

Registration number 206162

Charity number CHY 10858

CRA number 20028435

DUBLIN AIDS ALLIANCE CLG 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 2017

DUBLIN AIDS ALLIANCE CLG T/A HIV IRELAND
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Directors and other information

| | | |
|--|--|-------------------------|
| Directors | Tim Lee | Appointed 25 July 2017 |
| | Stephen Rourke | |
| | Paul Quigley | |
| | Annmarie O'Connor | |
| | Claire Power | Appointed 28 March 2017 |
| | Jeanne McDonagh | |
| | Bernard Condon | |
| | Fergal O'Sullivan | |
| 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 | |

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Directors' report
for the year ended 31 December 2017

The directors present their report and the audited financial statements for the year ended 31 December 2017.

Companies Act 2014

The Companies Act 2014 commenced on 1 June 2015 and on that date the company was converted to a company limited by guarantee in accordance with Part 18 of the act.

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 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.

Principal activities and operating review

The company's objects and principal activities are:

To provide services and support for all people affected either directly or indirectly by the Human Immunodeficiency Virus (HIV) and AIDS.

HIV Ireland works to improve conditions for people living with HIV in Ireland. We were established in 1987 as Dublin AIDS Alliance. From the outset, we have been to the forefront of many innovative initiatives aimed at addressing community health and wellbeing needs relative to HIV and AIDS in Ireland. Much of our early work was dealing with the crisis of people dying, and the negative response to these individuals from within the wider community, specifically linked to HIV related stigma.

With the onset of improved treatment in the late 1990's there was much hope that HIV related stigma in Ireland would begin to dissipate. People using our services began negotiating the possibility of new relationships and careers, of further education and travel, and some began thinking of buying apartments and houses - incredibly reasonable objectives for a person to have. Unfortunately, this change presented far more complex issues. People began experiencing the negative consequences of disclosure of their HIV status, witnessing the chaos that disclosure could cause in their workplaces, colleges, social circles, and more worryingly in many health care settings.

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Sadly, the support and advocacy work we do today is not so different from all those years ago. We still work to navigate people through their diagnosis, through disclosure and the repercussions of disclosure. We now have avenues to explore when someone living with HIV is treated differently than someone whose HIV status is negative or unknown. We actively support people who wish to pursue such avenues. Despite the advances in medication, our work is far from over. All of us working within the area of HIV seek to challenge HIV related stigma. We aim to make HIV a health issue rather than a question of morality, culture, or lifestyle. There are many practical responses to challenging stigma, and we have encapsulated these within campaigns of providing solidarity and support for people living with HIV, increasing our own knowledge of HIV and the visibility of HIV within society, and challenging HIV related stigma and discrimination as and when we encounter it. We take a pragmatic approach to the need for health & wellbeing services that can reach people who are marginalised, and at high risk of HIV infection. We provide free targeted community HIV & STI testing amongst the migrant community, people who use drugs, people who are homeless, and sex workers. We are involved in HIV prevention work, outreach work that builds relationships, so we can link people into testing, counselling, support, free condoms provision, and the distribution of information on HIV and related issues.

In 2017, key areas of our work included developing an NGO based position paper on PrEP and its potential introduction into Ireland, the first National HIV Stigma Survey in Ireland since 2007, a National Conference on HIV, and the expansion of our community-based testing services, particularly for key populations struggling to access free testing. This included our involvement with the innovative KnowNow Rapid HIV Testing programme. Fundamental to our approach is a belief that society should respond to HIV by accepting people living with HIV as equal human beings who are not defined by their HIV status. The people we work with have a right to education, a right to make informed decisions about their own lives, and a right to be respected and listened to. We have a responsibility to promote and encourage this response to HIV. It is this fundamental belief, supported by over 30 years of experience and expertise, that will continue to underpin everything we do.

Service Delivery 2017

Community Support Services

HIV Ireland's Community Support services include advocacy and mediation, support, counselling for people living with HIV (PLWHIV) or affected by HIV, the capacity building of people living with HIV to self-advocate, community HIV and STI testing, and a street outreach service which disseminates sexual health literature and promotes our testing service (see also section on Outreach and Free Condom Service). Staff also respond to public queries in relation to HIV, STIs, and hepatitis, and accommodate agency visits as well as researchers and students seeking information on issues for people living with HIV or AIDS. Staff also present on the work of HIV Ireland to various agencies and businesses and provide training on issues relating to Outreach, Direct Provision, and Counselling.

In 2017, HIV Ireland supported a total of 401 people living with HIV (295 Males and 106 Females) with a total of 2,470 interventions (an average of 6 interventions per person). The vast amount of interventions related to advocacy, health and welfare, counselling, and 1-to-1 support for PLWHIV.

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Advocacy interventions in 2017 related mostly to discrimination, asylum seeking, and Social Protection issues. The majority of Health and Welfare interventions (53%, n=311) centred on providing information and orientation to those seeking to move to, or return to, Ireland. Health and Welfare interventions also include queries surrounding disclosure in both personal and professional settings. Legal Information and Support pertained to outlining rights for PLWHIV.

Capacity Building of People Living with HIV

In 2017, HIV Ireland continued to work closely with, and support, Positive Now and the All-Ireland Network of People Living with HIV. During this time, Positive Now held monthly social groups for people living with HIV, participated in 5 media events, and assisted 14 researchers. Members of Positive Now supported 18 newly diagnosed individuals who had been referred by HIV clinics or HIV Ireland. In 2017, members of Positive Now also continued their committee work with the Health Protection Surveillance Centre, the Sexual Health and Crisis Pregnancy Programme, and the Gay Health Network.

In April, Positive Now visited Positive Life (Belfast) to hold a cross border focus group with people living with HIV to determine their opinions on PrEP. The information gleaned was then reflected in HIV Ireland's Pre-Exposure Prophylaxis (PrEP) Scoping and Policy Review (2017).

During 2017, HIV Ireland also worked with Positive Now to form the African Women's Group, a support and social group comprising of African women living in Dublin and regional areas. In April, members participated in a focus group conducted by Shaun Dunne from Talking Shop Ensemble which explored instances of disclosure and the presence of stigma in the lives of men and women who are HIV positive in Ireland today. Rapids, the theatre piece which the group helped inform, premiered in Dublin's Project Arts Centre in October.

In 2017, Positive Now held volunteer training for people living with HIV who are interested in providing support to, and advocating for, those living with HIV. This training, facilitated by Ray O'Neill of Machna, was held over four sessions in the autumn with an attendance of 8 individuals.

In June, Positive Now, alongside many affiliates of the All-Ireland Network of People Living with HIV, participated in Dublin Pride Parade alongside HIV Ireland (See Events).

