

Dublin AIDS Alliance CLG T/A HIV Ireland
Annual Report and Audited Financial Statements
for the financial year ended 31 December 2021

Dublin AIDS Alliance CLG T/A HIV Ireland

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

Dublin AIDS Alliance CLG T/A HIV Ireland
REFERENCE AND ADMINISTRATIVE INFORMATION

Directors	Mr. Tim Lee Claire Power Jeanne McDonagh (Resigned 26 January 2021) Mr. Bernard Condon Fergal O'Sullivan Patrick Mallon Gerard Kennedy
Company Secretary	Gerard Kennedy
Charity Number	CHY 10858
Charities Regulatory Authority Number	20028435
Company Number	206162
Registered Office	70 Eccles Street, Dublin 7
Auditors	Donal Ryan & Associates Chartered Certified Accountants and Statutory Auditor 32 Manor Street Dublin 7 D07Y6YK Republic of Ireland
Bankers	Bank of Ireland College Green Dublin 2
Solicitors	Waters & Co. 6 Exchequer Street Dublin 2

Dublin AIDS Alliance CLG T/A HIV Ireland DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2021

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 2021.

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

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

In this report the directors of Dublin AIDS Alliance CLG T/A HIV Ireland present a summary of its purpose, governance, activities, achievements and finances for the financial year 2021.

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

Objectives

HIV Ireland works to ensure that the voices and experiences of people living with, or vulnerable to, HIV are meaningfully included in national policy development promoting health and social wellbeing. This is achieved through promotion of key public healthcare initiatives such as the national rollout of Pre Exposure Prophylaxis (PrEP) medication and participation in multiple national or international policy fora including Fast Track Cities - a global partnership between almost 300 cities and municipalities committed to attaining the UNAIDS 95-95-95 targets; the North Inner City Drugs and Alcohol Task Force (NICDATF); 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 services include advocacy, support, and counselling for people living with HIV (PLWHIV) or affected by HIV, the capacity building of PLWHIV to self-advocate, community HIV and STI testing, and a community street outreach service in which free condoms, sexual health literature concerning our HIV and STI testing service is disseminated to groups at increased vulnerability. Community Support staff provide training on HIV related issues and respond to public queries in relation to HIV and STIs. Staff accommodate agency visits and researchers seeking information on the services of HIV Ireland as well as on past and present issues for PLWHIV.

HIV Ireland works extensively across multiple community outreach initiatives with marginalised groups at increased vulnerability to HIV/STIs. These groups are peer led and person centred, comprising volunteers and community leaders. The organisation has broadened its outreach approach to encompass hard to access migrant groups, migrant women, asylum seekers and sex workers. One-to-one support is also given to those concerned about the consequences of acquiring HIV or another STI.

Advocacy interventions in 2021 related to HIV discrimination complaints and cases, concerns relating to HIV and COVID-19 including access to HIV medication, restrictions on movement and Government policy relating to COVID-19, housing and homelessness, Direct Provision accommodation for asylum seekers, social protection, and supports during COVID-19, and connecting PLWHIV to clinical and support services. Support interventions centred on disclosure in both personal and formal settings, on making decisions around HIV, and on peer support. Information interventions related mostly to financial matters, disclosure of HIV status to potential employers, social welfare queries, and on providing information and orientation to those seeking to move to, or return to, Ireland. Work continued with vulnerable groups such as homeless, people who use drugs, and migrants communities.

HIV Ireland's education and training services provide and deliver training on a broad range of topics including HIV, hepatitis, sexually transmitted infections (STIs), sexual health, HIV training for counsellors, HIV and sexual health training for trainers programme for youth and community workers, Chemsex training (the use of drugs to facilitate sexual activity), and HIV-related stigma and discrimination. Our primary focus for training delivery is the training of staff and professionals who work with populations more vulnerable to HIV and poorer sexual health outcomes. Due to continued restrictions arising from COVID-19, education programmes were delivered online using online video communications platforms. Information on sexual health and sexual health testing is disseminated and free condoms are offered to those who may not otherwise be able to access or afford them.

