

Registration number 206162

Charity number CHY 10858

DUBLIN AIDS ALLIANCE LTD T/A HIV IRELAND
(A Company Limited by Guarantee and not having a Share Capital)

Directors' Report and Financial Statements

for the year ended 31 December 2015

DUBLIN AIDS ALLIANCE LTD T/A HIV IRELAND
(A Company Limited by Guarantee and not having a Share Capital)

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Directors and other information

Directors	Seamus Kennedy Stephen Rourke Paul Quigley Annmarie O'Connor Ali Dennehy Emiline Le Prince Jeanne McDonagh Robert Jordan Bernard Condon Fergal O'Sullivan	Resigned 19/08/2015 Appointed 03/02/2016
Secretary	Jeanne McDonagh	
Company number	206162	
Charity Number	CHY 10858	
Charity Regulatory Authority Number (CRA No.)	20028435	
Registered office	70 Eccles Street Dublin 7	
Auditors	Donal Ryan & Associates Chartered Certified Accountants & Statutory Auditor 32 Manor Street Dublin 7	
Business address	70 Eccles Street Dublin 7	
Bankers	Bank of Ireland College Green Dublin 2 Permanent TSB 12-13 O'Connell Street Dublin 1	
Solicitors	Waters & Co. 6 Exchequer Street Dublin 2	

DUBLIN AIDS ALLIANCE LTD T/A HIV IRELAND
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Directors' report
for the year ended 31 December 2015

The directors present their report and the audited financial statements for the year ended 31 December 2015.

Companies Act 2014

The Companies Act 2014 commenced on 1 June 2015 and the financial statements have been prepared in accordance with the Act.

Change in Financial Reporting Framework

This is the first set of financial statements prepared by DUBLIN AIDS ALLIANCE LTD T/A HIV IRELAND in accordance with accounting standards issued by the Financial Reporting Council, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"). The company transitioned from previously extant Irish and UK GAAP to FRS 102 as at 1 January 2014. An explanation of how the transition to FRS 102 has affected the reported financial position and financial performance is given in Note 2 to the Financial Statements.

Structure and governance

The organisation is a charitable company limited by guarantee, incorporated on 11 August 1993 under the Companies Acts, 1963 to 2009. 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 one pound (€1.27).

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.

Principal activities and operating review

The company's objects and principal activities are:

The principal aim of the company is to provide services and support for all people affected either directly or indirectly by the Human Immunodeficiency Virus (HIV) and AIDS.

Future developments

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

Results for the year

The results for the year are set out on page 7.

Against the backdrop of limited resources and insecurities over funding, it has continued to be difficult to plan or develop services. Nevertheless the company, with the aid of sound financial management and the support of both its staff and volunteers generated a satisfactory financial outcome.

Research and development

The company did not engage in any research and development activity during the year.

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;

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Directors' report
for the year ended 31 December 2015

..... continued

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.

Directors of the Company

The present membership of the board is listed on the 'Directors and other information' page 1.

In accordance with the Memorandum and Articles of Association one-third of the directors for the time being, or if their number is not three or a multiple of three, then the number nearest one third, shall retire from office. The directors to retire in every year shall be those who have been longest in office since the last election. A retiring Director shall be eligible for re-election.

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.

Accounting Records

The directors acknowledge their responsibilities under Section 281 to 285 of the Companies Act 2014 to keep proper books and records for the company.

A number of measures have been taken by the directors to ensure compliance regarding proper accounting records with the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel and appropriate expertise and the provision of adequate resources to the financial function. The books of account of the company are maintained at the Registered Office.

Auditors

In accordance with Section 380 of the Companies Act 2014, the auditors, Donal Ryan & Associates, Chartered Certified Accountants & Statutory Auditor will continue in office.