Community HIV and STI Testing

HIV Ireland is committed to reducing barriers to HIV and STI testing by providing low-threshold access to community testing. In 2017 we continued our unique free Community HIV and STI testing services in Dublin and in Drogheda. In the autumn, HIV Ireland received a grant from GSK to replicate Dublin's unique automation testing system in Drogheda.

In August, HIV Ireland took over the management and governance of the KnowNow Testing Service which provides Rapid HIV testing by gay men for their peers in gay social spaces - namely bars, a prominent gay sauna, and a LGBT community resource centre. The pilot scheme was paused in the capital for a number of months after the Gay and Lesbian Equality Network (GLEN) closed earlier in the year.

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HIV Ireland engages in on-going action research with our service users, our staff, and volunteers in order to enhance direct practice.

Dublin HIV and STI Testing Service

Our Community HIV and STI Testing Service in Dublin operates in our building and is run in conjunction with the GUIDE Clinic in St. James's Hospital. Our service in Dublin is underpinned by a street outreach programme which targets at-risk communities. HIV Ireland tests on the 2nd and 4th Wednesday of every month, allowing us to test up to 60 individuals monthly.

Due to lack of capacity, 178 males and 147 females (total 325 individuals) had to be turned away from the Dublin service in 2017.

Profile of Testing Participants (Dublin)

On arrival, participants register anonymously filling in an on-line profile survey on their smart phones or on tablets provided by HIV Ireland. Information given is also anonymous.

During 2017, a total of 583 individuals (291 Males, 286 Females, and 6 who preferred not to identify their gender) presented for HIV and STI's over 23 testing sessions. Of these individuals, 576 individuals actually tested (7 had to leave at some point after registration). 163 testing participants had tested at least once before in HIV Ireland. 32% (186) had never tested for HIV before.

Those born outside of Ireland represented 60% of those who presented for testing, with the highest number born in South America (n=99) followed by those who were born in Central or Eastern Europe (n=53). 75% of those attending the service were heterosexual with heterosexual women attending the most frequently.

When asked about their Sexual Preference, the majority (41%, n=239) of participants were women who stated they liked men. 34% (n=199) of participants stated they were men who liked woman. 15% (n=88) stated they were men who liked men and 4% (n=23) identified themselves as men who liked both men and women. 3% (n=17) were women who stated they liked both men and women. 17 (3%) of individuals did not identify with any of the above orientations.

The age bracket of 26 yrs - 30 yrs represented the highest number of participants (n=175) followed by the 22 yrs - 25 yrs age bracket (n=140). Together the age brackets represent just over half of all testing participants.

When asked how they became aware of HIV Ireland's testing service, 31% (n=181) of testing participants heard about the service through word-of-mouth, 28% (n=163) became aware through various HIV Ireland advertising modes, and 40% (n=232) saw relevant information on the internet (through Google Search and Facebook). See Table *** below.

The majority of testing participants 17% (n=99) resided in the Dublin 1 postal code area, followed by Dublin 7 (16%, n=93). 8% (n=46) of participants resided in non-postal code areas within Dublin County. Those residing in other counties in Ireland accounted for 9% of those who availed of our HIV and STI Testing Service, (n=54). (See table ** below).

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When asked whether they used drugs before or during sex, the vast majority of testing participants reported not using drugs (81%). Poppers was the most favoured drug with 11% of people using them, followed by G (5%) and MCAT and Crystal Meth at 1%. It is interesting to note that respondents who answered this question came from a variety of backgrounds and identified differing sexual preferences.

1% (n=6) of Testing Participants declared themselves from the Travelling or Roma Community, 42% (n=245) declared themselves to be a citizen of another country, and 11% (n=64) hoped to become a citizen of Ireland. 10% (n=59) of participants had experienced homelessness and 4% (n=23) had a history of IV Drug Use. For 72% of service users, it was their first time testing with HIV Ireland.

Testing Queries

In 2017, there were 235 phone queries specifically related to HIV Ireland's testing service. Phone calls from males numbered 144 and those from females numbered 91.

HIV and STI Detection Rates

In our Dublin testing service, there were a total of 74 HIV and STI detections, a rate of 13%. HIV detections (n=3) represents a positivity rate of 1 in 140 tests which far exceeds the cost effectiveness threshold set out by British HIV Association/British Association of Sexual Health and HIV Guidelines for HIV Testing (2008).

Drogheda HIV and STI Testing Service

In February 2017, after a six month pilot and evaluation phase, HIV Ireland mainstreamed a free HIV and STI testing in Drogheda, partnering with both the Red Door Project and Our Lady of Lourdes Hospital. This once a month service targets intravenous drug users and/or the homeless as well as those coming from countries where HIV is endemic.

In the autumn of 2017, HIV Ireland received a grant from GSK to build an integrated automation system in Drogheda to align with the system used in Dublin. This system will replace the paper forms currently used to gather anonymous profile information from service users. It will also allow for:

- more profile questions.
- advanced queue management.
- testing participants to monitor queue live on their smart phones, enabling them to leave the building and return when their queue number is about to be called.
- automated SMS for negative tests results
- call management system for positive results.
- live view of key metrics for management and stakeholders.

Profile of Testing Participants (Drogheda)

During 2017, a total of 86 individuals (56 Males, 29 Females, and 1 individual who did not identify gender) presented for testing at the Red Door Project for HIV and STI's over 11 testing sessions.

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Those born in Ireland represented 76% (n=65) of those who presented for testing followed by an equal number from Central/Eastern Europe and West Africa (n=5).

As with its Dublin counterpart, those in the age bracket of 26 yrs - 30 yrs represented the highest number of participants testing in Drogheda (n=18), followed by the 22 yrs - 25 yrs age bracket (n=16). The third highest age bracket represented those aged 17 - 21yrs (n=14). Noting these three brackets, 55% of all testing participants were under 30.

When asked how they became aware of the testing service at the Red Door Project, 42% (n=36) of testing participants heard about the service through Red Door Project staff members or through outreach conducted by red Door Project/HIV Ireland staff. 24% (n=21) became aware through Facebook (including HIV Ireland and The Red Door Project pages). 20% (n=17) of participants heard about it through word of mouth, through a GP or hospital, or another agency. 8% (n=7) were signposted by Google. The vast majority of testing participants (72%) resided in Louth at the time of testing. 21% resided in neighbouring County

Core target groups of our testing service in Drogheda were those that had experienced IV drug use and/or homelessness. 20% indicated they had experienced homelessness and 28% stated they had experienced IV drug use. There was a total 14 STI detections.