Dublin AIDS Alliance CLG T/A HIV Ireland

DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2021

HIV Ireland's MPOWER programme continued in 2021. This programme 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). The initiative includes community outreach services which aims to connect with gbMSM where they meet to socialise and/or have sex. A team of peer sexual health outreach workers offer information, support and resources relating to HIV, STIs and sexual health & wellbeing needs. As a result of COVID-19 restrictions, rapid testing for HIV was provided at the organisation's headquarters. Access to HIV self testing continued to be provided throughout 2021.

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.

Committees of the Board

Committee are established for good governance under code of practice as follows:

- Finance & Audit Committee
- Governance & Risk Committee
- Human Resources Committee

Board Members	No. of Meetings
Bernard Condon (Chairperson)	7 of 7
Tim Lee (Treasurer)	5 of 7
Gerard Kennedy	5 of 7
Patrick Mallon	2 of 7
Claire Power	5 of 7
Fergal O'Sullivan	7 of 7
Jeanne McDonagh (Resigned 26/01/2021)	1 of 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.

Income

The principle source of funding for the company is from the state amounting to €834,753 (2020 - €828,168). Other grants from charitable activities and other income received during the year amounted to €183,783 (2020 - €55,955). Additionally the charity received income from donations and fundraising of €14,221 (2020 - €17,633)

Financial Results

At the end of the financial year the charity has assets of €469,449 (2020 - €337,410) and liabilities of €267,780 (2020 - €216,582). The net assets of the charity have increased by €80,841.

Dublin AIDS Alliance CLG T/A HIV Ireland

DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2021

Financial Position

The retained surplus/(deficit) for the year amounted to €80,841 (2020 retained deficit - (€40,287)) and this was transferred to reserves at the year end.

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 (excl. the community employment scheme).

While the charity does not currently have 3 months of budgeted expenditure in reserve, 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.

Future Developments

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. At the time of approving the financial statements, the company is exposed to the effects of the Covid-19 pandemic which has had a negative effect on its activities since the year end and has resulted in a lower than expected level of income since the year end. 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:

Mr. Tim Lee
Claire Power
Jeanne McDonagh (Resigned 26 January 2021)
Mr. Bernard Condon
Fergal O'Sullivan
Patrick Mallon
Gerard Kennedy

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 CLG T/A HIV Ireland subscribes to and is compliant with the following:

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

Dublin AIDS Alliance CLG T/A HIV Ireland

DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2021

Principal Risks & 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.

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.

In Ireland, the economic impact of the 'COVID-19' pandemic has been characterised by the prolonged closure and/or restriction on many businesses in "non-essential" areas beginning in March 2020 to slow down the spread of the virus. The effect of COVID-19 continues to present many risks for the company including a significant reduction in public facing fundraising activity in 2021. The impact of COVID-19 restrictions are difficult to quantify in full and, at the date of signing these accounts, the full long term impact on the company remains unknown.

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'.

Transactions Involving Directors

No members of the Board of Directors received any remuneration or expenses during the year (2020 - €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.

Auditors

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

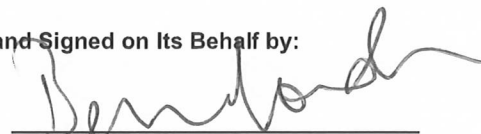
Accounting Records

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 26 July 2022 and Signed on Its Behalf by:



Mr. Tim Lee
Director



Mr. Bernard Condon
Director

Dublin AIDS Alliance CLG T/A HIV Ireland DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2021

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

Irish company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the 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;
- observe the methods and principles in the Statement of Recommended Practice: Accounting and Reporting by Charities;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, 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.

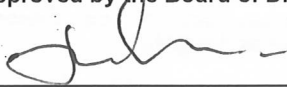
The directors confirm that they have complied with the above requirements in preparing the financial statements.

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.

