

**DUBLIN AIDS ALLIANCE CLG T/A HIV IRELAND**  
**Annual Report and Audited Financial Statements**  
**for the financial year ended 31 December 2019**

Donal Ryan and Associates  
Chartered Certified Accountants and Statutory Auditor  
32 Manor Street  
Dublin 7  
D07Y6YK

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

## **DUBLIN AIDS ALLIANCE CLG T/A HIV IRELAND CONTENTS**

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## **DUBLIN AIDS ALLIANCE CLG T/A HIV IRELAND REFERENCE AND ADMINISTRATIVE INFORMATION**

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

# DUBLIN AIDS ALLIANCE CLG T/A HIV IRELAND DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2019

The directors present their Directors' Annual Report, combining the Directors' Report and Trustees' Report, and the audited financial statements for the financial year ended 31 December 2019.

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

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

In this report the directors of DUBLIN AIDS ALLIANCE CLG T/A HIV IRELAND present a summary of its purpose, governance, activities, achievements and finances for the financial year 2019.

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2014 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the organisation has implemented its recommendations where relevant in these financial statements.

The charity is limited by guarantee not having a share capital.

## Mission, Objectives and Strategy

### Objectives

HIV Ireland works to ensure that the voices and experiences of people living with, or vulnerable to, HIV are meaningfully included in national policy development promoting health and social wellbeing. This is achieved through promotion of key public healthcare initiatives such as the national rollout of Pre Exposure Prophylaxis (PrEP) medication and participation in multiple national or international policy fora including Fast Track Cities - a global partnership between almost 300 cities and municipalities committed to attaining the UNAIDS 90-90-90 targets; the North Inner City Drugs and Alcohol Task Force (NICDATF); Healthy Ireland: A Framework for Improved Health and Wellbeing 2013-2025; the National Sexual Health Strategy 2015-2020; Reducing Harm Supporting Recovery: A health-led response to drug and alcohol use in Ireland 2017-2025; and the National LGBTI + Inclusion Strategy 2019-2021.

HIV Ireland's Community Support services include advocacy, support, and counselling for people living with HIV (PLHIV) or affected by HIV, the capacity building of PLHIV to self-advocate, community HIV and STI testing, and a community street outreach service in which free condoms, sexual health literature concerning our HIV and STI testing service is disseminated to groups at increased vulnerability. Community Support staff provide training on HIV related issues and respond to public queries in relation to HIV and STIs. Staff accommodate agency visits and researchers seeking information on the services of HIV Ireland as well as on past and present issues for PLHIV.

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

Advocacy interventions in 2019 related to HIV discrimination complaints and cases, housing and homelessness, Direct Provision Centres for asylum seekers, Social Protection, and connecting PLHIV to clinical and support services. Support interventions centred on disclosure in both personal and formal settings, on making decisions around HIV, and on peer support. Information interventions related mostly to financial matters, disclosure of HIV status to potential employers, social welfare queries, and on providing information and orientation to those seeking to move to, or return to, Ireland. Work continued with vulnerable groups such as homeless, people who use drugs, and migrants navigating the Irish health system.

HIV Ireland's education and training services provide and deliver training on a broad range of topics including HIV, hepatitis, sexually transmitted infections (STIs), sexual health, HIV training for counsellors, HIV and sexual health training for trainers programme for youth and community workers, Chemsex training (the use of drugs to facilitate sexual activity), and HIV-related stigma and discrimination. Our primary focus for training delivery is the training of staff and professionals who work with populations more vulnerable to HIV and poorer sexual health outcomes. Education programmes can be accessed through an annual calendar of training or on request from 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.

In 2019, HIV Ireland adopted a new programme which aims to achieve a reduction in the acquisition of HIV and



# DUBLIN AIDS ALLIANCE CLG T/A HIV IRELAND

## DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2019

STIs and an overall improvement of sexual health and wellbeing among gay, bisexual and men who have sex with men (gbMSM). The initiative includes community outreach services which aims to connect with gbMSM where they meet to socialise and/or have sex. A team of peer sexual health outreach workers offer information, support and resources relating to HIV, STIs and sexual health & wellbeing needs.