KnowNow

KnowNow is a free, peer-led, community based, rapid HIV testing service for men who have sex with men, operating in 2017 in Dublin, Cork, and Limerick. In September, HIV Ireland commenced, and continues to provide, management and governance of the service. KnowNow operates in four gay-identified community based venues in Dublin City Centre (Pantibar, Outhouse, The George, and The Boilerhouse). All venues have been engaged in the project since its inception and a solid and trustworthy relationship with venue managers has been built. KnowNow volunteers are gay and bisexual males based in Dublin who represent a diverse range of ages, ethnicities and serostatus'.

16 gay and bisexual men were recruited for KnowNow training sessions which took place in September. Following classroom training, volunteers began a period of shadowing; new volunteers are connected with established volunteers during this period. The new volunteers observe an established volunteer complete at least 2 full testing sessions.

In the 14 weeks since the re-commencement of the KnowNow service in 2017, a total of 63 testing sessions were completed and 420 individuals tested. Within this period, 59 potential service users were turned away. Numbers of turn-away's were greatest during periods of high demand, namely European Testing Week and Christmas (24 in November, 20 in December).

There were a total of 4 HIV detections in the 420 tests which far exceeds the cost effectiveness threshold set out by British HIV Association/British Association of Sexual Health and HIV Guidelines for HIV Testing (2008).

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Community Outreach

HIV Ireland has a longstanding and unique history of conducting community outreach with marginalized and at-risk groups. Led primarily by migrant volunteers, outreach takes place on the streets and in migrant businesses and social spaces in Dublin 1, 3, and 7 as well as at various social events including those hosted by Sport Against Racism Ireland (SARI), New Communities Partnership, and other migrant focused organisations. 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. One-to-one support is also given to those concerned about the consequences of testing positive for HIV or another STI.

In 2017, HIV Ireland continued its outreach service to Baleskin Reception Centre for Asylum Seekers (Dublin) and to Mosney Reception Centre (County Meath) in order to promote sexual health and sexual health testing for those newly arrived in the country. Outreach was also conducted on the streets of Drogheda, County Louth, where HIV Ireland outreach workers, along with outreach workers from the Red Door Project, jointly promoted our pilot free HIV and STI service targeting intravenous drug users, the homeless, and migrants (see above). In total, 56 community outreach sessions were conducted in 2017 reaching over 2,200 individuals from marginalized or at-risk groups. (See also Free Condoms Service).

General Public

In 2017, there were a total of 336 interventions with the general public relating to telephone, email, and walk-in queries on HIV, STIs, Hepatitis, and HIV Ireland services. This number includes information given to professionals (n=62), support interventions for family members (n=19) and the significant others of people living with HIV (n=16). The majority of public queries centred on HIV and STI testing, HIV and STI transmission, and how to support a newly diagnosed family member, significant other, or friend.

Agency Visits and Research

Each year, HIV Ireland is approached by agencies and researchers interested in finding out more about our organisation and hoping to gain insight into arising issues for PLWHIV. In many cases, individuals look to HIV Ireland to help them access individuals living with HIV to participate in their research. Where it is appropriate, we advertise the research request amongst our service users and Positive Now amongst their affiliates. In 2017, there was a total of 14 students (4 Secondary School; 1 B.Sc; 2 BA; 3 MA, 1 M.Ed., and 3 PhD students) who were supported by HIV Ireland. In addition, there were 11 agency visits from those working in the homeless, mental health, sexual health, and science sectors. A notable visit was from the ISA (International Studies Abroad) agency which, since 1987, provides college students in the United States and Canada with travel and educational opportunities. In August, 25 ISA students, many from a general health background, participated in a HIV Ireland workshop and discussion group focused on pertinent HIV issues.

Education and Training

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, training for counsellors, psychotherapists and mental health professionals, a training for trainers programme (Let's Talk About...Safer Sex) for youth and community workers, and training on good practice in developing a sexual

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Our primary focus for training delivery is the training of staff and professionals who may work with groups at risk of HIV and poorer sexual health outcomes. Training programmes can be accessed via an annual calendar of training or on request from organisations.

Groups and organisations accessing our training include statutory bodies, voluntary agencies, youth and community groups, private sector organisations, healthcare professionals and education centres.

HIV Ireland works in partnership with organisations to provide and facilitate the delivery of training. Partnerships in 2017 included the Irish Family Planning Association, the National Youth Council of Ireland, Foróige, the Ana Liffey Drug Project, and the Gay Men's Health Service, HSE.

Training Delivery 2017

A total of 25 various education and training programmes were delivered in 2017 to a total of 356 participants.

Training for Trainers Programme: Let's Talk About...Safer Sex

Two training for trainers programmes were delivered in 2017 with a total of 25 participants. One programme was delivered in partnership with Carlow Regional Youth Services and one in partnership with the North Eastern Regional Drugs and Alcohol Task Force. Delivery of both programmes in 2017 was funded by Positive Action Europe / ViiV Healthcare.

Good Practice in Developing a Sexual Health Policy

This training is delivered in partnership with the National Youth Council of Ireland (NYCI). Two programmes were delivered in 2017 with a total of 26 participants.

Understanding Chemsex

This new training was developed by the Gay Men's Health Service, HSE, to respond to the emerging trend of 'chemsex' in Ireland - the use of chemical substances during sex. Two training programmes were delivered in 2017 with a total of 32 participants, coordinated by HIV Ireland and facilitated by the Gay Men's Health Service.

Crack Cocaine Information Session

HIV Ireland facilitated the delivery of this new training, developed and delivered by the Ana Liffey Drug Project (ALDP) to respond to the increasing trend of crack cocaine use in Dublin. One programme was delivered in 2017 with a total of 25 participants.

Let's Talk About HIV... in Ireland

To coincide with Irish AIDS Day (15th June), HIV Ireland hosted a free HIV education event, aiming to increase knowledge and awareness of HIV and related issues in Ireland. A similar event was hosted to coincide with World AIDS Day (1st December).

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Free Condoms Service and Outreach

HIV Ireland's free condoms services are focused mainly on key population groups at risk of HIV and STI infection. In addition to our outreach and walk-in services, condoms are also provided on request to a range of organisations who wish to provide this service to their service users. This service is primarily linked with our Just Carry One campaign.

In 2017, a total of just over 23,700 free condoms were distributed (an increase of 16% when compared with 2016).

- 38% were provided to organisations working with young people for distribution through their services or for specific youth-focused events.
- 35% were distributed as part of our street and volunteer outreach programmes which primarily targets migrant population groups.
- 12% were distributed to drug user population groups including through our partnership with the Ana Liffey Drug Project.
- 8% were provided as part of our walk-in service.
- The remaining 7% were provided to organisations who work with sex workers, men who have sex with men, and people living with HIV. (Note: free condoms for men who have sex with men are primarily provided through our partnership with the Gay Health Network via the joint HSE Man2Man.ie programme).