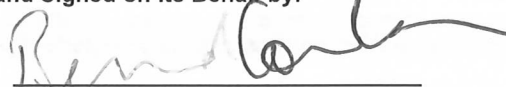
In so far as the directors are aware:

- 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 26 July 2022 and Signed on Its Behalf by:



Mr. Tim Lee
Director



Mr. Bernard Condon
Director

INDEPENDENT AUDITOR'S REPORT

to the Members of Dublin AIDS Alliance CLG T/A HIV Ireland

Report on the Audit of the Financial Statements

Opinion

We have audited the charity financial statements of Dublin AIDS Alliance CLG T/A HIV Ireland for the financial year ended 31 December 2021 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the charity as at 31 December 2021 and of its surplus for the financial year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", as applied in accordance with the provisions of the Companies Act 2014 and having regard to the Charities SORP; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are described below in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the Provisions Available for Audits of Small Entities, in the circumstances set out in note 3 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions Relating to Going Concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the 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 for the financial year for which the financial statements are prepared is consistent with the financial statements; 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 CLG T/A HIV Ireland

Matters on Which We Are Required to Report by Exception

Based on the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified any material misstatements in the Directors' Annual Report. The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not complied with by the company. We have nothing to report in this regard.

Respective Responsibilities

Responsibilities of Directors for the Financial Statements

As explained more fully in the Directors' Responsibilities Statement set out on page 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, if applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the charity or to cease operations, or has 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 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 , 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 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 CLG T/A HIV Ireland

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 any 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.



Donal Ryan FCCA AITI

For and on Behalf of

DONAL RYAN & ASSOCIATES

Chartered Certified Accountants and Statutory Auditor

32 Manor Street

Dublin 7

D07Y6YK

Republic of Ireland

26 July 2022

Dublin AIDS Alliance CLG T/A HIV Ireland

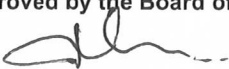
STATEMENT OF FINANCIAL ACTIVITIES


(Incorporating an Income and Expenditure Account)
for the financial year ended 31 December 2021

	Notes	Unrestricted Funds 2021 €	Restricted Funds 2021 €	Total 2021 €	Unrestricted Funds 2020 €	Restricted Funds 2020 €	Total 2020 €
Income							
Donations and legacies	4.1	14,221	-	14,221	17,633	-	17,633
Charitable activities	4.2	71,018	947,254	1,018,272	3,636	878,686	882,322
Other income	4.3	264	-	264	1,801	-	1,801
Total Income		85,503	947,254	1,032,757	23,070	878,686	901,756
Expenditure							
Raising funds	5.1	-	-	-	3,422	-	3,422
Charitable activities	5.2	4,662	947,254	951,916	59,935	878,686	938,621
Total Expenditure		4,662	947,254	951,916	63,357	878,686	942,043
Net Income/(Expenditure)		80,841	-	80,841	(40,287)	-	(40,287)
Transfers between funds		-	-	-	-	-	-
Net Movement in Funds for the Financial Year		80,841	-	80,841	(40,287)	-	(40,287)
Reconciliation of Funds							
Balances brought forward at 1 January 2021	13	120,828	-	120,828	161,115	-	161,115
Balances Carried Forward at 31 December 2021		201,669	-	201,669	120,828	-	120,828

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 26 July 2022 and Signed on Its Behalf by:


Mr. Tim Lee
Director


Mr. Bernard Condon
Director

Dublin AIDS Alliance CLG T/A HIV Ireland

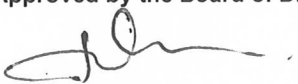
BALANCE SHEET


as at 31 December 2021

	Notes	2021 €	2020 €
Current Assets			
Debtors	9	76,660	28,901
Cash at bank and in hand		392,789	308,509
		<u>469,449</u>	<u>337,410</u>
Creditors: Amounts Falling Due within One Year	10	<u>(267,780)</u>	<u>(216,582)</u>
Net Current Assets		<u>201,669</u>	<u>120,828</u>
Total Assets Less Current Liabilities		<u>201,669</u>	<u>120,828</u>
Funds			
General fund (unrestricted)		<u>201,669</u>	<u>120,828</u>
Total Funds	13	<u>201,669</u>	<u>120,828</u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Directors on 26 July 2022 and Signed on Its Behalf by:


