

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 2025

Dublin Aids Alliance

CONTENTS

	Page
Reference and Administrative Information	3
Directors' Annual Report	4 - 7
Directors' Responsibilities Statement	8
Independent Auditor's Report	9 - 11
Statement of Financial Activities	12
Balance Sheet	13
Statement of Cash Flows	14
Notes to the Financial Statements	15 - 24
Supplementary Information relating to the Financial Statements	26 - 27

Dublin Aids Alliance

REFERENCE AND ADMINISTRATIVE INFORMATION

Directors

Patrick Mallon
Gerard Kennedy
Hugh Nolan (Resigned 16 December 2025)
Christina Kenny
Stephen Lynam (Resigned 16 December 2025)
Stephen Donovan
Ruth Keehan (Resigned 16 December 2025)
Christina Mary Burke (Appointed 16 December 2025)
Rose Kidd (Appointed 16 December 2025)
Steven Meighan (Appointed 16 December 2025)

Company Secretary

Rose Kidd (Appointed 10 February 2026)
Gerard Kennedy (Resigned 10 February 2026)

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 2025

The directors present their Directors' Annual Report, combining the Directors' Report and Trustees' Report, and the audited financial statements for the financial year ended 31 December 2025.

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

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

In this report the directors of Dublin Aids Alliance present a summary of its purpose, governance, activities, achievements and finances for the financial year 2025.

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

The charity is 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 in Ireland. 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 UK & Ireland – a multi-jurisdiction partnership of 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 2025-2035; Reducing Harm Supporting Recovery: A health-led response to drug and alcohol use in Ireland 2017-2025; and the National LGBTI + Inclusion Strategy II 2024-2028.

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 2025, 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, are available 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 target 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.

Dublin Aids Alliance

DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2025

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 2025. 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 prophylaxis).

In 2025, HIV Ireland's Equal: Check + Chat Mobile Screening Service aimed at communities at increased vulnerability to acquiring HIV continued to provide services to communities across Ireland. 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 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.

In September 2025, HIV Ireland hosted the five jurisdiction Fast Track Cities Uk & Ireland Autumn conference. The conference brought together leading policy, healthcare and community representatives from across Ireland, Northern Ireland, England Scotland and Wales to consider and share good practice initiatives to inform the development of A National Action Plan on HIV for Ireland, as outlined in the Programme for Government.

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) (Resigned 16/12/2025)	7/7
Prof. Patrick Mallon	2/7
Gerard Kennedy (Company Secretary)	6/7
Hugh Nolan (Treasurer) (Resigned 16/12/2025)	5/7
Christina Kenny	2/7
Stephen Donovan	6/7
Ruth Keehan (Resigned 16/12/2025)	6/7
Steven Meighan (appointed 16/12/2025)	1/7
Rose Kidd (appointed 16/12/2025)	1/7
Christina Burke (appointed 16/12/2025)	1/7

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 €377,826 (2024 - €553,360) and gross liabilities of €179,964 (2024 - €338,450). The net assets of the charity have decreased by €(17,048).

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,

Dublin Aids Alliance

DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2025
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 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:

Patrick Mallon
Gerard Kennedy
Hugh Nolan (Resigned 16 December 2025)
Christina Kenny
Stephen Lynam (Resigned 16 December 2025)
Stephen Donovan
Ruth Keehan (Resigned 16 December 2025)
Christina Mary Burke (Appointed 16 December 2025)
Rose Kidd (Appointed 16 December 2025)
Steven Meighan (Appointed 16 December 2025)

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

The secretaries who served during the financial year were;

Rose Kidd (Appointed 10 February 2026)
Gerard Kennedy (Resigned 10 February 2026)

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.

Dublin Aids Alliance DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2025

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".

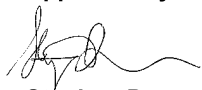
The Auditors

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.

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 17 August 2026 and signed on its behalf by:



Stephen Donovan
Director



Gerard Kennedy
Director

Dublin Aids Alliance

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2025

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

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

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

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

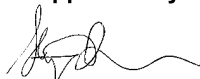
The directors confirm that they have complied with the above requirements in preparing the financial statements.