Free Condoms Service Highlights 2017

- 67 organisations/groups were supported in 2017 with the provision of free condoms for various events and services.
- 387 people accessed the free condoms walk-in service at HIV Ireland.
- 23 events were supported at third-level colleges including SHAG Week, Freshers Week, Health Promotion Days, Music Events and World AIDS Day initiatives.
- HIV Ireland works in partnership with the Ana Liffey Drug Project (ALDP) in the provision of free condoms for distribution through their services in Dublin, the Midlands Region (Longford, Laois, Offaly, Westmeath) and the Mid-West Region (Limerick, North Tipperary and Clare).

Free Resources Service

HIV Ireland stocks a range of resources including information booklets, leaflets, DVDs and other materials on HIV, hepatitis and sexual health for general distribution. This service is accessed by a range of organisations including youth organisations, NGOs and community organisations, colleges, schools, statutory agencies and the general public. Information leaflets and booklets are also distributed at key events annually such as Irish AIDS Day and World AIDS Day activities, SHAG week in third-level colleges, community health initiatives and events, conferences, seminars, and through our training and support services.

In 2017, this continued to be a popular service with 30,734 information leaflets, booklets, posters, and red ribbons provided/distributed, an increase of 29% when compared with 2016.

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Free Resources Service Highlights 2017

- 85 requests from organisations were supported for various services and events.
- Newly published and revised/updated resources added to the service in 2017 included:
 - Chlamydia information booklet.
 - Get Tested: a guide to free HIV, STI and hepatitis testing in Ireland.
 - Gettin' It On: a guide to using condoms (leaflet).
 - HIV: Know the Facts, Get Tested.
 - G booklet (GHB)
 - Free Condoms Service Promotion Posters.
 - A guide to using condoms (A3 posters).
- In partnership with the Citizens Information Board, our newly revised and updated 'Get Tested' booklet was provided through Citizens Information Centres nationally.
- In partnership with the HSE, HIV Ireland provided a range of resources to the healthpromotion.ie service including leaflets, booklets and posters about HIV and STIs, and testing services information.

NewsDesk Weekly

The HIV Ireland NewsDesk Weekly includes news and updates on relevant national, European and international news and policy issues on HIV, hepatitis and sexual health-related issues.

This service is provided free by HIV Ireland to a range of organisations and individuals involved and interested in these areas, and offers a summary of relevant weekly news highlights from various sources including national and local print media, and related-websites.

37 editions of NewsDesk Weekly were published in 2017. Individuals and organisations can subscribe to the NewsDesk through the HIV Ireland website.

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Campaigns and Events

Just Carry One

Just Carry One is a national social media campaign targeting young people, primarily those aged 17 to 25 years, and promotes condom use for STI prevention.

The aims of the project are:

- to promote (consistent) condom use amongst young people as the primary method of STI prevention.
- to address issues of stigma associated with condom use, and promote a positive attitude towards condom use as part of healthy sexual relationships.
- to raise young people's awareness of taking responsibility for, and taking care of, their sexual health.

Promotion of the campaign is carried out primarily through a dedicated Facebook page (www.facebook.com/justcarryone), promoting key messages about condom use, STI prevention, STI testing and where to access free condoms.

Man2Man.ie

This joint Gay Health Network (GHN) and HSE initiative is a national HIV Prevention and Sexual Health Awareness programme targeting men who have sex with men (MSM) in Ireland.

The Man2Man.ie programme was sustained throughout 2017 with support funding from the HSE Sexual Health and Crisis Pregnancy Programme and the MAC AIDS Fund. The programme primarily consists of:

- A dedicated website (www.man2man.ie) providing information for MSM on HIV, STIs, free testing information and where to access free condoms.
- A social media campaign promoting key messages about HIV and STI prevention, testing and condom use.
- Delivery of Personal Development Courses for MSM.
- HIV and STI Prevention Projects and Campaigns.
- Providing access to free condoms and lube in social venues and through outreach services.

G Information Campaign

To help address increasing use of the drug GHB/GBL in Ireland, the Chemsex Working Group continued its work to produce information and harm reduction resources. Partner organisations are the Ana Liffey Drug Project, Drugs.ie, Gay Switchboard Ireland, HIV Ireland, the Gay Men's Health Service, HSE National Social Inclusion Office, HSE Public Health, and the Rialto Community Drug Team.

A new information booklet was published adding to the other resources available (posters and G-card) and a video was created and promoted via social media channels. Current resources can be viewed and downloaded at www.drugs.ie/ghb. Members of the working group presented on the campaign at the 10th International Conference on Nightlife, Substance Use and Related Health Issues which took place in Dublin from 24th to 26th May 2017.

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European Cervical Cancer Prevention Week

HIV Ireland supported the Irish Family Planning Association (IFPA) and CervicalCheck.ie with the promotion of the Pearl of Wisdom Campaign from 22nd to 29th January 2017, distributing campaign information packs through our services and promoting messages via social media channels.

USI SHAG Week 2017

As part of our partnership work with the HSE and the National Sexual Health Communications Working Group, we teamed up with the Union of Students in Ireland (USI), SpunOut.ie and the HSE Sexual Health and Crisis Pregnancy Programme to publish a new information booklet about Chlamydia. The booklet was launched during Sexual Health Awareness and Guidance (SHAG) Week 2017 which took place from 13th to 16th February.

Zero Discrimination Day

Make Some Noise for Zero Discrimination

Zero Discrimination Day is a global event which takes place on 1st March annually. Lead by UNAIDS, the event is a call to people everywhere to promote and celebrate diversity and reject discrimination. HIV Ireland supported the UNAIDS campaign through social media promotion focusing on zero discrimination for people living with HIV.

National HIV Stigma Survey

A National Survey on Stigma and HIV was launched by HIV Ireland on Zero Discrimination Day 2017, in partnership with the Mater Hospital/UCD. The survey aimed to explore how living with HIV impacts on people's day to day lives, especially within the context of stigma and discrimination.

Irish AIDS Day and Men's Health Week 2017

To mark Irish AIDS Day (15th June) and Men's Health Week 2017 (12th to 16th June), HIV Ireland hosted this free HIV education event aiming to increase knowledge and awareness about HIV in Ireland and related issues.

World AIDS Day 2017

Right to Health Campaign

HIV Ireland supported and promoted the UNAIDS 'Right to Health' global campaign for World AIDS Day 2017. The right to health is the right of everyone to the enjoyment of the highest attainable standard of physical and mental health, as enshrined in the 1966 International Covenant on Economic, Social and Cultural Rights. The #myrighttohealth campaign promotes the right of everyone, including people living with and affected by HIV, to the prevention and treatment of ill health, to make decisions about one's own health and to be treated with respect and dignity and without discrimination.