 Mr. Tim Lee
 Director


 Mr. Bernard Condon
 Director

Dublin AIDS Alliance CLG T/A HIV Ireland

STATEMENT OF CASH FLOWS

for the financial year ended 31 December 2021

	Notes	2021 €	2020 €
Cash Flows from Operating Activities			
Net movement in funds		80,841	(40,287)
		<u>80,841</u>	<u>(40,287)</u>
Movements in working capital:			
Movement in debtors		(47,759)	22,198
Movement in creditors		51,198	33,298
		<u>84,280</u>	<u>15,209</u>
Cash generated from operations			
		<u>84,280</u>	<u>15,209</u>
Net Increase in Cash and Cash Equivalents		84,280	15,209
Cash and Cash Equivalents at 1 January 2021		308,509	293,300
		<u>392,789</u>	<u>308,509</u>
Cash and Cash Equivalents at 31 December 2021	16	392,789	308,509

Dublin AIDS Alliance CLG T/A HIV Ireland

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2021

1. GENERAL INFORMATION

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

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of Preparation

The financial statements have been prepared on the going concern basis under the historical cost convention. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", Irish statute comprising the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

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 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.

Statement of Compliance

The financial statements of the charity for the financial year ended 31 December 2017 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

Fund Accounting

The following are the categories of funds maintained:

Restricted Funds

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

Unrestricted Funds

Unrestricted funds consist of General and Designated funds.

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

- Designated funds 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.

Dublin AIDS Alliance CLG T/A HIV Ireland

NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2021

Income

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 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.

Trade and Other 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.

Trade and Other Creditors

Trade and other creditors are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Cash at Bank and in Hand

Cash and cash equivalents include cash on hand, demand deposits and other short-term highly liquid investments with original maturities of three months or less. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position.

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.

Dublin AIDS Alliance CLG T/A HIV Ireland

NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2021

3. PROVISIONS AVAILABLE FOR AUDITS OF SMALL ENTITIES

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

4. INCOME

4.1 DONATIONS AND LEGACIES	Unrestricted Funds €	Restricted Funds €	2021 €	2020 €
----------------------------	-------------------------	-----------------------	-----------	-----------

Donations & Fundraising	14,221	-	14,221	17,633
-------------------------	--------	---	--------	--------

4.2 CHARITABLE ACTIVITIES

	Unrestricted Funds €	Restricted Funds €	2021 €	2020 €
--	-------------------------	-----------------------	-----------	-----------

State Funding	-	834,753	834,753	828,168
Other grants	-	87,089	87,089	27,088
MAC AIDS Fund	-	7,860	7,860	5,200
Open Society Fund	20,868	17,552	38,420	18,230
Rent receivable	47,150	-	47,150	89
Training Fee	3,000	-	3,000	3,547
	71,018	947,254	1,018,272	882,322

4.3 OTHER INCOME

	Unrestricted Funds €	Restricted Funds €	2021 €	2020 €
Other income	264	-	264	1,801

5. EXPENDITURE

5.1 RAISING FUNDS	Direct Costs €	Other Costs €	Support Costs €	2021 €	2020 €
-------------------	-------------------	------------------	--------------------	-----------	-----------

Raising funds	-	-	-	-	3,422
---------------	---	---	---	---	-------

5.2 CHARITABLE ACTIVITIES

	Direct Costs €	Other Costs €	Support Costs €	2021 €	2020 €
--	-------------------	------------------	--------------------	-----------	-----------

Staff Costs	596,335	-	64,540	660,875	710,644
Staff Training	-	-	-	-	468
Programme costs	174,227	-	-	174,227	64,232
Premises & General Office	97,831	-	10,147	107,978	155,563
Governance Costs (Note 5.3)	-	-	8,836	8,836	7,714
	868,393	-	83,523	951,916	938,621

Dublin AIDS Alliance CLG T/A HIV Ireland
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2021

