

Company Registration Number: 206162
Charity Number: CHY 10858
Charities Regulatory Authority Number: 20028435

Dublin Aids Alliance

Annual Report and Audited Financial Statements

for the financial year ended 31 December 2024

Whelan Dowling & Associates
Chartered Accountants and Statutory Audit Firm
Block 1, Unit 1 & 4,
Northwood Court
Santry
Dublin 9
D09 E438
Ireland

Dublin Aids Alliance

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Dublin Aids Alliance

REFERENCE AND ADMINISTRATIVE INFORMATION

Directors	Fergal O'Sullivan (Resigned 29 May 2024) Patrick Mallon Gerard Kennedy Hugh Nolan Christina Kenny Stephen Lynam Stephen Donovan (Appointed 29 May 2024) Helen Lawlor (Appointed 29 May 2024, Resigned 17 December 2024) Ruth Keehan (Appointed 29 May 2024)
Company Secretary	Gerard Kennedy
Charity Number	CHY 10858
Charities Regulatory Authority Number	20028435
Company Registration Number	206162
Registered Office and Principal Address	70 Eccles Street Dublin 7
Auditors	Whelan Dowling & Associates Chartered Accountants and Statutory Audit Firm Block 1, Unit 1 & 4, Northwood Court Santry Dublin 9 D09 E438 Ireland

Dublin Aids Alliance

DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2024

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 2024.

The financial statements are prepared in accordance with the Companies Act 2014, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Directors' Report contains the information required to be provided in the Directors' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The directors of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the directors of Dublin Aids Alliance present a summary of its purpose, governance, activities, achievements and finances for the financial year 2024.

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

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

Mission, Objectives and Strategy

Mission Statement

HIV Ireland works to prevent new HIV transmissions, combat stigma and discrimination, empower and support people impacted by HIV, and raise awareness of HIV and related issues. This is achieved through promotion of key public healthcare initiatives such as the continued rollout of the National Pre Exposure Prophylaxis (PrEP) programme and participation in multiple national or international policy fora including Fast Track Cities – a global partnership of more than 300 cities and municipalities committed to attaining the UNAIDS 95-95-95 targets; Healthy Ireland: A Framework for Improved Health and Wellbeing 2013-2025; the National Sexual Health Strategy 2015-2020; Reducing Harm Supporting Recovery: A health-led response to drug and alcohol use in Ireland 2017-2025; and the National LGBTI + Inclusion Strategy 2019-2021.

HIV Ireland's Community Support programme continued to support people living with HIV (PLWHIV), including newly diagnosed people and PLWHIV who have recently arrived in Ireland. Support is provided through one-to-one support services, advocacy, counselling, outreach, and the provision of volunteer peer support services. Community support staff provide dedicated outreach and training services, information on HIV/STI prevention, free resources including condoms and lube through the National Condom Distribution service, referral for testing services, information on sexual health and wellbeing, and information/responses to queries on HIV, HIV treatment and related topics.

HIV Ireland works directly with a wide range of communities including gay, bisexual and other men who have sex with men (gbMSM), migrants and new communities, asylum seekers and refugees, sex workers, people who use drugs, people who are homeless, women including migrant women, trans and nonbinary people, and other groups and communities at increased vulnerability to HIV acquisition. In 2024, HIV Ireland continued to provide support to refugees arriving in Ireland because of the ongoing conflict in Ukraine. Services, including support and advocacy, translation and interpretation, and referral for HIV treatment and care, were offered to refugees in accommodation centres.

Support was also provided to people living with HIV who are taking cases before the Workplace Relations Commission concerning alleged discrimination in accessing goods and services. Other advocacy interventions related to direct provision accommodation for asylum seekers, access to housing, access to health and social care services, and matters pertaining to social protection. Support interventions continued to focus on disclosure in personal and formal settings, making decisions in relation to HIV care, access to counselling and psychological support and, access to peer support. Counselling and other psychosocial support services also continued to be offered through our dedicated counselling. In 2024, HIV Ireland opened a new dedicated counselling hub and garden space for people living with HIV and others.

