

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

Dublin Aids Alliance CLG T/A HIV Ireland
Annual Report and Audited Financial Statements
for the financial year ended 31 December 2022

Whelan Dowling & Associates
Block 1, Unit 1 & 4,
Northwood Court
Santry
Dublin 9
D09 E438
Ireland

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

Directors

Tim Lee (Resigned 26 July 2022)
Claire Power
Bernard Condon
Fergal O'Sullivan
Patrick Mallon
Gerard Kennedy
Hugh Nolan (Appointed 16 November 2022)
Christina Kenny (Appointed 16 November 2022)
Stephen Lynam (Appointed 16 November 2022)

Company Secretary

Gerard Kennedy

Charity Number

CHY 10858

Charities Regulatory Authority Number

20028435

Company Number

206162

Registered Office and Principal Address

70 Eccles Street
Dublin 7

Auditors

Whelan Dowling & Associates
Block 1, Unit 1 & 4,
Northwood Court
Santry
Dublin 9
D09 E438
Ireland

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

for the financial year ended 31 December 2022

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 2022.

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 CLG T/A HIV Ireland present a summary of its purpose, governance, activities, achievements and finances for the financial year 2022.

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 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 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 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, testing and referral 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, migrants and new communities, asylum seekers and refugees, sex workers, people who use drugs, people who are homeless, women including migrant women, and other groups and communities at increased vulnerability to HIV acquisition. In 2022, HIV worked with the HSE to respond to the needs of refugees arriving in Ireland as a result of the conflict in Ukraine. Services included support and advocacy, translation and interpretation, and referral for HIV treatment and care was offered to refugees in accommodation centres.

Advocacy interventions in 2022 related to experiences of stigma and discrimination for PLWHIV. This includes providing support to people with 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. Information interventions were provided on disclosure to employers, access to vaccines, financial matters, and the provision of information to people coming to live or returning to Ireland, including in languages other than English.

HIV Ireland's Education and Training programme develops and delivers training to health and social care professionals on topics including HIV, HIV prevention, HIV stigma and discrimination, sexually transmitted infections (STIs) hepatitis, a HIV and HIV prevention training-for-trainers programme for youth and community workers, and issues pertaining to drug use harm reduction. Delivery of face-to-face training continued to be impacted by the surge in COVID-19 cases in the first half of 2022, with additional training and education courses offered online. Information on HIV, HIV prevention, and HIV stigma was disseminated in hard copy and through social media and other electronic means.

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

for the financial year ended 31 December 2022

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 2022. 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 2022, following the global outbreak of the MPOX virus which disproportionately impacted members of the gbMSM community, the MPOWER programme worked closely with the HSE's infection prevention and control response and on the rollout of the nationwide vaccination programme, providing dedicated information, outreach, and support services.

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.

Financial Review

The results for the financial year are set out on page 11 and additional notes are provided showing income and expenditure in greater detail.

Financial Results

At the end of the financial year the charity has assets of €851,944 (2021 - €469,449) and liabilities of €655,300 (2021 - €267,780). The net assets of the charity have decreased by €(5,025).

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.

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.

Principal Risks and Uncertainties

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

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

Reputational risk

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

Dublin Aids Alliance CLG T/A HIV Ireland
DIRECTORS' ANNUAL REPORT
for the financial year ended 31 December 2022

Directors and Secretary

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

Name:	No of meetings attended (6)
Tim Lee (Treasurer) (Resigned 26 July 2022)	3
Claire Power	3
Bernard Condon (Chairperson)	6
Fergal O'Sullivan (Interim Treasurer 26 July 2022)	6
Patrick Mallon	4
Gerard Kennedy (Company Secretary)	4
Hugh Nolan (Appointed 16 November 2022)	1
Christina Kenny (Appointed 16 November 2022)	1
Stephen Lynam (Appointed 16 November 2022)	1

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)

Transactions Involving Trustees

No members of the Board of Directors received any remuneration or expenses during the year (2021: €Nil) in their capacity as director or trustee which is completely voluntary in nature.

Events After the Balance Sheet

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

Payment of Creditors

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

Government Department Circulars

Dublin Aids Alliance CLG T/A HIV Ireland is compliant with relevant circulars including Circular:44/2008 "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".