5.3 GOVERNANCE COSTS	Direct Costs €	Other Costs €	Support Costs €	2021 €	2020 €
Audit	-	-	7,423	7,423	6,284
Legal & Professional Fees	-	-	1,413	1,413	1,430
	-	-	8,836	8,836	7,714

5.4 SUPPORT COSTS	Charitable Activities €	Governance Costs €	2021 €	2020 €
Rent	5,153	-	5,153	4,592
Insurance	949	-	949	462
Utilities	1,045	-	1,045	465
Repairs & Maintenance	592	-	592	433
Printing, Postage & Stationary	506	-	506	184
Fundraising & Advertising	572	-	572	-
IT & Computer Maintenance	1,096	-	1,096	992
Travel & Accommodation	21	-	21	44
Bank Charges	38	-	38	36
Catering	80	-	80	90
General Expenses	95	-	95	34
Audit	-	7,423	7,423	6,284
Legal & Professional Fees	-	1,413	1,413	1,430
Staff Costs	64,540	-	64,540	58,686
	74,687	8,836	83,523	73,732

6. ANALYSIS OF SUPPORT COSTS	2021 €	2020 €
Rent	5,153	4,592
Insurance	949	462
Utilities	1,045	465
Repairs & Maintenance	592	433
Printing, Postage & Stationary	506	184
Fundraising & Advertising	572	-
IT & Computer Maintenance	1,096	992
Travel & Accommodation	21	44
Bank Charges	38	36
Catering	80	90
General Expenses	95	34
Audit	7,423	6,284
Legal & Professional Fees	1,413	1,430
Staff Costs	64,540	58,686
	83,523	73,732

Dublin AIDS Alliance CLG T/A HIV Ireland
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2021

7. EMPLOYEES AND REMUNERATION

Number of Employees

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

	2021	2020
	Number	Number
Community Support	2	2
Community Employment Scheme including Supervisors	3	12
Administration including Executive Director	3	3
Prevention, Education and Training	2	2
MPOWER Programme	3	4
	13	23

The staff costs comprise:

	2021	2020
	€	€
Wages and salaries	599,608	652,746
Social security costs	61,267	57,898
	660,875	710,644

8. EMPLOYEE AND REMUNERATION CONTINUED

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.

	Number of	Number of
	Employees	Employees
Band €60,000 to €70,000	2	2
Band €70,000 to €80,000	1	1

No members of the Board of Directors received any remuneration or expenses during the year (2020 - €Nil) in their capacity as director or trustee which is completely voluntary in nature.

9. DEBTORS

	2021	2020
	€	€
Trade debtors	48,453	5,500
Prepayments	28,207	23,401
	76,660	28,901

Dublin AIDS Alliance CLG T/A HIV Ireland
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2021

10. CREDITORS	2021	2020
Amounts Falling Due within One Year	€	€
Trade creditors	34,038	7,185
Taxation and social security costs	-	1,466
Other creditors	-	(235)
Pension accrual	652	-
Accruals	4,021	5,027
Deferred Income	229,069	203,139
	<u>267,780</u>	<u>216,582</u>

11. State Funding

Agency	HSE
Sponsoring Government Department	Department of Health
Grant Programme	Social Inclusion
Purpose of the Grant	Core Funding
Term	Expires 31 December 2021
Deferred income b/fwd from 2020	€0
Total grant received in the year	€340,000
Fund deferred or due at financial year end	€0
Total grant taken to income in the year	€340,000
Expenditure in the year	€340,000
Received in the financial year	31 December 2021
Capital Grant	Nil
Restriction on use	As per Agreement
Agency	Department of Social Protection
Sponsoring Government Department	Department of Employment Affairs & Social Protection
Grant Programme	Community Employment Scheme
Purpose of the Grant	To help people who are long-term unemployed (or otherwise disadvantaged) to get back to work by offering part-time and temporary placements in jobs based within local communities.
Term	Expires 31 December 2021
Deferred income b/fwd from 2020	€21,600
Total grant received in the year	€61,689
Fund deferred or due at financial year end	(€11,810)
Total grant taken to income in the year	€71,479
Expenditure in the year	€71,479
Received in the financial year	31 December 2021
Capital Grant	Nil
Restriction on use	As per Agreement
Agency	HSE
Sponsoring Government Department	Department of Health
Grant Programme	NICDATF
Purpose of The Grant	Education and Training
Term	Expires 31 December 2021
Deferred income b/fwd from 2020	€0
Total grant received in the year	€68,400
Fund deferred or due at financial year end	€0
Total grant taken to income in the year	€68,400
Expenditure in the year	€68,400
Received in the financial year	31 December 2021
Capital Grant	Nil
Restriction on use	As per Agreement