HIV Ireland information and training events are delivered to health and social care professionals on topics including HIV, HIV prevention, HIV stigma and discrimination, sexually transmitted infections (STIs) hepatitis, the experiences of people living with HIV, the history and current status of HIV in Ireland, and issues pertaining to drug use harm reduction. HIV Ireland continues to roll out online training and education courses having developed a suite of e-learning resources. Resources in development include information and education modules for oral healthcare and other practitioners. Other information resources on HIV, HIV prevention, and HIV stigma were disseminated in hard copy and through social media and other electronic means.

HIV Ireland's MPOWER programme, a suite of peer driven, community-level interventions which aims to achieve a reduction in the acquisition of HIV and STIs and an overall improvement of sexual health and wellbeing among gay, bisexual and men who have sex with men (gbMSM) continued in 2024. The programme offers rapid HIV testing at venues throughout the Dublin region, HIV self-testing through a dedicated online portal, community outreach, information, and support services on HIV acquisition and HIV preventive measures including PrEP (pre-exposure

Dublin Aids Alliance

DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2024

prophylaxis). In 2024, HIV Ireland's MPOWER programme increased the number of available free self-testing kits through with an emphasis on increasing availability during European testing week.

In 2024, HIV Ireland launched its Equal: Check + Chat Mobile Screening Service aimed at communities at increased vulnerability to acquiring HIV. The service is a partnership project providing rapid HIV, syphilis and Hepatitis C testing, information, and support at community locations in Dublin and across Leinster on an ongoing basis. The services has worked with third level institutions, homeless and housing organisations, LGBTI+ organisations, trans specific organisations, migrant organisations including those focus on migrant women, organisations supporting people in the International Protection Accommodation System, and organisations working with people who use drugs.

Structure, Governance and Management

Structure

The organisation is a charitable company limited by guarantee, incorporated on 11 August 1993 under the Companies Acts, 1963 to 2009. The company constitution was subsequently updated following the enactment of Companies Act 2014. The company does not have 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 six Euros and 35 cent (€6.35).

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association and managed by a Board of Directors.

Stephen Lynam (Chairperson)	6/6
Fergal O'Sullivan (resigned 29/05/2024)	3/6
Prof. Patrick Mallon	2/6
Gerard Kennedy (Company Secretary)	6/6
Hugh Nolan (Treasurer)	5/6
Christina Kenny	5/6
Stephen Donovan (appointed 29/05/2024)	3/6
Ruth Keehan (appointed 29/05/2024)	3/6
Helen Lawlor (Appointed 29/05/2024, Resigned 17/12/2024)	0/6

Financial Review

The results for the financial year are set out on page 12 and additional notes are provided showing income and expenditure in greater detail.

Financial Results

At the end of the financial year the charity had gross assets of €553,360 (2023 - €769,855) and gross liabilities of €338,450 (2023 - €438,269). The net assets of the charity have decreased by €(116,676).

Reserves Position and Policy

The charity needs reserves to:

- Ensure the charity can continue to provide a stable service to those who need them;
- Meet contractual obligations as they fall due;
- Meet unexpected costs;
- Provide working capital when funding is paid in arrears;
- Meet the costs of winding up in the event that was necessary;
- Be adequate to cover 3 months of budgeted expenditure.

The trustees are satisfied that it holds sufficient reserves to allow the charity to trade successfully while planning to attain the target reserve within the next one to two years.

Principal Risks and Uncertainties

The Directors have identified that the key risks and uncertainties the company faces relate to the risk of a decrease in the level of government funding and the potential increase in compliance requirements in accordance with company, health and safety, taxation and other legislation. Principal Risks & Uncertainties The company mitigates these risks as follows:

- The company continually monitors the level of activity, prepares and monitors its budgets targets and projections. The company has a policy of maintaining adequate cash reserves;
- The company closely monitors emerging changes to regulations and legislation on an ongoing basis;
- Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors.

Reputational risk

- In common with many charities, the company's principal risk is reputational damage. Reputation damage could be

Dublin Aids Alliance

DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2024

caused by an event either within or outside the company's control. In order to mitigate this risk the charity continues to adopt best practices.

The company plans continuing the activities outlined above in the forthcoming years subject to satisfactory funding arrangements.

The directors are not expecting to make any significant changes in the nature of the business in the near future. In planning its future activities, the directors will seek to develop the company's activities whilst managing the effects of the difficult trading period caused by this outbreak.