Auditors

Donal Ryan & Associates resigned as auditors during the financial year and the directors appointed Whelan Dowling & Associates, to fill the vacancy.


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 25 July 2023 and signed on its behalf by:



Hugh Nolan
Director



Bernard Condon
Director

Dublin Aids Alliance CLG T/A HIV Ireland
DIRECTORS' RESPONSIBILITIES STATEMENT
for the financial year ended 31 December 2022

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" 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 25 July 2023 and signed on its behalf by:



Hugh Nolan
Director



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 2022 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 2022 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", 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 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 7, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the 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:

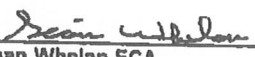
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting 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 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.


Sean Whelan FCA
for and on behalf of
WHELAN DOWLING & ASSOCIATES
Chartered Accountants & Statutory Audit Firm
Block 1, Unit 1 & 4,
Northwood Court
Santry
Dublin 9
D09 E438
Ireland

25/12/23
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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 2022

	Notes	Unrestricted Funds 2022 €	Restricted Funds 2022 €	Total 2022 €	Unrestricted Funds 2021 €	Restricted Funds 2021 €	Total 2021 €
Income							
Donations and legacies	3.1	90,463	-	90,463	14,221	-	14,221
Charitable activities							
• Grants from governments and other co-funders	3.2	1,000	919,574	920,574	23,868	947,254	971,122
Other income	3.3	48,500	-	48,500	47,414	-	47,414
Total income		139,963	919,574	1,059,537	85,503	947,254	1,032,757
Expenditure							
Charitable activities	4.1	144,988	919,574	1,064,562	4,862	947,254	951,916
Net income/(expenditure)		(5,025)	-	(5,025)	80,841	-	80,841
Transfers between funds		-	-	-	-	-	-
Net movement in funds for the financial year		(5,025)	-	(5,025)	80,841	-	80,841
Reconciliation of funds							
Balances brought forward at 1 January 2022	12	201,669	-	201,669	120,828	-	120,828
Balances carried forward at 31 December 2022		196,644	-	196,644	201,669	-	201,669

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 25 July 2023 and signed on its behalf by:



Hugh Nolan
Director


Bernard Condon
Director

Dublin Aids Alliance CLG T/A HIV Ireland
BALANCE SHEET
as at 31 December 2022

	Notes	2022 €	2021 €
Current Assets			
Debtors	8	94,181	76,680
Cash at bank and in hand		757,763	392,789
		<u>851,944</u>	<u>469,449</u>
Creditors: Amounts falling due within one year	9	<u>(655,300)</u>	<u>(267,780)</u>
Net Current Assets		<u>196,644</u>	<u>201,669</u>
Total Assets less Current Liabilities		<u>196,644</u>	<u>201,669</u>
Funds			
General fund (unrestricted)		<u>196,644</u>	<u>201,669</u>
Total funds	12	<u>196,644</u>	<u>201,669</u>

Approved by the Board of Directors on 25 July 2023 and signed on its behalf by:


Hugh W. O'Leary
Director


Bernard Condon
Director

Dublin Aids Alliance CLG T/A HIV Ireland
STATEMENT OF CASH FLOWS
for the financial year ended 31 December 2022

	Notes	2022 €	2021 €
Cash flows from operating activities			
Net movement in funds		(5,025)	80,841
		(5,025)	80,841
Movements in working capital:			
Movement in debtors		(17,521)	(47,759)
Movement in creditors		387,520	51,198
Cash generated from operations		364,974	84,280
Net increase in cash and cash equivalents		364,974	84,280
Cash and cash equivalents at 1 January 2022		392,789	308,509
Cash and cash equivalents at 31 December 2022	15	757,763	392,789

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

The 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.

Statement of compliance

The financial statements of the charity for the financial year ended 31 December 2022 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102".

Fund accounting

The following are the categories of funds maintained:

Restricted funds

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

Unrestricted funds

Unrestricted funds consist of General and Designated funds.

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

Income

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

Income from charitable activities

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

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

- Income from government and other grants, whether 'capital' or 'revenue grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity is recognised within income from donations and legacies. Grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance and included within income from charitable activities.