Dublin AIDS Alliance CLG T/A HIV Ireland

NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2021

Agency

Sponsoring Government Department
Grant Programme
Purpose of The Grant
Term
Deferred income b/fwd from 2020
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
Received in the financial year
Capital Grant
Restriction on use

HSE

Department of Health
Sexual Health & Crisis Pregnancy Programme (MPOWER)
MPOWER Rapid HIV Testing Service
Expires 31 December 2021
€92,913
€250,756
(€74,279)
€269,390
€269,390
31 December 2021
Nil
As per Agreement

Agency

Sponsoring Government Department
Grant Programme
Purpose of the Grant
Term
Deferred income b/fwd from 2020
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
Received in the financial year
Capital Grant
Restriction on use

Tusla

Department of Children & Family
Family Support Services
Counselling
Expires 31 December 2021
€0
€1,400
€0
€1,400
€1,400
31 December 2021
Nil
As per Agreement

Agency

Sponsoring Government Department
Grant Programme
Purpose of The Grant
Term
Deferred income b/fwd from 2020
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
Received in the financial year
Capital Grant
Restriction on use

Pobal

Pobal
Pobal Stability
Support for Projects
Expires 31 December 2021
€0
€54,049
€0
€54,049
€54,049
31 December 2021
Nil
As per Agreement

Agency

Sponsoring Government Department
Grant Programme
Purpose of The Grant
Term
Deferred income b/fwd from 2020
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
Received in the financial year
Capital Grant
Restriction on use

HSE

Department of Health
Pay Restoration
Support for Projects
Expires 31 December 2021
€0
€11,735
€0
€11,735
€11,735
31 December 2021
Nil
As per Agreement

Dublin AIDS Alliance CLG T/A HIV Ireland
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2021

Agency	HSE
Sponsoring Government Department	Department of Health
Grant Programme	Sexual Health & Crisis Pregnancy Programme
Purpose of the Grant	Fast Track Cities
Term	Expires 31 December 2021
Deferred income b/fwd from 2020	€19,940
Total grant received in the year	€3,000
Fund deferred or due at financial year end	(€18,564)
Total grant taken to income in the year	€4,376
Expenditure in the year	€1,936
Received in the financial year	31 December 2021
Capital Grant	Nil
Restriction on use	As per Agreement

Agency	HSE
Sponsoring Government Department	Department of Health
Grant Programme	Public Health STI
Purpose of the Grant	Support for Projects
Term	Expires 31 December 2021
Deferred income b/fwd from 2020	€0
Total grant received in the year	€2,764
Fund deferred or due at financial year end	€1,522
Total grant taken to income in the year	€4,286
Expenditure in the year	€4,286
Received in the financial year	31 December 2021
Capital Grant	Nil
Restriction on use	As per Agreement

Agency	HSE
Sponsoring Government Department	Department of Health
Grant Programme	National Lottery
Purpose of the Grant	Support for Projects
Term	Expires 31 December 2021
Deferred income b/fwd from 2020	€0
Total grant received in the year	€8,800
Fund deferred or due at financial year end	(€163)
Total grant taken to income in the year	€8,637
Expenditure in the year	€8,637
Received in the financial year	31 December 2021
Capital Grant	Nil
Restriction on use	As per Agreement