Let's Talk About... HIV

To coincide with World AIDS Day, HIV Ireland hosted a free HIV education event aiming to increase knowledge and awareness about HIV and related issues. Guest speaker Breda Gahan from Concern Worldwide provided the HIV global context at the event.

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..... continued

Durex #WrapUp Campaign

HIV Ireland teamed up with Durex for World AIDS Day to promote condom use and safer sex. The #WrapUp with Durex campaign was promoted from 1st to 8th December 2017 on social media platforms and social contact websites.

UCD Students (Annual Lecture - Professional Clinical Practice)

This lecture, now in its 10th year, is provided by our longstanding senior counsellor and has become an integral part of the "Professional Clinical Practice" series and Person Centred Care module offered to both junior and senior medical students of University College Dublin. Held in February, and attended by over 100 students, the 2017 lecture outlined HIV Ireland's significant role in the trajectory of HIV counselling in Ireland and emphasized our focus on providing a solution-oriented framework in a supportive, safe, and non-judgmental environment. It also highlighted the role that doctors can play in ensuring optimum physical and mental health outcomes for their patients.

Irish Street Medicine Symposium 2017

Hosted in September by Safetynet Primary Care and UCD School of Medicine with support from HSE Social Inclusion, this symposium brought together those working to improve health outcomes for the most vulnerable in our society, including the homeless, drug users, prisoners, and vulnerable migrants. HIV Ireland presented on our outreach and testing services in a presentation entitled Street Outreach: The Evolution of a Community HIV and STI Testing Service.

Pride 2017

HIV Ireland participated with Positive Now in Pride 2017 and was supported by Patrick Murphy of Red Lights Ireland, Alan Early (Managing Director) and Brian White (Instructor) of the Airport Driving School, Jamie Kelly and the JK Dance Academy, DJ Alex McQuade as well as the team from the Gay Men's Health Service. Our theme, We Are All in the One Boat, was chosen to highlight our solidarity with people living with HIV.

Dublin Frontrunners PRIDE 5K Run

HIV Ireland was delighted to be chosen as one of three charities to be supported by Dublin Frontrunners in their annual PRIDE 5K Run in the Phoenix Park on Friday 16th June. In what proved to be one of the highlights of the year, staff, volunteers, board members, and friends of HIV Ireland joined in with approximately 200+ runners to complete the 5K run on a beautiful, sunny June evening. With €4000 being raised for HIV Ireland, we put the money to good use by funding our National HIV Stigma Survey, and our Position Paper on PrEP (in conjunction with the Gay Health Network). Thank you to all members of Frontrunners for a memorable experience.

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

Directors' report
for the year ended 31 December 2017

..... continued

Future developments

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

Results for the year

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.

The retained (deficit)/surplus for the financial year amounted to (€36,113) (2016 : €18,403) and this was transferred to reserves at the year end. The principle source of funding for the company is from the state amounting to €721,184 (2016 : €670,383). Income from charitable activities received during the year amounted to €135,895 (2016 : €136,310). The charity received other income of 19,951 (2016 : €24,744) in addition to donations & fundraising of €11,050 and Deposit Interest of €122.

At the end of the year the company had assets of €188,679 (2016: €327,910) and liabilities of €118,027 (2016: €221,145). The net funds of the company have decreased by €36,113, (2016: increased by €18,403) and the directors are satisfied with the level of retained reserves at the year end.

Reserves 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 current expenditure (excl. the community employment scheme)

Based on this, the trustees are satisfied that it holds sufficient reserves to allow the charity to trade successfully.

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;

The company mitigates these risks as follows:

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

Directors' report
for the year ended 31 December 2017

..... continued

-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.

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.

In order to comply with the requirements of the act, competent accounting personnel with appropriate expertise are employed. The accounting records of the company are kept at the registered office and principal place of business at 70 Eccles Street, Dublin 7.

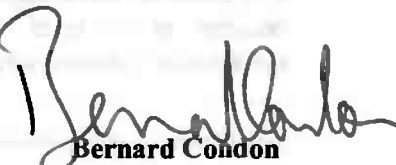
Statement on Relevant Audit Information

In accordance with Section 330 of the Companies Act 2014, so far as each person who was a director at the date of approving this report is aware, there is no relevant audit information, being information needed by the auditor in connection with preparing its report, of which the auditor is unaware. Having made enquiries of fellow directors and the group's auditor, each director have taken all the steps he/she is obliged to take as a director in order to make himself/herself aware of any relevant audit information and to establish that the auditor is aware of the information.

This report was approved by the board on 29 May 2018 and signed on its behalf by:



Tim Lee
Director



Bernard Condon
Director

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

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 (and promulgated by the Association of Chartered Certified Accountants) including FRS 102 The Financial Reporting Standard applicable in the UK and Ireland (Generally Accepted Accounting Practice in Ireland) as modified by the Statement of Recommended Practice "Accounting and Reporting by Charities" effective 1 January 2015. 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 surplus or deficit of the company for the financial year and otherwise comply with the Companies Act 2014.

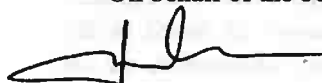
In preparing those financial statements, the directors are required to:

- 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.

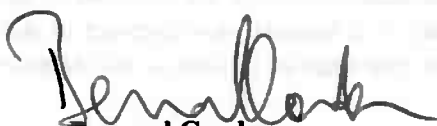
The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets liabilities, financial position and surplus or deficit of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and directors' report comply with the Companies Act 2014 and enable the financial statements to be audited.

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



Tim Lee
Director



Bernard Condon
Director

Date: 29th May 2018

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

Opinion

We have audited the financial statements of DUBLIN AIDS ALLIANCE CLG T/A HIV IRELAND for the year ended 31 December 2017, which comprises of the Financial Activities and Income and Expenditure Account, the Balance Sheet, the Statement of Changes in Funds, the cash flow statement and the related notes to the financial statements, including a summary of significant accounting policies set out in note 1. The financial reporting framework that has been applied in their preparation is Irish law and accounting standards, including Financial reporting standards 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland as modified by the Statement of Recommended Practice "Accounting and Reporting by Charities" effective 1 January 2015.

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 2017 and of its profit for the year then ended;
- have been properly prepared in accordance with Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland; and
- have been prepared in accordance with the requirements of the Companies Act 2014

Basis of Opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland, including the Ethical Standard as issued by the Irish Auditing and Accounting Service Authority ("IAASA") Ethical Standard and the provisions available for small entities, in the circumstances set out in note 18 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

We have nothing to report in respect of the following matters in relation to which the ISAs require us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The directors are responsible for the other information. 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. In connection with our audit of the financial statements, 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 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.