-Deposit interest is included when receivable

Expenditure

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

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

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

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

Debtors

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

Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation

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

3. INCOME				
3.1 DONATIONS AND LEGACIES	Unrestricted Funds	Restricted Funds	2022	2021
	€	€	€	€
Donations and Fundraising	90,463	-	90,463	14,221

3.2	CHARITABLE ACTIVITIES			Unrestricted Funds	Restricted Funds	2022	2021
				€	€	€	€
	State Funding	-		780,503	780,503	834,753	
	Other grants	-		120,684	120,684	87,089	
	MAC AIDS Fund	-		6,674	6,674	7,860	
	Open Society Fund	-		11,713	11,713	38,420	
	Training Fee	1,000	-	1,000	1,000	3,000	
				<u>1,000</u>	<u>918,574</u>	<u>920,574</u>	<u>971,122</u>
3.3	OTHER INCOME			Unrestricted Funds	Restricted Funds	2022	2021
				€	€	€	€
	Other income	3,500	-	3,500	3,500	264	
	Rent receivable	45,000	-	45,000	45,000	47,150	
		<u>48,500</u>	<u>-</u>	<u>48,500</u>	<u>48,500</u>	<u>47,414</u>	
4.	EXPENDITURE						
4.1	CHARITABLE ACTIVITIES	Direct Costs	Other Costs	Support Costs	2022	2021	
		€	€	€	€	€	
	Staff Costs	607,950	-	56,476	664,426	660,875	
	Programme Costs	288,391	-	-	288,391	174,227	
	Premises & General Office	95,184	-	9,888	105,072	107,978	
	Governance Costs (Note 4.2)	-	-	6,673	6,673	8,836	
		<u>991,525</u>	<u>-</u>	<u>73,037</u>	<u>1,064,582</u>	<u>951,916</u>	
4.2	GOVERNANCE COSTS	Direct Costs	Other Costs	Support Costs	2022	2021	
		€	€	€	€	€	
	Audit	-	-	4,613	4,613	7,423	
	Legal & Professional Fees	-	-	2,060	2,060	1,413	
		<u>-</u>	<u>-</u>	<u>6,673</u>	<u>6,673</u>	<u>8,836</u>	
4.3	SUPPORT COSTS		Charitable Activities	Governance Costs	2022	2021	
			€	€	€	€	
	Rent	4,478	-	4,478	4,478	5,153	
	Insurance	445	-	445	445	949	
	Utilities	1,832	-	1,832	1,832	1,045	
	Repairs and maintenance	505	-	505	505	592	
	Printing, Postage and Stationary	203	-	203	203	506	
	Fundraising & Advertising	1,842	-	1,842	1,842	572	
	IT & Computer Maintenance	646	-	646	646	1,096	
	Travel & Accommodation	19	-	19	19	21	
	Bank Charges	39	-	39	39	38	
	Catering	71	-	71	71	80	
	General Expenses	8	-	8	8	95	
	Audit	-	4,613	4,613	4,613	7,423	
	Legal & Professional Fees	-	2,060	2,060	2,060	1,413	
	Staff Costs	56,476	-	56,476	56,476	64,540	
		<u>66,364</u>	<u>6,673</u>	<u>73,037</u>	<u>73,037</u>	<u>83,523</u>	

5. ANALYSIS OF SUPPORT COSTS

	2022 €	2021 €
Rent	4,478	5,153
Insurance	445	949
Utilities	1,832	1,045
Repairs and maintenance	505	592
Printing, Postage and Stationery	203	506
Fundraising & Advertising	1,642	572
IT & Computer Maintenance	646	1,096
Travel & Accommodation	19	21
Bank Charges	39	38
Catering	71	80
General Expenses	8	95
Audit	4,613	7,423
Legal & Professional Fees	2,060	1,413
Staff Costs	56,476	64,540
	<u>73,037</u>	<u>83,523</u>

6. EMPLOYEES AND REMUNERATION

Number of employees

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

	2022 Number	2021 Number
Community Support	2	2
Community Employment Scheme	3	3
Administration including Executive Director	4	3
Prevention, Education and Training	2	2
MPOWER Programme	3	3
	<u>14</u>	<u>13</u>

The staff costs comprise:

	2022 €	2021 €
Wages and salaries	598,891	599,608
Social security costs	65,535	61,267
	<u>664,426</u>	<u>660,875</u>

7. 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: A 13/2014

	Number of Employees	Number of Employees
Band €60,000 to €70,000	2	2
Band €70,000 to €80,000	-	1
Band €80,000 to €90,000	1	-
	<u>1</u>	<u>-</u>

No members of the Board of Directors received any remuneration or expenses during the year (2021: €NIL) in their capacity as director or trustee which is completely voluntary in nature. The Executive Directors gross remuneration in the year was €80,438 (2021: €78,646).