24/5/16

This report was approved by the Board on and signed on its behalf by

Seamus Kennedy
Director



Stephen Rourke
Director

DUBLIN AIDS ALLIANCE LTD T/A HIV IRELAND
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Directors' responsibilities statements

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with 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 Companies Act 2014 and accounting standards issued by the Financial Reporting Council including FRS 102 The Financial Reporting Standard applicable in the UK and Ireland (Generally Accepted Accounting Practice in Ireland). 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 company as to the financial year end and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

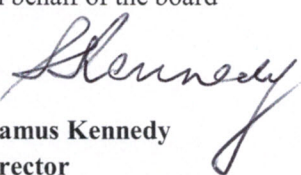
In preparing those financial statements, the directors are required to:

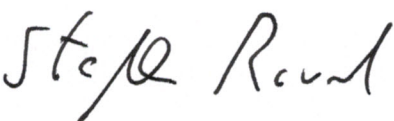
- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect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

The directors are responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising the Companies Act 2014.

They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the board


Seamus Kennedy
Director


Stephen Rourke
Director

Date:

24/5/2016

**Independent auditors' report to the members of
DUBLIN AIDS ALLIANCE LTD T/A HIV IRELAND
(A Company Limited by Guarantee and not having a Share Capital)**

We have audited the financial statements of DUBLIN AIDS ALLIANCE LTD T/A HIV IRELAND for the year ended 31 December 2015, which comprises of the income and expenditure, the Balance Sheet, the Statement of Changes in Equity, , the cash flow statement and the related notes. The financial reporting framework that has been applied in their preparation is Irish law and accounting standards issued by the Financial Reporting Council (Generally Accepted Accounting Practice in Ireland), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland.

This report is made solely to the company'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 company's members those matters that we are required to state to them in the audit report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company or the company's members as a body for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

As explained more fully in the directors' Responsibilities Statement the company's directors are responsible for the preparation of the financial statements giving a true and fair view and otherwise comply with the Companies Act 2014. Our responsibility is to audit and express an opinion on the financial statements in accordance with Irish law and International Standards on Auditing (Ireland and UK). Those standards require us to comply with the Auditing Practice's Board's Ethical Standards for Auditors including "APB Ethical Standard - Provisions Available for Small Entities (Revised)", in the circumstances set out in note 17 to the financial statements.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors/trustees; and the overall presentation of the financial statements.

In addition, we read all the financial and non-financial information in the annual report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

**Independent auditors' report to the members of DUBLIN AIDS ALLIANCE LTD T/A HIV IRELAND
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Opinion

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2015 and its Deficit for the year then ended; and
- have been properly prepared in accordance with the relevant financial reporting framework and, in particular, with the requirements of the Companies Act 2014

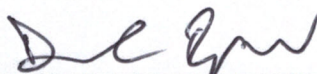
Matters on which we are required to report by the Companies Act 2014

- We have obtained all the information and explanations which we consider necessary for the purposes of our audit.
- in our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited.
- The financial statements are in agreement with the accounting records.
- In our opinion the information given in the directors' report is consistent with the financial statements.

Matters on which we are required to report by exception

We have nothing to report in respect of the provisions in the Companies Act 2014, which require us to report to you if, in our opinion the disclosures of directors' remuneration and transactions specified by law are not made.

Signed by:



Donal Ryan FCCA AITI

For and on behalf of:

Donal Ryan & Associates

Chartered Certified Accountants & Statutory Auditor

32 Manor Street

Dublin 7

Date: 24 May 2016

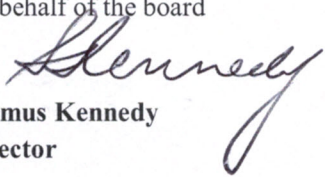
DUBLIN AIDS ALLIANCE LTD T/A HIV IRELAND
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Income and Expenditure Account
for the year ended 31 December 2015

		Continuing operations	
		2015	2014
	Notes	€	€
Income	3		
State funding		663,977	628,132
Income from charitable activities		123,686	126,490
Investment income		1,249	2,409
		<u>788,912</u>	<u>757,031</u>
Expenditure			
Direct charitable expenditure		(825,554)	(754,973)
Governance costs		(3,850)	(3,850)
		<u>(829,404)</u>	<u>(758,823)</u>
Deficit for the year		<u>(40,492)</u>	<u>(1,792)</u>
Total comprehensive income for the year		<u><u>(40,492)</u></u>	<u><u>(1,792)</u></u>

The income and excess of income over expenditure relate to continuing operations as no businesses were acquired or disposed of in the above two financial years.