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

In so far as the directors are aware:

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

Approved by the Board of Directors on 17 August 2026 and signed on its behalf by:



Stephen Donovan
Director



Gerard Kennedy
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 2025 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Charity as at 31 December 2025 and of its 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

17 August 2026

Dublin Aids Alliance

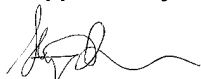
STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)
for the financial year ended 31 December 2025

	Notes	Unrestricted Funds 2025 €	Restricted Funds 2025 €	Total Funds 2025 €	Unrestricted Funds 2024 €	Restricted Funds 2024 €	Total Funds 2024 €
Income							
Donations and legacies	4.1	59,789	-	59,789	60,466	-	60,466
Charitable activities							
• Grants from governments and other co-funders	4.2	-	1,144,041	1,144,041	-	1,069,280	1,069,280
Other income	4.3	53,104	-	53,104	58,926	-	58,926
Total income		112,893	1,144,041	1,256,934	119,392	1,069,280	1,188,672
Expenditure							
Charitable activities	5.1	129,941	1,144,041	1,273,982	236,068	1,069,280	1,305,348
Net income/(expenditure)		(17,048)	-	(17,048)	(116,676)	-	(116,676)
Transfers between funds		-	-	-	-	-	-
Net movement in funds for the financial year		(17,048)	-	(17,048)	(116,676)	-	(116,676)
Reconciliation of funds:							
Total funds beginning of the year	16	214,910	-	214,910	331,586	-	331,586
Total funds at the end of the year		197,862	-	197,862	214,910	-	214,910

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 17 August 2026 and signed on its behalf by:

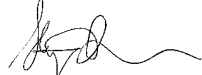

Stephen Donovan
Director


Gerard Kennedy
Director

Dublin Aids Alliance
BALANCE SHEET
as at 31 December 2025

		2025	2024
	Notes	€	€
Fixed Assets			
Tangible assets	10	20,910	-
Current Assets			
Debtors	11	81,549	78,279
Cash at bank and in hand	12	275,367	475,081
		356,916	553,360
Creditors: Amounts falling due within one year	13	(179,964)	(338,450)
Net Current Assets		176,952	214,910
Total Assets less Current Liabilities		197,862	214,910
Funds			
General fund (unrestricted)		197,862	214,910
Total funds	16	197,862	214,910

Approved by the Board of Directors on 17 August 2026 and signed on its behalf by:



Stephen Donovan
Director



Gerard Kennedy
Director

Dublin Aids Alliance

STATEMENT OF CASH FLOWS

for the financial year ended 31 December 2025

	Notes	2025 €	2024 €
Cash flows from operating activities			
Net movement in funds		(17,048)	(116,676)
Adjustments for:			
Interest payable and similar expenses		391	-
		<u>(16,657)</u>	<u>(116,676)</u>
Movements in working capital:			
Movement in debtors		(3,270)	(28,460)
Movement in creditors		(174,597)	(99,819)
		<u>(194,524)</u>	<u>(244,955)</u>
Cash used in operations		(391)	-
Interest paid		<u>(194,915)</u>	<u>(244,955)</u>
Net cash used in operating activities			
Cash flows from investing activities			
Payments to acquire tangible assets		(20,910)	-
		<u>(20,910)</u>	<u>-</u>
Cash flows from financing activities			
New short term loan		20,000	-
Repayment of short term loan		(3,889)	-
		<u>16,111</u>	<u>-</u>
Net cash generated from financing activities			
Net decrease in cash and cash equivalents		(199,714)	(244,955)
Cash and cash equivalents at the beginning of the year		475,081	720,036
Cash and cash equivalents at the end of the year	12	<u>275,367</u>	<u>475,081</u>

Dublin Aids Alliance

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

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 in accordance 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

Dublin Aids Alliance

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

probable that the income will be received and the amount can be measured reliably. Grants, where 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.

Tangible fixed assets and depreciation

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

Motor vehicles

25% Straight line

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 €17,048 in the year ended 31 December 2025 and had net assets in the sum of €197,862.

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

Dublin Aids Alliance

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

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	2025	2024
	€	€	€	€
Donations and Fundraising	59,789	-	59,789	60,466

4.2 CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	2025	2024
	€	€	€	€
Grants from governments and other co-funders:				
State Funding	-	895,935	895,935	886,398
Other grants	-	144,792	144,792	161,215
MAC AIDS Fund	-	103,314	103,314	18,667
Open Society Fund	-	-	-	3,000
	-	1,144,041	1,144,041	1,069,280

4.3 OTHER INCOME

	Unrestricted Funds	Restricted Funds	2025	2024
	€	€	€	€
Other income	337	-	337	-
Rent receivable	45,000	-	45,000	45,000
Office Overheads	7,767	-	7,767	12,622
Training fee	-	-	-	1,304
	53,104	-	53,104	58,926