8. DEBTORS	2022	2021
	€	€
Trade debtors	55,391	48,453
Other debtors	9,310	-
Prepayments	29,480	28,207
	<u>94,181</u>	<u>76,660</u>
9. CREDITORS	2022	2021
Amounts falling due within one year	€	€
Trade creditors	47,128	34,038
Pension accrual	738	652
Accruals	3,972	4,021
Deferred Income	603,462	229,069
	<u>655,300</u>	<u>267,780</u>
10. 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 2021	€Nil	
Total Grant Received in the year	€330,000	
Fund deferred or due at financial year end	€Nil	
Total grant taken to income in the year	€330,000	
Expenditure in the year	€330,000	
Term	1st January 2022 - 31st December 2022	
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 2021	€Nil	
Total Grant Received in the year	€88,400	
Fund deferred or due at financial year end	€Nil	
Total grant taken to income in the year	€88,400	
Expenditure in the year	€88,400	
Term	1st January 2022- 31st December 2022	
Capital Grant	No	
Restriction on use	As per agreement	
Agency	HSE	
Sponsoring Government Department	Department of Health	
Grant Programme	Sexual Health & Crisis Pregnancy Programme (MPOWER)	
Purpose of the Grant	MPOWER Rapid HIV Testing Service	
Deferred Income b/fwd from 2021	€74,279	
Total Grant Received in the year	€281,417	
Fund deferred or due at financial year end	(€85,814)	
Total grant taken to income in the year	€269,882	
Expenditure in the year	€269,882	
Term	1st January 2022 - 31st December 2022	
Capital Grant	No	
Restriction on use	As per agreement	

Agency	TUSLA
Sponsoring Government Department	Department of Children & Family
Grant Programme	Family support Services
Purpose of the Grant	Counselling
Deferred income b/fwd from 2021	€Nil
Total Grant Received in the year	€1,248
Fund deferred or due at financial year end	€Nil
Total grant taken to income in the year	€1,248
Expenditure in the year	€1,248
Term	1st January 2022 - 31st December 2022
Capital Grant	No
Restriction on use	As per agreement
Agency	Department of Health
Sponsoring Government Department	Department of Health
Grant Programme	MPOWER Programme
Purpose of the Grant	Monkeypox Outbreak
Deferred income b/fwd from 2021	€Nil
Total Grant Received in the year	€94,918
Fund deferred or due at financial year end	(€81,515)
Total grant taken to income in the year	€13,403
Expenditure in the year	€13,403
Term	1st January 2022 - 31st December 2022
Capital Grant	No
Restriction on use	As per agreement
Agency	HSE
Sponsoring Government Department	Department of Health
Grant Programme	Sexual Health & Crisis Pregnancy Programme
Purpose of the Grant	Fast Track Cities
Deferred income b/fwd from 2021	€18,564
Total Grant Received in the year	Nil
Fund deferred or due at financial year end	(€12,955)
Total grant taken to income in the year	€5,609
Expenditure in the year	€5,609
Term	1st January 2022 - 31st December 2022
Capital Grant	No
Restriction on use	As per agreement
Agency	HSE
Sponsoring Government Department	Department of Health
Grant Programme	Sexual Health & Crisis Pregnancy Programme
Purpose of the Grant	Monkeypox Outbreak
Deferred income b/fwd from 2021	€Nil
Total Grant Received in the year	€5,695
Fund deferred or due at financial year end	€Nil
Total grant taken to income in the year	€5,695
Expenditure in the year	€5,811
Term	1st January 2022 - 31st December 2022
Capital Grant	No
Restriction on use	As per agreement
Agency	Department of Children, Equality, Disability, Integration and Youth
Sponsoring Government Department	Department of Children, Equality, Disability, Integration and Youth
Grant Programme	Community Services
Purpose of the Grant	Supporting Community Services for LGBTI+ Persons
Deferred income b/fwd from 2021	€Nil
Total Grant Received in the year	€64,122
Fund deferred or due at financial year end	(€15,848)
Total grant taken to income in the year	€48,274
Expenditure in the year	€48,274
Term	1st January 2022 - 31st December 2022
Capital Grant	No
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
Deferred income b/fwd from 2021	€163
Total Grant Received in the year	€Nil
Fund deferred or due at financial year end	€Nil
Total grant taken to income in the year	€163
Expenditure in the year	€163
Term	1st January 2022- 31st December 2022
Capital Grant	No
Restriction on use	Restricted