Agency	Dublin City Council
Sponsoring Government Department	Dublin City Council
Grant Programme	Small grants
Purpose of the Grant	Support for Projects
Term	Expires 31 December 2021
Deferred income b/fwd from 2020	€0
Total grant received in the year	€1,000
Fund deferred or due at financial year end	€0
Total grant taken to income in the year	€1,000
Expenditure in the year	€1,000
Received in the financial year	31 December 2021
Capital Grant	Nil
Restriction on use	As per Agreement

Dublin AIDS Alliance CLG T/A HIV Ireland

NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2021

12. RESERVES

	2021 €	2020 €
At 1 January 2021	120,828	161,115
Surplus/(Deficit) for the financial year	80,841	(40,287)
At 31 December 2021	201,669	120,828

13. FUNDS

13.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds €	Total Funds €
At 1 January 2020	161,115	161,115
Movement during the financial year	(40,287)	(40,287)
At 31 December 2020	120,828	120,828
Movement during the financial year	80,841	80,841
At 31 December 2021	201,669	201,669

13.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 January 2021 €	Income €	Expenditure €	Transfers between funds €	Balance 31 December 2021 €
Restricted	-	947,254	947,254	-	-
Unrestricted Funds					
Unrestricted General	120,828	85,503	4,662	-	201,669
Total Funds	120,828	1,032,757	951,916	-	201,669

13.3 ANALYSIS OF NET ASSETS BY FUND

	Current assets €	Current liabilities €	Total €
Unrestricted general funds	469,449	(267,780)	201,669
	469,449	(267,780)	201,669

14. 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 year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding € 1.

15. RELATED PARTY TRANSACTIONS

Dublin AIDS Alliance CLG T/A HIV Ireland
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2021

No members of the Board of Directors received any remuneration during the year (2020 - €Nil) in their capacity as a committee member which is completely voluntary in nature.

16. CASH AND CASH EQUIVALENTS	2021	2020
	€	€
Cash and bank balances	392,789	308,509

17. POST-BALANCE SHEET EVENTS

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

18. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the Board of Directors on 26 July 2022.

DUBLIN AIDS ALLIANCE CLG T/A HIV IRELAND

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021

NOT COVERED BY THE REPORT OF THE AUDITORS

Dublin AIDS Alliance CLG T/A HIV Ireland
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

Operating Statement
for the financial year ended 31 December 2021

	2021 €	2020 €
Income		
Donations & Fundraising	14,221	17,633
HSE Dublin North City Social Inclusion	308,000	320,515
HSE National Social Inclusion	12,000	12,000
HSE MPOWER Programme	269,390	205,793
HSE (SHCPP)	-	14,820
HSE G Campaign	-	1,410
HSE Fast Track Cities	4,376	60
HSE Public Health STI	4,286	-
HSE NSI - NE Testing	20,000	-
D.S.P. Community Employment Scheme	71,480	202,473
HSE (NICDATF)	68,400	69,897
Dublin City Council	1,000	-
Tusla	1,400	1,200
MAC AIDS Fund	7,860	5,200
Open Society Fund	38,420	18,230
Department of Health National Lottery	8,637	-
HSE Pay Restoration	11,735	-
Other grants	59,896	28,889
Pobal Stability	54,049	-
WAD Photographic	15,000	-
GSK Grants	12,457	-
Rent receivable	47,150	89
Training Fees	3,000	3,547
	1,032,757	901,756
Expenses		
Wages and salaries	599,608	652,746
Social security costs	61,267	57,898
Staff training	-	468
Rent payable	52,304	54,017
Insurance	9,635	5,435
Light and heat	10,606	5,467
Repairs and maintenance	6,009	5,096
Printing, postage and stationery	1,492	2,153
Advertising and recruitment	5,799	4,845
Programme / Project costs	174,227	127,687
Telephone	3,646	2,949
IT & Computer Maintenance	11,120	11,670
Travel & Accommodation	209	517
Legal and professional	1,413	1,430
Audit & Accountancy	7,423	6,284
Bank charges	379	441
Bad debts	5,000	1,500
Catering	816	1,045
General expenses	963	395
	951,916	942,043
Net Surplus/(Deficit)	80,841	(40,287)