5. EXPENDITURE**5.1 CHARITABLE ACTIVITIES**

	Direct Costs	Other Costs	Support Costs	2025	2024
	€	€	€	€	€
Staff Costs	756,802	-	79,317	836,119	866,223
Staff Training	-	-	-	-	1,577
Programme Costs	315,789	-	-	315,789	281,321
Premises & General Office	98,818	-	8,677	107,495	130,405
Governance Costs (Note 5.2)	-	-	14,579	14,579	25,822
	1,171,409	-	102,573	1,273,982	1,305,348

5.2 GOVERNANCE COSTS

	Direct Costs	Other Costs	Support Costs	2025	2024
	€	€	€	€	€
Audit	-	-	4,497	4,497	4,763
Legal & Professional Fees	-	-	10,082	10,082	21,059
	-	-	14,579	14,579	25,822

5.3 SUPPORT COSTS

	Charitable Activities	Governance Costs	2025	2024
	€	€	€	€
Audit	-	4,497	4,497	4,763
General Expenses	22	-	22	37
Insurance	582	-	582	3,983

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

for the financial year ended 31 December 2025

Staff Costs	79,317	-	79,317	76,782
Bank Charges	30	-	30	41
IT & Computer Maintenance	531	-	531	1,094
Travel & Accommodation	67	-	67	350
Legal & Professional Fees	-	10,082	10,082	21,059
Utilities	1,278	-	1,278	1,609
Fundraising & Advertising	-	-	-	8,824
Rent	4,463	-	4,463	3,734
Repairs and maintenance	1,345	-	1,345	-
Printing, Postage and Stationary	268	-	268	186
Catering	91	-	91	1,368
	<u>87,994</u>	<u>14,579</u>	<u>102,573</u>	<u>123,830</u>

6. ANALYSIS OF SUPPORT COSTS

	2025	2024
	€	€
Audit	4,497	4,763
General Expenses	22	37
Insurance	582	3,983
Staff Costs	79,317	76,782
Bank Charges	30	41
IT & Computer Maintenance	531	1,094
Travel & Accommodation	67	350
Legal & Professional Fees	10,082	21,059
Utilities	1,278	1,609
Fundraising & Advertising	-	8,824
Rent	4,463	3,734
Repairs and maintenance	1,345	-
Printing, Postage and Stationary	268	186
Catering	91	1,368
	<u>102,573</u>	<u>123,830</u>

7. INTEREST PAYABLE AND SIMILAR CHARGES

	2025	2024
	€	€
On bank loans	391	-

Dublin Aids Alliance
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

8. EMPLOYEES AND REMUNERATION

Number of employees

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

	2025 Number	2024 Number
Administration including Executive Director	4	4
Community Support	2	2
MPOWER Programme	3	4
Prevention, Education and Training	2	2
Project staff	2	2
	13	14

The staff costs comprise:

	2025 €	2024 €
Wages and salaries	754,354	780,530
Social security costs	81,765	85,693
	836,119	866,223

9. 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

	2025 Number of Employees	2024 Number of Employees
Band €60,000 to €70,000	-	1
Band €70,000 to €80,000	1	1
Band €90,000+	1	1

No members of the Board of Directors received any remuneration or expenses during the year (2024: €NIL) in their capacity as director or trustee which is completely voluntary in nature. The Executive Directors gross remuneration in the year was €97,267 (2024: €93,779).

10. TANGIBLE FIXED ASSETS

	Motor vehicles	Total
	€	€
Cost		
Additions	20,910	20,910
At 31 December 2025	20,910	20,910
Net book value		
At 31 December 2025	20,910	20,910

Dublin Aids Alliance
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

11. DEBTORS	2025	2024
	€	€
Trade debtors	32,405	13,340
Other debtors	20,538	32,574
Prepayments	19,296	32,365
Accrued Income	9,310	-
	81,549	78,279
12. CASH AND CASH EQUIVALENTS	2025	2024
	€	€
Cash and bank balances	275,367	475,081
13. CREDITORS	2025	2024
Amounts falling due within one year	€	€
Amounts owed to credit institutions	16,111	-
Trade creditors	2,996	14,037
Accruals	5,902	4,957
Deferred Income	154,955	319,456
	179,964	338,450
14. STATE FUNDING		
Agency	Health Service Executive	
Sponsoring Government Department	Department of Health	
Grant Programme	Social Inclusion	
Purpose of the Grant	Core Funding	
Deferred income b/fwd from 2024	€Nil	
Total Grant Received in the year	€344,774	
Fund deferred or due at financial year end	€Nil	
Total grant taken to income in the year	€344,774	
Expenditure in the year	€344,774	
Term	1st January 2025 – 31st December 2025	
Capital Grant	No	
Restriction on use	As per agreement	
Agency	HSE	
Sponsoring Government Department	Department of Health	
Grant Programme	NICDATF	
Purpose of the Grant	Education and Training	
Deferred income b/fwd from 2024	€Nil	
Total Grant Received in the year	€68,400	
Fund deferred or due at financial year end	€Nil	
Total grant taken to income in the year	€68,400	
Expenditure in the year	€68,400	
Term	1st January 2025 – 31st December 2025	
Capital Grant	No	
Restriction on use	As per agreement	

