

Dublin AIDS Alliance CLG T/A HIV Ireland
Annual Report and Audited Financial Statements
for the financial year ended 31 December 2020

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 - 23
Supplementary Information relating to the Financial Statements	25

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

Directors	Mr. Tim Lee Claire Power Jeanne McDonagh 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 2020

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 2020.

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 2020.

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) (effective 1 January 2015), 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 90-90-90 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 2020 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 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 2020

HIV Ireland's MPOWER programme continued in 2020. 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. A new HIV self-testing programme was also piloted.

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

Attendance at Board Meeting

Name	No. of Meetings
Bernard Condon	6
Gerard Kennedy	6
Tim Lee	5
Patrick Mallon	3
Jeanne McDonagh	3
Claire Power	5
Fergal O'Sullivan	5

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 €828,168 (2019 - €776,370). Other grants from Charitable Activities received during the year amounted to €55,955 (2019 - €122,302). Additionally the Charity received income from donations and fundraising of €17,633 (2019 - €119,992)

Financial Results

At the end of the financial year the charity has assets of €337,410 (2019 - €344,399) and liabilities of €216,582 (2019 - €183,284). The net assets of the charity have decreased by €(40,287).

Dublin AIDS Alliance CLG T/A HIV Ireland

DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2020

Financial Position

The Retained Deficit for the year amounted to €40,287 (2019 Retained Surplus - €49,802) 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 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
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 2020

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 2020. 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 (2019 - €Nil) in their capacity as director or trustee which is completely voluntary in nature.

Events After the Balance Sheet

In the first half of 2020, the Covid-19 virus spread worldwide. In common with many other countries, the Irish government issued guidance and restrictions on the movement of people designed to slow the spread of this virus. In early March 2020, many businesses closed voluntarily and throughout the month more restrictions were placed on people and businesses. On 28th March, all "non-essential" businesses were ordered to close temporarily. The impact on the company has been the closure and/or restrictions on use of its premises with staff working from home for prolonged periods. Whilst the company has remained operational there has been a significant reduction in fundraising income with, in particular, the cancellation of the 'Red Ball' for 2021, as also occurred in 2020. The directors are confident that the company will be fully operational once the period of restriction is lifted.

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 23/6/21 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 2020

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 (2015);
- 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

23/6/21

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 2020 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 2020 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 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 solely 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. In our opinion 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, 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

23/6/21

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 2020

	Notes	Unrestricted Funds 2020 €	Restricted Funds 2020 €	Total 2020 €	Unrestricted Funds 2019 €	Restricted Funds 2019 €	Total 2019 €
Income							
Donations and legacies	4.1	17,633	-	17,633	119,992	-	119,992
Charitable activities	4.2	3,636	878,686	882,322	11,018	885,334	896,352
Other income	4.3	1,801	-	1,801	-	2,320	2,320
Total Income		23,070	878,686	901,756	131,010	887,654	1,018,664
Expenditure							
Raising funds	5.1	3,422	-	3,422	30,574	-	30,574
Charitable activities	5.2	59,935	878,686	938,621	50,634	887,654	938,288
Total Expenditure		63,357	878,686	942,043	81,208	887,654	968,862
Net Income/(Expenditure)		(40,287)	-	(40,287)	49,802	-	49,802
Transfers between funds		-	-	-	-	-	-
Net Movement in Funds for the Financial Year		(40,287)	-	(40,287)	49,802	-	49,802
Reconciliation of Funds							
Balances brought forward at 1 January 2020	13	161,115	-	161,115	111,313	-	111,313
Balances Carried Forward at 31 December 2020		120,828	-	120,828	161,115	-	161,115

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 23/6/21 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 2020

	Notes	2020 €	2019 €
Current Assets			
Debtors	9	28,901	51,099
Cash at bank and in hand		308,509	293,300
		<u>337,410</u>	<u>344,399</u>
Creditors: Amounts Falling Due within One Year	10	(215,582)	(183,284)
Net Current Assets		<u>120,828</u>	<u>161,115</u>
Total Assets Less Current Liabilities		<u>120,828</u>	<u>161,115</u>
Funds			
General fund (unrestricted)		120,828	161,115
Total Funds	13	<u>120,828</u>	<u>161,115</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 23/6/21 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 2020

	Notes	2020 €	2019 €
Cash Flows from Operating Activities			
Net movement in funds		(48,287)	49,802
		(48,287)	49,802
Movements in working capital:			
Movement in debtors		22,198	(22,899)
Movement in creditors		33,298	26,010
		15,209	52,913
Cash generated from operations		15,209	52,913
Net Increase in Cash and Cash Equivalents		15,209	52,913
Cash and Cash Equivalents at 1 January 2020		293,300	240,387
Cash and Cash Equivalents at 31 December 2020	16	308,509	293,300

Dublin AIDS Alliance CLG T/A HIV Ireland

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2020

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) (effective 1 January 2015)", 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 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 year ended 31 December 2020 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)" and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", 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 2020

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 expensed as incurred.