On behalf of the board


Seamus Kennedy
Director


Stephen Rourke
Director

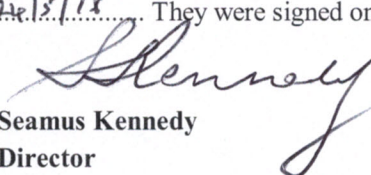
The notes on pages 11 to 19 form an integral part of these financial statements.

DUBLIN AIDS ALLIANCE LTD T/A HIV IRELAND
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Balance sheet
as at 31 December 2015

		2015		2014	
	Notes	€	€	€	€
Current assets					
Debtors	8	23,497		11,943	
Cash at bank and in hand		241,178		291,883	
		<u>264,675</u>		<u>303,826</u>	
Creditors: amounts falling due within one year	9	<u>(176,313)</u>		<u>(174,972)</u>	
Net current assets			<u>88,362</u>		<u>128,853</u>
Total assets less current liabilities			<u>88,362</u>		<u>128,853</u>
Net assets			<u>88,362</u>		<u>128,853</u>
Capital and reserves					
Revenue reserves account	10		<u>88,362</u>		<u>128,853</u>
Members' funds	11		<u>88,362</u>		<u>128,853</u>

The financial statements were approved by the Board of Directors on 24/5/16 and authorised for on 24/5/16. They were signed on its behalf by :


Seamus Kennedy
Director


Stephen Rourke
Director

Date:

The notes on pages 11 to 19 form an integral part of these financial statements.

DUBLIN AIDS ALLIANCE LTD T/A HIV IRELAND
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Statement of Changes in Funds
for the year ended 31 December 2015

	General Funds €	Total €
At 1 January 2015	128,854	128,854
Deficit for the year	(40,492)	(40,492)
At 31 December 2015	<u>88,362</u>	<u>88,362</u>

The notes on pages 11 to 19 form an integral part of these financial statements.

DUBLIN AIDS ALLIANCE LTD T/A HIV IRELAND
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Statement of Cashflows
for the year ended 31 December 2015

	Notes	2015	2014
		€	€
Cashflow from operating activities			
Cash generated from operations	12	(50,706)	(14,501)
Net decrease in cash in the year		(50,706)	(14,501)
Cash at bank and in hand less overdrafts at beginning of year		291,883	306,384
Cash at bank and in hand less overdrafts at end of year		241,178	291,883
Consisting of:			
Cash at bank and in hand		241,178	291,883

DUBLIN AIDS ALLIANCE LTD T/A HIV IRELAND
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Notes to the financial statements
for the year ended 31 December 2015

1. Statement of accounting policies

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

1.1. Basis of preparation

The audited financial statements have been prepared on the going concern basis under the historical cost convention and comply with the financial reporting standards of the Financial Reporting Council and the Companies Act 2014.

The audited financial statements are prepared in Euro which is the functional currency of the company.

1.2. Income Policy

Income consists of Government funding from the Health Service Executive and the Department of Social Protection mainly. These are included in the financial statements when received. Incoming resources have been included in the financial statements only when realised or when the ultimate cash realisation of which can be assessed with reasonable certainty.

1.3. 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:

- Expenditure comprises those costs incurred by the company 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.
- Costs include governance costs associated with meeting the constitutional and statutory requirements of the company and include the audit fees and costs linked to the strategic management of the company.

1.4. Fund Accounting

The following funds are operated by the Charity

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

General Funds represent amounts which are expendable at the discretion of Directors 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

Designated funds are unrestricted funds earmarked by the Management Committee for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

DUBLIN AIDS ALLIANCE LTD T/A HIV IRELAND
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Notes to the financial statements
for the year ended 31 December 2015

..... continued

1.5. 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.

2. Transition to FRS 102

Prior to 1 January 2015 the company prepared its financial statements under previously extant Irish GAAP. From 1 January 2015, the company has elected to present its annual financial statements in accordance with FRS 102 and the Companies Act 2014.

The comparative figures in respect of the 2014 financial statements have been restated where applicable to reflect the company's adoption of FRS 102 from the date of transition at 1 January 2014.

There were no adjustments required on transitioning to FRS 102.

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Notes to the financial statements
for the year ended 31 December 2015

..... continued

3. Income

The total income of the company for the year has been derived from its principal activity wholly undertaken in Ireland.