Directors and Secretary

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

Fergal O'Sullivan (Resigned 29 May 2024)
Patrick Mallon
Gerard Kennedy
Hugh Nolan
Christina Kenny
Stephen Lynam
Stephen Donovan (Appointed 29 May 2024)
Helen Lawlor (Appointed 29 May 2024, Resigned 17 December 2024)
Ruth Keehan (Appointed 29 May 2024)

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

The secretary who served throughout the financial year was Gerard Kennedy.

Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Dublin Aids Alliance subscribes to and is compliant with the following:

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

Transactions Involving Trustees

No members of the Board of Directors received any remuneration or expenses during the year (2022: €Nil) in their capacity as director or trustee which is completely voluntary in nature.

Events After the Balance Sheet

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

Payment of Creditors

The directors acknowledge their responsibility for ensuring compliance with the provisions of the EC (Late Payment in Commercial Transactions) Regulations 2012. It is the company's policy to agree payment terms with all suppliers and to adhere to those payment terms.

Government Department Circulars

Dublin Aids Alliance CLG T/A HIV Ireland is compliant with relevant circulars including Circular:44/2006 "Tax Clearance Procedures Grants, subsidies and Similar Type Payments" and DPE 022/05/2013 Circular: 13/2014 "Management of and Accountability for Grants from Exchequer Funds".

The Auditors

The auditors, Whelan Dowling & Associates, (Chartered Accountants) have indicated their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

Dublin Aids Alliance DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2024

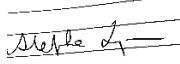
Accounting Records

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 70 Eccles Street, Dublin 7.

Approved by the Board of Directors on 15/10/2025 and signed on its behalf by:



Hugh Nolan
Director



Stephen Lynam
Director

Dublin Aids Alliance DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2024

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

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

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

- select suitable accounting policies and apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

As explained in note 3, state whether the applicable in the UK and Republic of Ireland FRS 102 has been followed;

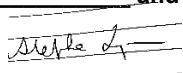
The directors are responsible for ensuring that the charity keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the charity, enable at any time the assets, liabilities, financial position and net income or expenditure of the charity to be determined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

In so far as the directors are aware:

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

Approved by the Board of Directors on 15/10/2025 and signed on its behalf by:


Hugh Nolan
Director


Stephen Lynam
Director

INDEPENDENT AUDITOR'S REPORT

to the Members of Dublin Aids Alliance

Report on the audit of the financial statements

Opinion

We have audited the charity financial statements of Dublin Aids Alliance ('the Charity') for the financial year ended 31 December 2024 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Charity as at 31 December 2024 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 charity in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements.

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

Conclusions relating to going concern

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

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

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

Other Information

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

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2014

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

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

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

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

INDEPENDENT AUDITOR'S REPORT

to the Members of Dublin Aids Alliance

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the Directors' Responsibilities Statement set out on page 8, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless they either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Further information regarding the scope of our responsibilities as auditor

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

INDEPENDENT AUDITOR'S REPORT to the Members of Dublin Aids Alliance

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

Our report is made solely to the charity's members, as a body, in accordance with Section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members, as a body, for our audit work, for this report, or for the opinions we have formed.



Sean Whelan FCA

for and on behalf of

WHELAN DOWLING & ASSOCIATES

Chartered Accountants and Statutory Audit Firm

Block 1, Unit 1 & 4,

Northwood Court

Santry

Dublin 9

D09 E438

Ireland

15/10/2025

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Dublin Aids Alliance

STATEMENT OF FINANCIAL ACTIVITIES

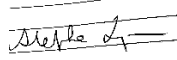
(Incorporating an Income and Expenditure Account)
for the financial year ended 31 December 2024

	Notes	Unrestricted Funds 2024 €	Restricted Funds 2024 €	Total Funds 2024 €	Unrestricted Funds 2023 €	Restricted Funds 2023 €	Total Funds 2023 €
Income							
Donations and legacies	4.1	60,466	-	60,466	131,291	17,258	148,549
Charitable activities							
• Grants from governments and other co-funders	4.2	-	1,069,280	1,069,280	-	1,027,580	1,027,580
Other income	4.3	58,926	-	58,926	67,128	-	67,128
Total income		119,392	1,069,280	1,188,672	198,419	1,044,838	1,243,257
Expenditure							
Charitable activities	5.1	236,068	1,069,280	1,305,348	63,477	1,044,838	1,108,315
Net income/(expenditure)		(116,676)	-	(116,676)	134,942	-	134,942
Transfers between funds		-	-	-	-	-	-
Net movement in funds for the financial year		(116,676)	-	(116,676)	134,942	-	134,942
Reconciliation of funds:							
Total funds beginning of the year	14	331,586	-	331,586	196,644	-	196,644
Total funds at the end of the year		214,910	-	214,910	331,586	-	331,586