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

continued

for the financial year ended 31 December 2020

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	2020	2019
	€	€	€	€

Donations & Fundraising	17,633	-	17,633	119,992
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4.2 CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	2020	2019
	€	€	€	€

State Funding	-	828,168	828,168	776,370
Other grants	-	27,088	27,088	60,285
MAC AIDS Fund	-	5,200	5,200	29,187
Open Society Fund	-	18,230	18,230	19,492
Rent receivable	89	-	89	5,838
Training Fee	3,547	-	3,547	5,180
	3,636	878,686	882,322	896,352

4.3 OTHER INCOME

	Unrestricted Funds	Restricted Funds	2020	2019
	€	€	€	€

Other income	1,801	-	1,801	2,320
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5. EXPENDITURE

5.1 RAISING FUNDS	Direct Costs	Other Costs	Support Costs	2020	2019
	€	€	€	€	€

Raising funds	-	3,422	-	3,422	30,574
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5.2 CHARITABLE ACTIVITIES

	Direct Costs	Other Costs	Support Costs	2020	2019
	€	€	€	€	€

Staff Costs	651,958	-	58,686	710,644	687,668
Staff Training	468	-	-	468	3,107
Programme costs	64,232	-	-	64,232	85,933
Premises & General Office	148,231	-	7,332	155,563	145,175
Governance Costs (Note 5.3)	-	-	7,714	7,714	16,405
	864,889	-	73,732	938,621	938,288

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

continued

for the financial year ended 31 December 2020

5.3 GOVERNANCE COSTS	Direct Costs €	Other Costs €	Support Costs €	2020 €	2019 €
Audit	-	-	6,284	6,284	4,610
Legal & Professional Fees	-	-	1,430	1,430	11,795
	<u>-</u>	<u>-</u>	<u>7,714</u>	<u>7,714</u>	<u>16,405</u>
5.4 SUPPORT COSTS		Charitable Activities €	Governance Costs €	2020 €	2019 €
Rent		4,592	-	4,592	3,151
Insurance		462	-	462	646
Utilities		465	-	465	627
Repairs & Maintenance		433	-	433	654
Printing, Postage & Stationary		184	-	184	196
IT & Computer Maintenance		992	-	992	1,310
Travel & Accommodation		44	-	44	161
Bank Charges		36	-	36	39
Catering		90	-	90	232
General Expenses		34	-	34	220
Audit		-	6,284	6,284	4,610
Legal & Professional Fees		-	1,430	1,430	11,795
Staff Costs		58,686	-	58,686	55,765
		<u>66,018</u>	<u>7,714</u>	<u>73,732</u>	<u>79,406</u>
6. ANALYSIS OF SUPPORT COSTS				2020 €	2019 €
Rent				4,592	3,151
Insurance				462	646
Utilities				465	627
Repairs & Maintenance				433	654
Printing, Postage & Stationary				184	196
IT & Computer Maintenance				992	1,310
Travel & Accommodation				44	161
Bank Charges				36	39
Catering				90	232
General Expenses				34	220
Audit				6,284	4,610
Legal & Professional Fees				1,430	11,795
Staff Costs				58,686	55,765
				<u>73,732</u>	<u>79,406</u>

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

for the financial year ended 31 December 2020

continued

7. EMPLOYEES AND REMUNERATION

Number of Employees

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

	2020 Number	2019 Number
Community Support	2	2
Community Employment Scheme including Supervisors	12	14
Administration including Executive Director	3	3
Prevention, Education and Training	2	2
MPOWER Programme	4	2
	23	23

The staff costs comprise:

	2020 €	2019 €
Wages and salaries	652,746	626,138
Social security costs	57,898	44,560
	710,644	670,698

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 Employees	Number of 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 (2019 - €Nil) in their capacity as director or trustee which is completely voluntary in nature.

9. DEBTORS

	2020 €	2019 €
Trade debtors	5,500	16,500
Prepayments	23,401	34,599
	28,901	51,099

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

continued

for the financial year ended 31 December 2020

10. CREDITORS	2020	2019
Amounts Falling Due within One Year	€	€
Trade creditors	7,185	10,037
Taxation and social security costs	1,466	14,315
Wages and Salaries	(235)	-
Accruals	5,027	30,701
Deferred Income	203,139	128,231
	216,582	183,284

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 2020
Total grant taken to income in the year	€332,515
Expenditure in the year	€332,515
Received in the financial year	31 December 2020
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	Community Employment Scheme
Term	Expires 31 December 2020
Deferred income b/fwd from 2019	€22,828
Total grant received in the year	€201,245
Fund deferred or due at financial year end	(€21,600)
Total grant taken to income in the year	€202,473
Expenditure in the year	€202,473
Received in the financial year	31 December 2020
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 2020
Total grant taken to income in the year	€69,897
Expenditure in the year	€69,897
Received in the financial year	31 December 2020
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 2020