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

for the financial year ended 31 December 2025

AgencySponsoring Government Department
Grant ProgrammePurpose of the Grant
Deferred income b/fwd from 2024
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
Sexual Health & Crisis Pregnancy Programme
(MPOWER)
MPOWER Rapid HIV Testing Service
€12,660
€286,765
(€34,648)
€264,778
€264,778
1st January 2025 – 31st December 2025
No
As per agreement**Agency**Sponsoring Government Department
Grant Programme
Purpose of the Grant
Deferred income b/fwd from 2024
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
€78,192
€Nil
€48,629
€70,883
1st January 2024 – 31st December 2024
No
Restricted**Agency**Sponsoring Government Department
Grant Programme
Purpose of the Grant
Deferred income b/fwd from 2024
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)
€50,827 (refunded back to HSE)
€50,827
1st January 2025 – 31st December 2025
No
As per agreement**Agency**Sponsoring Government Department
Grant Programme
Purpose of the Grant
Deferred income b/fwd from 2024
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
€6,139
€Nil
(€5,681)
€458
€458
1st January 2025 – 31st December 2025
No
As per agreement

Dublin Aids Alliance

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

Agency

Sponsoring Government Department
Grant Programme
Purpose of the Grant

Deferred income b/fwd from 2024
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

Agency

Sponsoring Government Department

Grant Programme
Purpose of the Grant
Deferred income b/fwd from 2024
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

Agency

Sponsoring Government Department
Grant Programme
Purpose of the Grant
Deferred income b/fwd from 2024
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

Agency

Sponsoring Government Department

Grant Programme
Purpose of the Grant
Deferred income b/fwd from 2024
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
€59,982
€Nil
(€35,509)
€24,473
€24,473
1st January 2025 – 31st December 2025
No
As per agreement

Department of Children, Equality, Disability, Integration and Youth

Department of Children, Equality, Disability, Integration
and Youth
Community Services
Supporting Community Services for LGBTI+ Persons
€1,067
€Nil
€Nil
€1,067
€1,067
1st January 2025 – 31st December 2025
No
As per agreement

Health Service Executive

Department of Health
Social Inclusion
Period Poverty
€1,521
€3,500
(€4,133)
€888
€888
1st January 2025 – 31st December 2025
No
As per agreement

Department of Children, Equality, Disability, Integration and Youth

Department of Children, Equality, Disability, Integration
and Youth
Community Services
Research
€62,077
€Nil
€Nil
€62,077 (refunded back to Department of Children)
€62,077
1st January 2025 – 31st December 2025
No
As per agreement

Dublin Aids Alliance
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

15. RESERVES

	2025 €	2024 €
At the beginning of the year	214,910	331,586
Deficit for the financial year	(17,048)	(116,676)
At the end of the year	<u>197,862</u>	<u>214,910</u>

16. FUNDS

16.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds €	Total Funds €
At 1 January 2024	331,586	331,586
Movement during the financial year	(116,676)	(116,676)
At 31 December 2024	214,910	214,910
Movement during the financial year	(17,048)	(17,048)
At 31 December 2025	<u>197,862</u>	<u>197,862</u>

16.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 January 2025 €	Income €	Expenditure €	Balance 31 December 2025 €
Restricted	-	1,144,041	1,144,041	-
Unrestricted funds				
Unrestricted General	214,910	112,801	129,849	197,862
Total funds	<u>214,910</u>	<u>1,256,842</u>	<u>1,273,890</u>	<u>197,862</u>

16.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use €	Current assets €	Current liabilities €	Total €
Restricted trust funds	-	148,808	(154,955)	(6,147)
Unrestricted general funds	20,910	208,108	(25,009)	204,009
	<u>20,910</u>	<u>356,916</u>	<u>(179,964)</u>	<u>197,862</u>

17. 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.