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 15/10/2025 and signed on its behalf by:


Hugh Nolan
Director

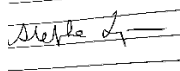

Stephen Lynam
Director

Dublin Aids Alliance
BALANCE SHEET
as at 31 December 2024

		2024	2023
	Notes	€	€
Current Assets			
Debtors	9	78,279	49,819
Cash at bank and in hand	10	475,081	720,036
		<u>553,360</u>	<u>769,855</u>
Creditors: Amounts falling due within one year	11	<u>(338,450)</u>	<u>(438,269)</u>
Net Current Assets		<u>214,910</u>	<u>331,586</u>
Total Assets less Current Liabilities		<u>214,910</u>	<u>331,586</u>
Funds			
General fund (unrestricted)		214,910	331,586
Total funds	14	<u>214,910</u>	<u>331,586</u>

Approved by the Board of Directors on 15/10/2025 and signed on its behalf by:


Hugh Nolan
Director


Stephen Lynam
Director

Dublin Aids Alliance
STATEMENT OF CASH FLOWS
for the financial year ended 31 December 2024

	Notes	2024 €	2023 €
Cash flows from operating activities			
Net movement in funds		(116,676)	134,942
		(116,676)	134,942
Movements in working capital:			
Movement in debtors		(28,460)	44,362
Movement in creditors		(99,819)	(217,031)
		(244,955)	(37,727)
Cash used in operations		(244,955)	(37,727)
Net decrease in cash and cash equivalents		(244,955)	(37,727)
Cash and cash equivalents at the beginning of the year		720,036	757,763
Cash and cash equivalents at the end of the year	10	475,081	720,036

Dublin Aids Alliance

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

1. GENERAL INFORMATION

Dublin Aids Alliance is a company limited by guarantee incorporated in Ireland. The registered office of the charity is 70 Eccles Street, Dublin 7 which is also the principal place of business of the charity. The financial statements have been presented in Euro (€) which is also the functional currency of the charity.

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 under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102".

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

The Charity constitutes a public benefit entity as defined by IFRS 102.

Statement of compliance

The financial statements of the charity 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 charity.

Unrestricted funds

Unrestricted funds consist of General and Designated funds.

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

Income

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

Income from charitable activities

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income, the amount can be quantified with reasonable accuracy and it is probable the income will be received. The following specific policies are applied to particular categories of income:

-Donations, fundraising income, rents and training fees are included in full in the Statement of Financial Activities when receivable.

- Income from government and other grants, whether 'capital' or 'revenue grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably. Grants, where

Dublin Aids Alliance**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 December 2024

entitlement is not conditional on the delivery of a specific performance by the charity is recognised within income from donations and legacies. Grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance and included within income from charitable activities.

-Deposit interest is included when receivable

Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees, costs of legal advice for trustees and costs linked to the strategic management of the charity including the cost of trustee meetings.

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

- All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly. Others are apportioned on an appropriate basis e.g. floor areas, per capita or estimated usage as set out in Note 5.

Debtors

Trade and other debtors are recognised initially at transaction price (including transaction costs) unless a financing arrangement exists in which case they are measured at the present value of future receipts discounted at a market rate. Subsequently these are measured at amortised cost less any provision for impairment. A provision for impairment of trade receivables is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the effective interest rate. All movements in the level of provision required are recognised in the statement of financial activity.

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 charge to current or deferred taxation arises as the charity has been granted charitable status under Sections 207 and 208 of the Taxes Consolidation Act 1997, Charity No CHY 10858. The charity is eligible under the "Scheme of Tax Relief for Donations to Eligible Charities and Approved Bodies under Section 848A Taxes Consolidation Act, 1997" therefore income tax refunds arising from sponsorships exceeding €250 per annum are included in unrestricted funds. Irrecoverable value added tax is expended as incurred

3. GOING CONCERN

The company made a deficit of €116,676 in the year ended 31 December 2024 and had net assets in the sum of €214,910.