	2015	2014
	€	€
Source of Funding		
State Funding (see below)	663,977	628,132
Donations & Fundraising	3,969	11,282
Other grants	40,206	73,713
MAC AIDS Fund	51,730	25,281
Open Society Fund	10,319	-
Rent receivable	8,482	8,009
Training Fees	8,980	8,205
Deposit interest	1,249	2,409
	<u>788,912</u>	<u>757,031</u>

Grants and Other State Funding

	€	€
Name of State Agency:		
HSE		
DSP		
HSE		
Type of Funding:		
Social Inclusion	320,000	320,000
Community Employment Scheme	275,577	239,732
(NIC2-16)	68,400	68,400
	<u>663,977</u>	<u>628,132</u>

State Funding

Agency	HSE
Sponsoring Government Department	Department of Health
Grant Programme	Social Inclusion
Total Grant in the year €	320,000
Expenditure in the year €	320,000
Term	Expires 31 August 2016
Received in year ended	31 December 2015
Capital Grant	Nil
Restriction on use	Social Inclusion
Agency	DSP
Sponsoring Government Department	Department of Social Protection
Grant Programme	Community Employment Scheme
Total Grant in the year €	275,577

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Notes to the financial statements
for the year ended 31 December 2015

..... continued

Expenditure in the year €	275,577
Term	Expires 31 August 2016
Received in year ended	31 December 2015
Capital Grant	Nil
Restriction on use	Staff Employment & Training

Agency	HSE
Sponsoring Government Department	Department of Health
Grant Programme	(NIC2-16)
Total Grant in the year €	68,400
Expenditure in the year €	68,400
Term	Expires 31 December 2015
Received in year ended	31 December 2015
Capital Grant	Nil
Restriction on use	(NIC2-16)

4. Operating deficit	2015	2014
	€	€
Operating deficit is stated after charging:		
Auditors' remuneration	3,850	3,850
Non Audit Services	-	-
	<u> </u>	<u> </u>

DUBLIN AIDS ALLIANCE LTD T/A HIV IRELAND
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Notes to the financial statements
for the year ended 31 December 2015

..... continued

5. Employees

Number of employees

The average monthly numbers of employees of the company in the financial year was 25 (2014 : 23) and is analysed in to the following categories:

	Company Number	DSP/TEN Number	2015 Number	2014 Number
Community Support & Fundraising	2	4	6	6
Administration	1	9	10	10
Prevention Education Training	4	5	9	7
	<u>7</u>	<u>18</u>	<u>25</u>	<u>23</u>

Employment costs

	Company €	DSP/TEN €	2015 €	2014 €
Wages and salaries	353,910	246,696	600,606	551,305
Social welfare costs	35,537	7,515	43,052	39,290
	<u>389,447</u>	<u>254,211</u>	<u>643,658</u>	<u>590,595</u>

An estimate of the average number of persons volunteering their services free of charge to the company for the past two years was:

	2015 €	2014 €
Services	7	7
Administration	5	5
	<u>12</u>	<u>12</u>

The Charity has two 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.

	2015 No. of Employees	2014 No. of Employees
Bands of €10,000 exceeding €60,000		
€60,000 to €70,000	1	0
€70,000 to €80,000	1	1
€80,000 to €90,000	0	0
€90,000 to €100,000	0	0

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Notes to the financial statements
for the year ended 31 December 2015

..... continued

€100,000 to €110,000	0	0
	2015	2014
Employer Pension Contributions	€	€
Total Employer Pension Contributions amount to	-	-

6. Directors of the Company

The present membership of the board is listed on the 'Directors and other information' page.

No members of the management committee received any remuneration during the year (2014 - €Nil) in their capacity as a committee member which is completely voluntary in nature.

7. Taxation

There is no charge to corporation tax for the year under review.

Dublin AIDS Alliance Limited has been granted exemption from Income/Corporation Tax, Capital Gains Tax and Deposit Interest Retention Tax chargeable on the income and property of the company effective from 25 May 1995. The exemption and its continuance will be dependent on certain conditions as specified by the Revenue Commissioners.

