Grant taken to Income in year	€		22,090
Cash received in year	€		22,090
Deferred at the start of the year	€		-
Deferred income at the end of the year	€		-
EXPENDITURE	€		-
Staff Costs	€		-
Capital expenditure	€		-
Project Costs	€		-
Consultancy/Advertising	€		-
CAPITAL GRANTS RECEIVED	€		22,090
RESTRICTIONS ON USE	Windows & Doors €19,295 / Other €2,795		