The directors are monitoring their bank position carefully. To date, there is no indication that there will be funding cuts imposed on the charity. The directors have continued to monitor projects closely to ensure there is no deficit in funding.

The directors have assessed a period of 12 months from the date of approving the financial statements with regard to the appropriateness of the going concern assumption in preparing the financial statements. The directors are confident that they will have the necessary funds to meet its current and future obligations to third parties and consequently the financial statements are prepared on the going concern basis of accounting.

4. INCOME**4.1 DONATIONS AND LEGACIES**

Unrestricted Funds	Restricted Funds	2024	2023
€	€	€	€

Dublin Aids Alliance

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

	Donations and Fundraising	60,466	-	60,466	148,549	
4.2	CHARITABLE ACTIVITIES	Unrestricted Funds	Restricted Funds	2024	2023	
		€	€	€	€	
	Grants from governments and other co-funders:					
	State Funding	-	886,398	886,398	852,578	
	Other grants	-	161,215	161,215	144,801	
	MAC AIDS Fund	-	18,667	18,667	27,832	
	Open Society Fund	-	3,000	3,000	2,369	
		-	1,069,280	1,069,280	1,027,580	
4.3	OTHER INCOME	Unrestricted Funds	Restricted Funds	2024	2023	
		€	€	€	€	
	Rent receivable	45,000	-	45,000	45,000	
	Office Overheads	12,622	-	12,622	22,628	
	Training fee	1,304	-	1,304	(500)	
		58,926	-	58,926	67,128	
5.	EXPENDITURE					
5.1	CHARITABLE ACTIVITIES	Direct Costs	Other Costs	Support Costs	2024	2023
		€	€	€	€	€
	Staff Costs	789,575	-	76,648	866,223	693,533
	Staff Training	1,443	-	134	1,577	-
	Programme Costs	281,321	-	-	281,321	292,841
	Premises & General Office	109,179	-	21,226	130,405	112,577
	Governance Costs (Note 5.2)	-	-	25,822	25,822	9,364
		1,181,518	-	123,830	1,305,348	1,108,315
5.2	GOVERNANCE COSTS	Direct Costs	Other Costs	Support Costs	2024	2023
		€	€	€	€	€
	Audit	-	-	4,763	4,763	4,660
	Legal & Professional Fees	-	-	21,059	21,059	4,704
		-	-	25,822	25,822	9,364
5.3	SUPPORT COSTS	Charitable Activities	Governance Costs	2024	2023	
		€	€	€	€	
	Audit	-	4,763	4,763	4,660	
	General Expenses	37	-	37	43	
	Insurance	3,983	-	3,983	458	
	Staff Costs	76,782	-	76,782	56,476	
	Bank Charges	41	-	41	28	
	IT & Computer Maintenance	1,094	-	1,094	283	
	Travel & Accomodation	350	-	350	63	
	Legal & Professional Fees	-	21,059	21,059	4,704	
	Utilities	1,609	-	1,609	1,937	
	Fundraising & Advertising	8,824	-	8,824	160	
	Rent	3,734	-	3,734	4,463	

Dublin Aids Alliance**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 December 2024

Repairs and maintenance	-	-	-	637
Printing, Postage and Stationary	186	-	186	178
Catering	1,368	-	1,368	151
	<u>98,008</u>	<u>25,822</u>	<u>123,830</u>	<u>74,241</u>

6. ANALYSIS OF SUPPORT COSTS

	2024 €	2023 €
Audit	4,763	4,660
General Expenses	37	43
Insurance	3,983	458
Staff Costs	76,782	56,476
Bank Charges	41	28
IT & Computer Maintenance	1,094	283
Travel & Accommodation	350	63
Legal & Professional Fees	21,059	4,704
Utilities	1,609	1,937
Fundraising & Advertising	8,824	160
Rent	3,734	4,463
Repairs and maintenance	-	637
Printing, Postage and Stationary	186	178
Catering	1,368	151
	<u>123,830</u>	<u>74,241</u>

7. EMPLOYEES AND REMUNERATION**Number of employees**

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

	2024 Number	2023 Number
Administration including Executive Director	4	4
Community Support	2	2
MPOWER Programme	4	4
Prevention, Education and Training	2	2
Project staff	2	2
	<u>14</u>	<u>14</u>