8. Debtors	2015	2014
	€	€
Debtors	529	150
Prepayments and accrued income	22,968	11,793
	<u>23,497</u>	<u>11,943</u>

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Notes to the financial statements
for the year ended 31 December 2015

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9. Creditors: amounts falling due within one year	2015	2014
	€	€
<i>Other creditors</i>		
Trade creditors	7,558	8,629
Advance Funding	105,905	90,606
Accruals and deferred income	62,850	75,738
	<u>176,313</u>	<u>174,973</u>
 10. Analysis of Net Assets between Funds	 General Funds	 Total
	€	€
At 1 January 2015	128,854	128,854
Deficit for the year	(40,492)	(40,492)
At 31 December 2015	<u>88,362</u>	<u>88,362</u>
The General reserve represents the unrestricted funds of the charity. All restricted funds are deferred to the year of matching expenditure and are included in deferred income.		
 11. Reconciliation of movements in members' funds	 2015	 2014
	€	€
Deficit for the year	(40,492)	(1,792)
Opening members' funds	128,854	130,645
Closing members' funds	<u>88,362</u>	<u>128,853</u>

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Notes to the financial statements
for the year ended 31 December 2015

..... continued

12. Reconciliation of Operating Surplus to Net Cashflow from Operating Activities

	2015	2014
	€	€
Net Incoming Resources	(40,492)	(1,792)
Depreciation	-	-
(Increase) in stocks	-	-
(Increase) in trade debtors	(379)	403
(Increase) in other debtors	(11,175)	(786)
(Decrease) in Account creditors	(1,071)	823
Increase in other creditors	2,411	(13,149)
Net cash generated from operating activities	(50,706)	(14,501)

13. Financial commitments

The company has an annual rental commitment of €36,500 in respect of its leasehold premises at 70 Eccles Street Dublin 7.

14. Capital commitments

There were no capital commitments at the year end.

15. Analysis of changes in net funds

	Opening balance	Cash flows	Closing balance
	€	€	€
Cash at bank and in hand	291,883	(50,705)	241,178
Net funds	<u>291,883</u>	<u>(50,705)</u>	<u>241,178</u>

16. Company Limited by Guarantee

The company is one limited by guarantee not having a share capital. The liability of each member in the event of the company being wound up is €6.35.

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Notes to the financial statements
for the year ended 31 December 2015

..... continued

17. APB Ethical Standard - Provisions Available for Small Entities

As a small entity under the provisions of the APB in relation to Ethical Standards we engage our auditor to provide basic tax compliance and accounts preparation.

18. Accounting Periods

The current accounts are for a full year. The comparative accounts are for a full year.

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The following pages do not form part of the statutory accounts.

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Detailed income and expenditure account
for the year ended 31 December 2015

	2015		2014	
	€	€	€	€
Income				
Donations & Fundraising	3,969		11,282	
HSE Dublin North City Social Inclusion	280,000		280,000	
HSE National Social Inclusion	40,000		40,000	
D.S.P. Community Employment Scheme	275,577		239,732	
HSE (NIC2-16)	68,400		68,400	
Other grants	40,206		73,713	
MAC AIDS Fund	51,730		25,281	
Open Society Fund	10,319		-	
Rent receivable	8,482		8,009	
Training Fees	8,980		8,205	
Deposit interest	1,249		2,409	
		788,912		757,031
Expenditure				
Wages and salaries	600,606		551,305	
Employer's PRSI contributions	43,052		39,290	
Training & Consultancy	4,666		35,754	
Rent payable	41,217		43,200	
Building Reinstatement Provision	(10,000)		(30,000)	
Insurance	5,043		2,594	
Light and heat	7,335		7,589	
Repairs and maintenance	5,733		6,215	
Printing, postage, stationery & equipment	6,432		5,911	
Fundraising & advertising	4,011		4,830	
Programme / Project costs	85,203		72,665	
Telephone, fax & internet	3,420		4,029	
IT & Computer Maintenance	4,366		1,235	
Website Development Costs	3,383		-	
Travel & Accommodation	1,011		1,314	
Legal and professional	7,786		3,718	
Audit & Accountancy	3,850		3,850	
Bank charges & interest	422		(50)	
Catering	1,442		2,704	
General expenses	10,426		2,670	
		829,404		758,823
Deficit for the year		<u>(40,492)</u>		<u>(1,792)</u>