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

Opinions on other matters prescribed by Companies Act 2014

In our opinion, based on the work undertaken in the course of the audit:

- we have obtained all the information and explanations which we consider necessary for the purposes of our audit;
- 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;
- the information given in the Director's/Trustees Report is consistent with the financial statements; and
- the Director's Report has been prepared in accordance with the Companies Act 2014.

Matters on which we are required to report by exception

Based on the knowledge and understanding of the Company and its environment obtained in the course of the audit, we have not identified any material misstatements in the directors' 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 made. We have nothing to report in this regard.

Respective responsibilities of directors for the financial statements.

As explained more fully in the Directors'/Trustees' Responsibilities Statement set out on page 17, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors 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, directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the IAASA website

at:
http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf. This description forms part of our audit report.

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

The purpose of our audit work and to whom we owe our responsibilities

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.

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:

17/7/18

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

Statement of Financial Activities (including Income & Expenditure)
for the year ended 31 December 2017

| | | 2017 | 2017 | 2017 | 2016 |
|----------------------------------|--------------|-------------------|---------------------|------------------|------------------|
| | | Restricted | Unrestricted | | |
| | | funds | funds | Total | Total |
| | Notes | € | € | € | € |
| Income From: | | | | | |
| Charitable Activities | 2 | | 19,951 | 19,951 | 24,744 |
| Donations and fundraising income | 2 | | 11,050 | 11,050 | 3,619 |
| Investment income | 2 | | 122 | 122 | 363 |
| Charitable activities | 2 | 857,079 | | 857,079 | 806,693 |
| Total Income | | 857,079 | 31,123 | 888,202 | 835,419 |
| Expenditure on: | | | | | |
| Governance Costs | 3 | | 3,629 | 3,632 | 7,648 |
| Direct Charitable Expenditure | 3 | 857,079 | 63,607 | 920,689 | 809,368 |
| Total Expenditure | | (857,079) | (67,236) | (924,315) | (817,016) |
| Net Income | | - | (36,113) | (36,113) | 18,403 |

The notes on pages 26 to 37 form an integral part of these financial statements.

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

Statement of Financial Activities (including Income & Expenditure)
for the year ended 31 December 2017

| | 2017 | 2017 | 2017 | 2016 |
|------------------------------------|------------|--------------|---------|---------|
| | Restricted | Unrestricted | | |
| | funds | funds | Total | Total |
| Notes | € | € | € | € |
| Net Movement in Funds | - | (36,113) | - | 18,403 |
| Reconciliation of Funds | | | | |
| Total Funds Brought Forward | - | 106,765 | 106,765 | 88,362 |
| Total Funds Carried Forward | - | 70,652 | 70,652 | 106,765 |

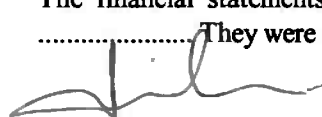
The notes on pages 26 to 37 form an integral part of these financial statements.

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

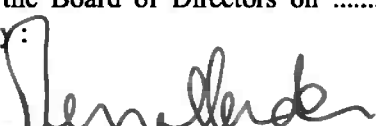
Balance sheet
as at 31 December 2017

| | | 2017 | | 2016 | |
|---|-------|------------------|---------------|------------------|----------------|
| | Notes | € | € | € | € |
| Current assets | | | | | |
| Debtors | 9 | 14,107 | | 32,276 | |
| Cash at bank and in hand | | 174,572 | | 295,634 | |
| | | <u>188,679</u> | | <u>327,910</u> | |
| Creditors: amounts falling due within one year | 10 | <u>(118,027)</u> | | <u>(221,144)</u> | |
| Net current assets | | | <u>70,652</u> | | <u>106,765</u> |
| Total assets less current liabilities | | | <u>70,652</u> | | <u>106,765</u> |
| Net assets | | | <u>70,652</u> | | <u>106,765</u> |
| The funds of the charity | | | | | |
| Unrestricted funds | 11 | | <u>70,652</u> | | <u>106,765</u> |
| Total charity funds | 12 | | <u>70,652</u> | | <u>106,765</u> |

The financial statements were approved by the Board of Directors on and authorised for on They were signed on its behalf by :



Tim Lee
Director



Bernard Condon

Director

29 May 2018

Date:

The notes on pages 26 to 37 form an integral part of these financial statements.

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

Statement of Changes in Funds
for the year ended 31 December 2017

| | Unrestricted Funds € | Total € |
|--|-------------------------------------|----------------------|
| At 1 January 2017 | 106,765 | 106,765 |
| (Deficit)/retained surplus for the year | <u>(36,113)</u> | <u>(36,113)</u> |
| At 31 December 2017 | <u><u>70,652</u></u> | <u><u>70,652</u></u> |

The notes on pages 26 to 37 form an integral part of these financial statements.

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

Statement of Cashflows
for the year ended 31 December 2017

| | Notes | 2017 | 2016 |
|--|-------|-----------|---------|
| | | € | € |
| Cashflow from operating activities | | | |
| Cash generated from operations | 13 | (121,062) | 54,456 |
| Net decrease in cash in the year | | (121,062) | 54,456 |
| Cash at bank and in hand less overdrafts at beginning of year | | 295,634 | 241,178 |
| Cash at bank and in hand less overdrafts at end of year | | 174,572 | 295,634 |
| Consisting of: | | | |
| Cash at bank and in hand | | 174,572 | 295,634 |

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

Notes to the financial statements
for the year ended 31 December 2017

1. Statement of accounting policies

The audited financial statements have been prepared by DUBLIN AIDS ALLIANCE CLG 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") as modified by the Statement of Recommended Practice "Accounting and Reporting by Charities" effective 1 January 2015. 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 however it is considered best practice. As noted below, the directors consider the adoption of the SORP requirements as the most appropriate accounting practice and presentation to properly reflect and disclose the activities of the organisation.

DUBLIN AIDS ALLIANCE CLG T/A HIV IRELAND is a Company Limited by guarantee and is a public benefit entity incorporated in Ireland with a registered office at 70 Eccles Street, Dublin 7.

The significant accounting policies adopted by the Company and applied consistently are as follows:

1.1. Basis of preparation

The audited financial statements have been prepared on the going concern basis under the historical cost convention (as modified by the revaluation of certain tangible fixed assets) and comply with the financial reporting standards of the Financial Reporting Council (and promulgated by the Association of Chartered Certified Accountants) as modified by the Statement of Recommended Practice "Accounting and Reporting by Charities" effective 1 January 2015 and the Companies Act 2014.

Going concern

Given the level of net funds the company holds the directors consider that there are no material uncertainties about the company's ability to continue as a going concern.

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

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

Notes to the financial statements
for the year ended 31 December 2017

..... continued

1.2. Income Policy

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.