The staff costs comprise:

	2024 €	2023 €
Wages and salaries	780,530	625,241
Social security costs	85,693	68,292
	<u>866,223</u>	<u>693,533</u>

Dublin Aids Alliance

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

8. EMPLOYEE BENEFITS

The Charity has three employees whose total employee benefits (excluding employer pension costs) for the reporting period exceeds €60,000 and the charity does not make any employer pension contribution, a table has been prepared below to accompany the report as required under DPE 022/05/2013 Circular: 13/2014

	2024	2023
	Number of	Number of
	Employees	Employees
Band €60,000 to €70,000	1	2
Band €70,000 to €80,000	1	-
Band €80,000 to €90,000	-	1
Band €90,000+	1	-

No members of the Board of Directors received any remuneration or expenses during the year (2023: €NIL) in their capacity as director or trustee which is completely voluntary in nature. The Executive Directors gross remuneration in the year was €90,239 (2023: €83,512).

9. DEBTORS

	2024	2023
	€	€
Trade debtors	13,340	7,629
Other debtors	32,574	13,965
Prepayments	32,365	28,225
	78,279	49,819

10. CASH AND CASH EQUIVALENTS

	2024	2023
	€	€
Cash and bank balances	475,081	720,036

11. CREDITORS

Amounts falling due within one year	2024	2023
	€	€
Trade creditors	14,037	10,483
Accruals	4,957	4,659
Deferred Income	319,456	423,127
	338,450	438,269

12. STATE FUNDING**Agency**

Sponsoring Government Department
Grant Programme
Purpose of the Grant
Deferred income b/fwd from 2023
Total Grant Received in the year
Fund deferred or due at financial year end
Total grant taken to income in the year
Expenditure in the year
Term
Capital Grant
Restriction on use

Health Service Executive

Department of Health
Social Inclusion
Core Funding
€Nil
€354,774
€Nil
€354,774
€354,774
1st January 2024 – 31st December 2024
No
As per agreement

Dublin Aids Alliance**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 December 2024

Agency

Sponsoring Government Department
Grant Programme
Purpose of the Grant
Deferred income b/fwd from 2023
Total Grant Received in the year
Fund deferred or due at financial year end
Total grant taken to income in the year
Expenditure in the year
Term
Capital Grant
Restriction on use

HSE

Department of Health
NICDATF
Education and Training
€Nil
€68,400
€Nil
€68,400
€68,400
1st January 2024 – 31st December 2024
No
As per agreement

Agency

Sponsoring Government Department
Grant Programme

Purpose of the Grant
Deferred income b/fwd from 2023
Total Grant Received in the year
Fund deferred or due at financial year end
Total grant taken to income in the year
Expenditure in the year
Term
Capital Grant
Restriction on use

HSE

Department of Health
Sexual Health & Crisis Pregnancy Programme
(MPOWER)
MPOWER Rapid HIV Testing Service
€15,936
€315,239
(€12,660)
€318,512
€318,512
1st January 2024 – 31st December 2024
No
As per agreement

Agency

Sponsoring Government Department
Grant Programme
Purpose of the Grant
Deferred income b/fwd from 2023
Total Grant Received in the year
Fund deferred or due at financial year end
Total grant taken to income in the year
Expenditure in the year
Term
Capital Grant
Restriction on use

Department of Health

Health Service Executive
Social Inclusion
WRC Pay Agreement
€Nil
€34,956
(€29,563)
€34,956
€64,519
1st January 2024 – 31st December 2024
No
Restricted

Agency

Sponsoring Government Department
Grant Programme
Purpose of the Grant
Deferred income b/fwd from 2023
Total Grant Received in the year
Fund deferred or due at financial year end
Total grant taken to income in the year
Expenditure in the year
Term
Capital Grant
Restriction on use

Department of Health

Department of Health
MPOWER Programme
Monkeypox Outbreak
€50,827
€Nil
(€50,827)
€Nil
€Nil
1st January 2024 – 31st December 2024
No
As per agreement

Dublin Aids Alliance**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 December 2024

Agency

Sponsoring Government Department
 Grant Programme
 Purpose of the Grant
 Deferred income b/fwd from 2023
 Total Grant Received in the year
 Fund deferred or due at financial year end
 Total grant taken to income in the year
 Expenditure in the year
 Term
 Capital Grant
 Restriction on use