Agency	HSE
Sponsoring Government Department	Department of Health
Grant Programme	National Lottery
Purpose of the Grant	Counselling
Deferred Income b/fwd from 2021	€Nil
Total Grant Received in the year	€7,333
Fund deferred or due at financial year end	€4,349
Total grant taken to income in the year	€2,984
Expenditure in the year	€2,984
Term	1st January 2022 - 31st December 2022
Capital Grant	No
Restriction on use	Restricted

Agency	HSE
Sponsoring Government Department	Department of Health
Grant Programme	Pay restoration
Purpose of the Grant	Support of Projects
Deferred income b/fwd from 2021	€ Nil
Total Grant Received in the year	€15,552
Fund deferred or due at financial year end	€ Nil
Total grant taken to income in the year	€15,552
Expenditure in the year	€20,207
Term	1st January 2022 - 31st December 2022
Capital Grant	No
Restriction on use	Restricted

Agency	HSE
Sponsoring Government Department	Department of Health
Grant Programme	Sexual Health & Crisis Pregnancy Programme
Purpose of the Grant	Anti-stigma Campaign - World AIDS Day
Deferred Income b/fwd from 2021	€Nil
Total Grant Received in the year	€9,983
Fund deferred or due at financial year end	€Nil
Total grant taken to income in the year	€9,983
Expenditure in the year	€9,983
Term	1st January 2022 - 31st December 2022
Capital Grant	No
Restriction on use	As per agreement

Agency	HSE
Sponsoring Government Department	Department of Health
Grant Programme	Sexual Health & Crisis Pregnancy Programme
Purpose of the Grant	Living Exhibition
Deferred income b/fwd from 2021	€Nil
Total Grant Received in the year	€7,000
Fund deferred or due at financial year end	€Nil
Total grant taken to income in the year	€7,000
Expenditure in the year	€7,000
Term	1st January 2022 - 31st December 2022
Capital Grant	No
Restriction on use	As per agreement

11. RESERVES

	2022 €	2021 €
At 1 January 2022	201,669	120,828
(Deficit)/Surplus for the financial year	(5,025)	80,841
At 31 December 2022	<u>196,644</u>	<u>201,669</u>

12. FUNDS

12.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds €	Total Funds €
At 1 January 2021	120,828	120,828
Movement during the financial year	80,841	80,841
At 31 December 2021	<u>201,669</u>	<u>201,669</u>
Movement during the financial year	(5,025)	(5,025)
At 31 December 2022	<u>196,644</u>	<u>196,644</u>

12.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 January 2022 €	Income €	Expenditure €	Transfers between funds €	Balance 31 December 2022 €
Restricted	-	919,574	919,574	-	-
Unrestricted funds					
Unrestricted General	201,669	139,963	144,988	-	196,644
Total funds	<u>201,669</u>	<u>1,059,537</u>	<u>1,064,562</u>	<u>-</u>	<u>196,644</u>

12.3 ANALYSIS OF NET ASSETS BY FUND

	Current assets €	Current liabilities €	Total €
Unrestricted general funds	851,944	(655,300)	196,644
	<u>851,944</u>	<u>(655,300)</u>	<u>196,644</u>

13. 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 € 1.

14. RELATED PARTY TRANSACTIONS

No members of the Board of Directors received any remuneration or expenses during the year (2021: €NIL) in their capacity as director or trustee which is completely voluntary in nature.

15. CASH AND CASH EQUIVALENTS

	2022 €	2021 €
Cash and bank balances	<u>757,763</u>	<u>392,789</u>

16. POST-BALANCE SHEET EVENTS

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

17. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the Board of Directors on
25 July 2023

DUBLIN AIDS ALLIANCE CLG T/A HIV IRELAND

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022

NOT COVERED BY THE REPORT OF THE AUDITORS