-Deposit interest is included 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.

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:

-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 4.

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

Notes to the financial statements
for the year ended 31 December 2017

..... continued

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.

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.

1.6 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.

1.7. Cash & Cash equivalents

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.

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

Notes to the financial statements
for the year ended 31 December 2017

..... continued

1.8. 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.

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

Notes to the financial statements
for the year ended 31 December 2017

..... continued

2. Income

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

| | 2017 € | 2016 € |
|-------------------------------------|----------------|----------------|
| Source of Funding | | |
| Donations & Fundraising | 11,050 | 3,969 |
| Deposit interest | 122 | 363 |
| State Funding (see below) | 721,184 | 670,383 |
| ViiV Positive Action | 12,500 | 12,500 |
| Other grants | 33,456 | 64,474 |
| MAC AIDS Fund | 39,640 | 20,427 |
| Open Society Fund | 38,799 | 38,909 |
| National Conference on HIV & Stigma | 11,500 | - |
| Rent receivable | 8,380 | 9,039 |
| Training Fees | 11,571 | 15,705 |
| | <u>888,202</u> | <u>835,769</u> |

Grants and Other State Funding

| Name of State Agency: | Type of Funding: | € | € |
|-----------------------|-----------------------------|----------------|----------------|
| HSE | Social Inclusion | 345,000 | 354,992 |
| DSP | Community Employment Scheme | 231,495 | 245,791 |
| HSE | NICDATF | 68,400 | 68,400 |
| TUSLA | Family Support Services | 1,200 | 1,200 |
| HSE Know How | Sexual Health Programme | 75,089 | - |
| E.T.B. | Capital Assistance | | 38,909 |
| | | <u>721,184</u> | <u>670,383</u> |

State Funding

| | |
|--------------------------------------|--------------------------|
| Agency | HSE |
| Sponsoring Government Department | Department of Health |
| Grant Programme | Social Inclusion |
| Grant Income deferred from 2016 | 15,000 |
| Total grant received in 2017 € | <u>330,000</u> |
| Total grant recognised in the year € | 345,000 |
| Expenditure in the year € | 345,000 |
| Term | Expires 31 December 2017 |
| Received in year ended | 31 December 2017 |
| Capital Grant | Nil |
| Restriction on use | Social Inclusion |

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

Notes to the financial statements
for the year ended 31 December 2017

..... continued

| | |
|--------------------------------------|--|
| Agency | DSP |
| Sponsoring Government Department | Department of Employment Affairs & Social Protection |
| Grant Programme | Community Employment Scheme |
| Total Grant in the year € | 231,495 |
| Expenditure in the year € | 231,495 |
| Term | Expires 16 February 2018 |
| Received in year ended | 31 December 2017 |
| Capital Grant | Nil |
| Restriction on use | Staff Employment & Training |
| Agency | HSE |
| Sponsoring Government Department | Department of Health |
| Grant Programme | NICDATF |
| Total Grant in the year € | 68,400 |
| Expenditure in the year € | 68,400 |
| Term | Expires 31 December 2017 |
| Received in year ended | 31 December 2017 |
| Capital Grant | Nil |
| Restriction on use | NICDATF |
| Agency | HSE |
| Sponsoring Government Department | Department of Health |
| Grant Programme | Health & Well Being |
| Total grant received in the year € | 78,350 |
| Deferred to 2018 | (3,261) |
| Total grant recognised in the year € | 75,089 |
| Expenditure in the year € | 75,089 |
| Term | 31 December 2017 |
| Received in year ended | 31 December 2017 |
| Capital Grant | Nil |
| Restriction on use | KnowNow |
| Agency | Tusla |
| Sponsoring Government Department | Department of Children & Youth Affairs |
| Grant Programme | Family Support Services |
| Total Grant in the year € | 1,200 |
| Expenditure in the year € | 1,200 |
| Term | Expires 31 December 2017 |
| Received in year ended | 31 December 2017 |
| Capital Grant | Nil |
| Restriction on use | Family Support Services |

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

Notes to the financial statements
for the year ended 31 December 2017

..... continued

| 3. Expenditure on Charitable Activities | Charitable Activities | Governance Costs | Total |
|--|----------------------------------|-----------------------------|----------------|
| | € | € | € |
| Costs directly allocated to activities | | | |
| Staff Costs | 618,033 | - | 618,033 |
| Staff Training | 4,271 | - | 4,271 |
| Programme costs | 217,468 | - | 217,468 |
| Support Costs (See Note 4) | 80,912 | - | 80,912 |
| Audit | - | 3,850 | 3,850 |
| Legal & Professional Fees | - | (221) | (221) |
| Total 2017 | 920,684 | 3,629 | 924,313 |
| Total 2016 | 809,369 | 7,648 | 817,017 |

4. Support Costs

Where support costs are attributable to a particular activity the costs are allocated to that activity. Where support costs are incurred to further more than one activity.

| | Charitable Activities | Total |
|---|----------------------------------|---------------|
| | 2017 | 2017 |
| | € | € |
| Costs directly allocated to activities | | |
| Rent | 37,377 | 37,377 |
| Insurance | 7,114 | 7,114 |
| Utilities | 10,328 | 10,328 |
| Repairs & Maintenance | 8,210 | 8,210 |
| Printing, Postage & Stationary | 2,289 | 2,289 |
| Fundraising & Advertising | 6,188 | 6,188 |
| IT & Computer Maintenance | 4,883 | 4,883 |
| Travel & Accommodation | 1,563 | 1,563 |
| Bank Charges | 524 | 524 |
| Catering | 1,547 | 1,547 |
| General Expenses | 891 | 891 |
| | 80,914 | 80,914 |

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

Notes to the financial statements
for the year ended 31 December 2017

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5. Employees

Number of employees

The average monthly numbers of employees of the company in the financial year was 25 (2016 : 25) and is analysed in to the following categories:

| | Company Number | DSP/TEN Number | 2017 Number | 2016 Number |
|---------------------------------|-------------------|-------------------|----------------|----------------|
| Community Support & Fundraising | 2 | 4 | 6 | 6 |
| Administration | 1 | 9 | 10 | 10 |
| Prevention Education Training | 4 | 5 | 9 | 9 |
| | <u>7</u> | <u>18</u> | <u>25</u> | <u>25</u> |

| Employment costs | Company € | DSP/TEN € | 2017 € | 2016 € |
|----------------------|----------------|----------------|----------------|----------------|
| Wages and salaries | 353,910 | 221,571 | 575,481 | 591,336 |
| Social welfare costs | 35,537 | 7,015 | 42,552 | 43,277 |
| | <u>389,447</u> | <u>228,586</u> | <u>618,033</u> | <u>634,613</u> |