HSE

Department of Health
 Sexual Health & Crisis Pregnancy Programme
 Fast Track Cities
 €5,507
 €20,000
 (€6,139)
 €19,368
 €19,368
 1st January 2024 – 31st December 2024
 No
 As per agreement

Agency

Sponsoring Government Department
 Grant Programme
 Purpose of the Grant

 Deferred income b/fwd from 2023
 Total Grant Received in the year
 Fund deferred or due at financial year end
 Total grant taken to income in the year
 Expenditure in the year
 Term
 Capital Grant
 Restriction on use

HSE

Department of Health
 Social Inclusion
 Community Based Awareness and Prevention
 Programme on HIV and Sexual Health for newly arrived
 refugees, asylum seekers and other migrants
 €Nil
 €59,982
 (€59,982)
 €Nil
 €Nil
 1st January 2024 – 31st December 2024
 No
 As per agreement

Agency

Sponsoring Government Department

 Grant Programme
 Purpose of the Grant
 Deferred income b/fwd from 2023
 Total Grant Received in the year
 Fund deferred or due at financial year end
 Total grant taken to income in the year
 Expenditure in the year
 Term
 Capital Grant
 Restriction on use

**Department of Children, Equality, Disability,
Integration and Youth**

Department of Children, Equality, Disability, Integration
 and Youth
 Community Services
 Supporting Community Services for LGBTI+ Persons
 €15,848
 €Nil
 (€1,067)
 €14,781
 €14,781
 1st January 2024 – 31st December 2024
 No
 As per agreement

Agency

Sponsoring Government Department
 Grant Programme
 Purpose of the Grant
 Deferred income b/fwd from 2023
 Total Grant Received in the year
 Fund deferred or due at financial year end
 Total grant taken to income in the year
 Expenditure in the year
 Term
 Capital Grant
 Restriction on use

Health Service Executive

Department of Health
 Social Inclusion
 Period Poverty
 €Nil
 €3,500
 (€1,521)
 €1,979
 €1,979
 1st January 2024 – 31st December 2024
 No
 As per agreement

Dublin Aids Alliance**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 December 2024

Agency

Sponsoring Government Department

Grant Programme

Purpose of the Grant

Deferred income b/fwd from 2023

Total Grant Received in the year

Fund deferred or due at financial year end

Total grant taken to income in the year

Expenditure in the year

Term

Capital Grant

Restriction on use

**Department of Children, Equality, Disability,
Integration and Youth**Department of Children, Equality, Disability, Integration
and Youth

Community Services

€12,693

€Nil

€Nil

€12,693

€12,693

1st January 2024 – 31st December 2024

No

As per agreement

Agency

Sponsoring Government Department

Grant Programme

Purpose of the Grant

Deferred income b/fwd from 2023

Total Grant Received in the year

Fund deferred or due at financial year end

Total grant taken to income in the year

Expenditure in the year

Term

Capital Grant

Restriction on use

**Department of Children, Equality, Disability,
Integration and Youth**Department of Children, Equality, Disability, Integration
and Youth

Community Services

Research

€62,077

€Nil

(€62,077)

€Nil

€Nil

1st January 2024 – 31st December 2024

No

As per agreement

Agency

Sponsoring Government Department

Grant Programme

Purpose of the Grant

Deferred income b/fwd from 2023

Total Grant Received in the year

Fund deferred or due at financial year end

Total grant taken to income in the year

Expenditure in the year

Term

Capital Grant

Restriction on use

Health Service Executive

Department of Health

Community

Counselling Hub

€Nil

€29,986

€Nil

€29,986

€30,653

1st January 2024 – 31st December 2024

Yes

Restricted

13. RESERVES

	2024	2023
	€	€
At the beginning of the year	331,586	196,644
(Deficit)/Surplus for the financial year	(116,676)	134,942
At the end of the year	214,910	331,586

Dublin Aids Alliance

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

14. FUNDS**14.1 RECONCILIATION OF MOVEMENT IN FUNDS**

	Unrestricted Funds €	Total Funds €
At 1 January 2023	196,644	196,644
Movement during the financial year	134,942	134,942
	<u>331,586</u>	<u>331,586</u>
At 31 December 2023	331,586	331,586
Movement during the financial year	(116,676)	(116,676)
	<u>214,910</u>	<u>214,910</u>
At 31 December 2024	<u><u>214,910</u></u>	<u><u>214,910</u></u>