18. CONTINGENT LIABILITIES

There were no contingent liabilities as at 31st December 2025.

Dublin Aids Alliance
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

19. RELATED PARTY TRANSACTIONS

No members of the Board of Directors received any remuneration or expenses during the year (2024: €NIL) in their capacity as director or trustee which is completely voluntary in nature.

20 RECONCILIATION OF NET CASH FLOW TO MOVEMENT IN NET DEBT

	Opening balance	Cash flows	Closing balance
	€	€	€
Short-term borrowings	-	(16,111)	(16,111)
Total liabilities from financing activities	-	(16,111)	(16,111)
Total Cash at bank and in hand (Note 12)			275,367
Total net debt			259,256

21. 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.

22. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the Board of Directors on 17 August 2026.

DUBLIN AIDS ALLIANCE

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

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 2025

	Schedule	2025 €	2024 €
Income			
- Donations & Fundraising		59,789	59,769
- HSE Dublin North City Social Inclusion		344,774	344,774
- HSE (SHP) MPOWER Programme		264,778	318,512
- Department of Health Monkeypox Programme		50,827	-
- HSE Fast Track Cities		458	19,369
- HSE NSI - NE Testing		-	10,000
- DOH Counselling Hub		-	29,986
- WRC HSE Funding		78,192	64,519
- HSE - Balsekin Project		24,473	-
- HSE (NICDATF)		68,400	68,400
- MAC AIDS Funds		103,314	18,667
- Department of Children		62,077	-
- HSE Period Poverty		889	1,979
- Other grants		142,221	165,519
- World AIDS Day Projects		171	300
- Rent receivable		52,767	57,622
- Training Fees		245	-
- HSE/National Lottery - Counselling		-	1,385
- Dept of Children - LGBTI Services		1,067	27,474
- GLOW RED Campaign		2,400	397
		<u>1,256,842</u>	<u>1,188,672</u>
Charitable activities and other expenses	1	<u>(1,273,890)</u>	<u>(1,305,348)</u>
Net deficit		<u><u>(17,048)</u></u>	<u><u>(116,676)</u></u>

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

for the financial year ended 31 December 2025

	2025 €	2024 €
Expenses		
Wages and salaries	754,354	780,530
Social security costs	81,765	85,693
Staff training	-	1,577
Rent payable	52,500	60,683
Insurance	6,846	5,946
IT and computer maintenance	6,244	12,866
Light and heat	15,033	18,926
Repairs and maintenance	15,822	14,645
Printing, postage and stationery	3,158	2,337
Fundraising and advertising	3,966	8,824
Programme / Project Costs	311,432	271,639
Telephone	5,426	9,534
Travelling and accommodation	784	4,123
Legal and professional	10,082	21,059
Auditor's/Independent Examiner's remuneration	4,497	4,763
Bank charges	261	329
Catering	1,070	1,443
Miscellaneous	259	431
	<u>1,273,499</u>	<u>1,305,348</u>
Finance		
Other interest	<u>391</u>	<u>-</u>
Total Overheads	<u><u>1,273,890</u></u>	<u><u>1,305,348</u></u>



Certificate of Completion

Document Title:	AIDS_Accounts_31stDecember2025_28September2026.pdf
Reference ID:	SDC1OW3X
Digital Signature ID:	9850DBF9B3DCE81369DDCA2A8FDF139BE46DB075
Document Pages:	28 (Including certificate)

Security Events	Status	Timestamp (UTC)	I.P. Address
Auditor - Account Authentication	Complete	2026-09-30 11:46	89.100.171.218
Hashed/Encrypted Document	Complete	2026-09-28 15:50	89.100.171.218
Signer - Account Authentication	Complete	2026-09-30 12:20	89.19.88.2
Hashed/Encrypted Signature	Complete	2026-09-30 12:20	89.19.88.2
Signer - Account Authentication	Complete	2026-09-30 13:06	2a09:bac2:39ee:278::3f:87
Hashed/Encrypted Signature	Complete	2026-09-30 13:11	2a09:bac2:39ee:278::3f:87

User Audit Trail	User	Timestamp (UTC)	I.P. Address
Request Created	jdonnellan@wda.ie	2026-09-28 15:50	89.100.171.218
Document Signed	swhelan@wda.ie	2026-09-30 12:20	89.19.88.2
Document Signed	chair@hivireland.ie	2026-09-30 13:11	2a09:bac2:39ee:278::3f:87