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

| | 2017 | 2016 |
|----------------|-----------|-----------|
| 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.

| | 2017 No. of Employees | 2016 |
|---|--------------------------|------|
| Bands of €10,000 exceeding €60,000 | | |
| €60,000 to €70,000 | 2 | 2 |
| €70,000 to €80,000 | 1 | 1 |
| €80,000 to €90,000 | 0 | 0 |
| €90,000 to €100,000 | 0 | 0 |
| €100,000 to €110,000 | 0 | 0 |

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

Notes to the financial statements
for the year ended 31 December 2017

..... continued

| | | |
|---|-------------------|-------------------|
| 6. Operating (loss)/profit | 2017 | 2016 |
| | € | € |
| Operating (loss)/profit is stated after charging: | | |
| Auditors' remuneration | 3,850 | 3,850 |
| Non Audit Services | - | - |
| | <u> </u> | <u> </u> |

7. Directors of the Company

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

No members of the Board of Directors received any remuneration during the year (2016 - €Nil) in their capacity as a committee member which is completely voluntary in nature.

8. Taxation

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

DUBLIN AIDS ALLIANCE CLG T/A HIV IRELAND 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.

| | | |
|--------------------------------|---------------|---------------|
| 9. Debtors | 2017 | 2016 |
| | € | € |
| Debtors | 666 | 15,849 |
| Prepayments and accrued income | 13,441 | 16,427 |
| | <u>14,107</u> | <u>32,276</u> |

The fair values of trade and other receivables approximate to their carrying amounts.

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

Notes to the financial statements
for the year ended 31 December 2017

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| 10. Creditors: amounts falling due within one year | 2017 | 2016 |
|---|----------------|----------------|
| | € | € |
| <i>Other creditors</i> | | |
| Trade creditors | 12,215 | 10,571 |
| Advance Funding | 77,889 | 149,323 |
| Accruals and deferred income | 16,267 | 60,437 |
| <i>Taxation creditors</i> | | |
| PAYE/PRSI | 11,656 | 814 |
| | <u>118,027</u> | <u>221,145</u> |

| 11. Analysis of Net Assets between Funds | General Funds | Total |
|---|----------------------|---------------|
| | € | € |
| At 1 January 2017 | 106,765 | 106,765 |
| (Deficit)/retained surplus for the year | (36,113) | (36,113) |
| At 31 December 2017 | <u>70,652</u> | <u>70,652</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.

| 12. Reconciliation of movements in members' funds | 2017 | 2016 |
|--|----------------|----------------|
| | € | € |
| Deficit/(surplus) for the year | (36,113) | 18,403 |
| Opening members' funds | <u>106,765</u> | <u>88,362</u> |
| Closing members' funds | <u>70,652</u> | <u>106,765</u> |

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

Notes to the financial statements
for the year ended 31 December 2017

..... continued

13. Reconciliation of Operating Surplus to Net Cashflows from Operating Activities

| | 2017 | 2016 |
|--|------------------|---------------|
| | € | € |
| Net Incoming Resources | (36,113) | 18,403 |
| Decrease in trade debtors | 15,183 | (15,320) |
| Decrease in other debtors | 2,986 | 6,541 |
| Increase in Account creditors | 1,644 | 3,013 |
| (Decrease) in other creditors | (104,762) | 41,819 |
| Net cash generated from operating activities | <u>(121,062)</u> | <u>54,456</u> |

14. Financial commitments

The company has an annual rental commitment of €36,166 in respect of its leasehold premises at 70 Eccles Street Dublin 7. The company has defrayed all commitments regarding its previous leasehold premises.

15. Capital commitments

There were no capital commitments at the year end.

16. Analysis of changes in net funds

| | Opening balance | Cash flows | Closing balance |
|--------------------------|----------------------------|-----------------------|----------------------------|
| | € | € | € |
| Cash at bank and in hand | 295,634 | (121,062) | 174,572 |
| Net funds | <u>295,634</u> | <u>(121,062)</u> | <u>174,572</u> |

17. 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.

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

Notes to the financial statements
for the year ended 31 December 2017

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18. 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.

19. Accounting Periods

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

20. Approval of financial statements

The financial statements were approved by the Board on 29 May 2018

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

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

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

Detailed income and expenditure account
for the year ended 31 December 2017

| | 2017 | | 2016 | |
|---|-------------|-----------------|-------------|---------------|
| | € | € | € | € |
| Income | | | | |
| Donations & Fundraising | 11,050 | | 3,619 | |
| HSE Dublin North City Social Inclusion | 280,000 | | 279,996 | |
| HSE National Social Inclusion | 65,000 | | 74,996 | |
| HSE Know How | 75,089 | | - | |
| D.S.P. Community Employment Scheme | 231,495 | | 245,791 | |
| HSE (NICDATF) | 68,400 | | 68,400 | |
| ViiV Positive Action | 12,500 | | 12,500 | |
| Other grants | 33,456 | | 64,474 | |
| Tusla | 1,200 | | 1,200 | |
| MAC AIDS Fund | 39,640 | | 20,427 | |
| Open Society Fund | 38,799 | | 38,909 | |
| National Conference on HIV & Stigma | 11,500 | | - | |
| Rent receivable | 8,380 | | 9,039 | |
| Training Fees | 11,571 | | 15,705 | |
| Deposit interest | 122 | | 363 | |
| | | 888,202 | | 835,419 |
| Expenditure | | | | |
| Wages and salaries | 575,481 | | 591,336 | |
| Employer's PRSI contributions | 42,552 | | 43,277 | |
| Training & Consultancy | 4,271 | | 6,622 | |
| Rent payable | 36,166 | | 36,500 | |
| Building Reinstatement Provision | 1,211 | | (5,318) | |
| Insurance | 7,114 | | 4,915 | |
| Light and heat | 7,787 | | 6,716 | |
| Repairs and maintenance | 8,210 | | 6,279 | |
| Printing, postage, stationery & equipment | 2,289 | | 2,693 | |
| Fundraising & advertising | 6,188 | | 5,482 | |
| Programme / Project costs | 217,468 | | 98,827 | |
| Telephone, fax & internet | 2,541 | | 2,570 | |
| IT & Computer Maintenance | 4,883 | | 4,462 | |
| Travel & Accommodation | 1,563 | | 2,321 | |
| Legal and professional | (221) | | 3,798 | |
| Audit & Accountancy | 3,850 | | 3,850 | |
| Bank charges & interest | 524 | | 450 | |
| Catering | 1,547 | | 1,834 | |
| General expenses | 891 | | 402 | |
| | | 924,315 | | 817,016 |
| Deficit/(surplus) for the year | | (36,113) | | 18,403 |