14.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 January 2024 €	Income €	Expenditure €	Transfers between funds €	Balance 31 December 2024 €
Restricted	-	1,069,280	1,069,280	-	-
Unrestricted funds					
Unrestricted General	331,586	119,392	236,068	-	214,910
	<u>331,586</u>	<u>119,392</u>	<u>236,068</u>	<u>-</u>	<u>214,910</u>
Total funds	<u><u>331,586</u></u>	<u><u>1,188,672</u></u>	<u><u>1,305,348</u></u>	<u><u>-</u></u>	<u><u>214,910</u></u>

14.3 ANALYSIS OF NET ASSETS BY FUND

	Current assets €	Current liabilities €	Total €
Restricted trust funds	322,953	(319,456)	3,497
	<u>322,953</u>	<u>(319,456)</u>	<u>3,497</u>
Unrestricted general funds	230,407	(18,994)	211,413
	<u>230,407</u>	<u>(18,994)</u>	<u>211,413</u>
	<u><u>553,360</u></u>	<u><u>(338,450)</u></u>	<u><u>214,910</u></u>

15. STATUS

The charity 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 € 6.35.

16. CONTINGENT LIABILITIES

There were no contingent liabilities as at 31st December 2024.

17. RELATED PARTY TRANSACTIONS

No members of the Board of Directors received any remuneration or expenses during the year (2023: €NIL) in their capacity as director or trustee which is completely voluntary in nature.

Dublin Aids Alliance**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 December 2024

18. POST-BALANCE SHEET EVENTS

The HSE notified HIV Ireland of its intention to carry out a strategic review of the organisation, as provided for in the relevant Service Level Agreement. This review was ongoing at the time of signing the financial statements. The Directors have not been made aware of any adverse findings at the time of signing the financial statements.

19. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the Board of Directors on
.....**15/10/2025**.....

DUBLIN AIDS ALLIANCE

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

NOT COVERED BY THE REPORT OF THE AUDITORS

Dublin Aids Alliance
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
OPERATING STATEMENT
for the financial year ended 31 December 2024

	Schedule	2024 €	2023 €
Income			
- Donations & Fundraising		59,769	131,291
- HSE Dublin North City Social Inclusion		344,774	363,567
- HSE (SHCPP) MPOWER Programme		318,512	311,300
- Department of Health Monkeypox Programme		-	30,688
- HSE Fast Track Cities		19,369	7,448
- HSE NSI - NE Testing		10,000	10,000
- DOH Counselling Hub		29,986	-
- WRC HSE Funding		64,519	-
- HSE (NICDATF)		68,400	68,400
- Tusla		-	1,227
- MAC AIDS Funds		18,667	27,832
- HSE Period Poverty		1,979	-
- Other grants		165,519	144,801
- World AIDS Day Projects		300	1,694
- GSK Grants		-	2,369
- Rent receivable		57,622	67,628
- Training Fees		-	(500)
- HSE/National Lottery - Counselling		1,385	2,964
- Dept of Children - LGBTI Services		27,474	56,984
- GLOW RED Campaign		397	15,564
		1,188,672	1,243,257
Charitable activities and other expenses	1	(1,305,348)	(1,108,315)
Net (deficit)/surplus		(116,676)	134,942

Dublin Aids Alliance**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS****SCHEDULE 1 : CHARITABLE ACTIVITIES AND OTHER EXPENSES**

for the financial year ended 31 December 2024

	2024 €	2023 €
Expenses		
Wages and salaries	780,530	625,241
Social security costs	85,693	68,292
Staff training	1,577	-
Staff support	-	506
Rent payable	60,683	52,500
Insurance	5,946	5,387
IT and computer maintenance	12,866	10,322
Light and heat	18,926	22,785
Repairs and maintenance	14,645	7,493
Printing, postage and stationery	2,337	6,850
Fundraising and advertising	8,824	7,575
Programme / Project Costs	271,639	285,266
Telephone	9,534	3,044
Travelling and accommodation	4,123	929
Legal and professional	21,059	4,704
Auditor's/Independent Examiner's remuneration	4,763	4,660
Bank charges	329	327
Catering	1,443	1,772
Miscellaneous	431	662
	1,305,348	1,108,315