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
Term	Expires 31 December 2020
Deferred income b/fwd from 2019	€44,573
Total grant received in the year	€254,133
Fund deferred or due at financial year end	(€92,913)
Total grant taken to income in the year	€205,793
Expenditure in the year	€205,793
Received in the financial year	31 December 2020
Capital Grant	Nil
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
Term	Expires 31 December 2020
Total grant taken to income in the year	€1,200
Expenditure in the year	€1,200
Received in the financial year	31 December 2020
Capital Grant	Nil
Restriction on use	As per Agreement

Agency	HSE
Sponsoring Government Department	Department of Health
Grant Programme	Campaign Funding
Purpose of The Grant	Campaign
Term	Expires 31 December 2020
Deferred income b/fwd from 2019	€1,410
Total Grant received in the year	-
Fund deferred or due at financial year end	-
Total grant taken to income in the year	€1,410
Expenditure in the year	€1,410
Received in the financial year	31 December 2020
Capital Grant	Nil
Restriction on use	As per Agreement

Agency	HSE(SHCPP)
Sponsoring Government Department	Department of Health
Grant Programme	Sexual Health & Crisis Pregnancy Programme
Purpose of The Grant	Chemsex Research
Term	Expires 31 December 2020
Deferred income b/fwd from 2019	€14,820
Total Grant received in the year	-
Fund deferred or due at financial year end	-
Total grant taken to income in the year	€14,820
Expenditure in the year	€14,820
Received in the financial year	31 December 2020
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 2020

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 2020
Deferred income b/fwd from 2019	€20,000
Total grant received in the year	-
Fund deferred or due at financial year end	(€19,940)
Total grant taken to income in the year	€60
Expenditure in the year	€60
Received in the financial year	31 December 2020
Capital Grant	Nil
Restriction on use	As per Agreement

12. RESERVES

	2020	2019
	€	€
At 1 January 2020	161,115	111,313
(Deficit)/Surplus for the financial year	(40,287)	49,802
At 31 December 2020	120,828	161,115

13. FUNDS

13.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds	Total Funds
	€	€
At 1 January 2019	111,313	111,313
Movement during the financial year	49,802	49,802
At 31 December 2019	161,115	161,115
Movement during the financial year	(40,287)	(40,287)
At 31 December 2020	120,828	120,828

13.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 January 2020	Income	Expenditure	Transfers between funds	Balance 31 December 2020
	€	€	€	€	€
Restricted	-	878,686	878,686	-	-
Unrestricted Funds					
Unrestricted General	161,115	23,070	63,357	-	120,828
Total Funds	161,115	901,756	942,043	-	120,828

13.3 ANALYSIS OF NET ASSETS BY FUND

	Current assets	Current liabilities	Total
	€	€	€
Unrestricted general funds	337,410	(216,582)	120,828
	337,410	(216,582)	120,828

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

continued

for the financial year ended 31 December 2020

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

No members of the Board of Directors received any remuneration during the year (2019 - €Nil) in their capacity as a committee member which is completely voluntary in nature.

16. CASH AND CASH EQUIVALENTS	2020	2019
	€	€
Cash and bank balances	308,509	293,300

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
23/6/21

DUBLIN AIDS ALLIANCE CLG T/A HIV IRELAND

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020

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 2020

	2020 €	2019 €
Income		
Donations & Fundraising	- 7,633	119,992
HSE Dublin North City Social Inclusion	320,515	307,994
HSE National Social Inclusion	- 2,000	22,000
HSE MPOWER Programme	205,793	137,433
HSE (SHCPP)	- 4,820	1,072
HSE G Campaign	1,410	-
HSE Fast Track Cities	60	-
D.S.P. Community Employment Scheme	202,473	234,349
HSE (NICDATF)	69,897	68,400
Tusla	1,200	1,200
MAC AIDS Fund	5,200	29,187
Open Society Fund	- 8,230	19,492
Department of Health National Lottery	-	3,922
Other grants	28,889	62,605
Rent receivable	89	5,838
Training Fees	3,547	5,180
	911,756	1,018,664
Expenses		
Wages and salaries	652,746	626,138
Social security costs	57,898	44,560
Staff training	468	1,195
Rent payable	54,017	36,470
Insurance	5,435	7,473
Light and heat	5,467	7,260
Repairs and maintenance	5,096	7,571
Printing, postage and stationery	2,153	2,263
Advertising	4,845	5,206
Programme / Project costs	127,687	172,069
Telephone	2,949	2,566
IT & Computer Maintenance	11,670	15,165
Travel & Accommodation	517	1,862
Legal and professional	1,430	28,765
Audit & Accountancy	6,284	4,610
Bank charges	441	454
Bad debts	1,500	-
Catering	1,045	2,686
General expenses	395	2,549
	942,043	968,862
Net (Deficit)/Surplus	(40,287)	49,802