### Structure, Governance and Management

#### Structure

The organisation is a charitable company limited by guarantee, incorporated on 11 August 1993 under the Companies Acts, 1963 to 2009. The company constitution was subsequently updated following the enactment of Companies Act 2014. The company does not have a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding six Euros and 35 cent (€6.35).

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association and managed by a Board of Directors.

#### Recruitment of Executive Director

The Board is satisfied that the process of Recruitment of the Executive Director in 2019 complied with Company Law and Good Governance Procedures.

#### Committees of the Board

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

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

#### Attendance at Board Meeting

Name	Role	Meeting Attended
Bernard Condon	Chairperson / Director	8 of 8
Gerard Kennedy	Secretary / Director	5 of 8
Tim Lee	Treasurer / Director	6 of 8
Patrick Mallon	Director	6 of 8
Jeanne McDonagh	Director	8 of 8
Claire Power	Director	2 of 8
Fergal O'Sullivan	Director	7 of 8

#### Financial Review

The results for the financial year are set out on page 13 and additional notes are provided showing income and expenditure in greater detail.

#### Income

The principle source of funding for the company is from the state amounting to €776,370 (2018: €768,465). Other income from Charitable Activities received during the year amounted to €122,302 (2018: €100,276). Additionally the Charity received income from donations and fundraising of €119,992 (2018: €76,244)

#### Financial Results

At the end of the financial year the charity has assets of €344,399 (2018 - €268,587) and liabilities of €183,284 (2018 - €157,274). The net assets of the charity have increased by €49,802.

# DUBLIN AIDS ALLIANCE CLG T/A HIV IRELAND

## DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2019

### Financial Position

The Retained Surplus / (Deficit) for the year amounted to €49,802 (2018: €40,661) and this was transferred to reserves at the year end.

### Reserves Position and Policy

The charity needs reserves to:

- Ensure the charity can continue to provide a stable service to those who need them;
- Meet contractual obligations as they fall due;
- Meet unexpected costs;
- Provide working capital when funding is paid in arrears;
- Meet the costs of winding up in the event that was necessary;
- Be adequate to cover 3 months of budgeted expenditure (excl. the community employment scheme).

While the charity does not currently have 3 months of budgeted expenditure in reserve, the trustees are satisfied that it holds sufficient reserves to allow the charity to trade successfully while planning to attain the target reserve within the next two years.

### Future Developments

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

The directors are not expecting to make any significant changes in the nature of the business in the near future. At the time of approving the financial statements, the company is exposed to the effects of the Covid-19 pandemic which has had a negative effect on its activities since the year end and has resulted in a lower than expected level of income since the year end. In planning its future activities, the directors will seek to develop the company's activities whilst managing the effects of the difficult trading period caused by this outbreak.

### Directors and Secretary

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

Tim Lee  
Claire Power  
Jeanne McDonagh  
Bernard Condon  
Fergal O'Sullivan  
Patrick Mallon  
Gerard Kennedy

In accordance with the Constitution, the directors retire by rotation and, being eligible, offer themselves for re-election.

The secretary who served throughout the financial year was Gerard Kennedy.

### Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. DUBLIN AIDS ALLIANCE CLG T/A HIV IRELAND subscribes to and is compliant with the following:

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

# DUBLIN AIDS ALLIANCE CLG T/A HIV IRELAND DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2019

## Principal Risks & Uncertainties

The Directors have identified that the key risks and uncertainties the company faces relate to the risk of a decrease in the level of government funding and the potential increase in compliance requirements in accordance with company, health and safety, taxation and other legislation.

The company mitigates these risks as follows:

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

Reputational risk - In common with many charities, the company's principal risk is reputational damage. Reputation damage could be caused by an event either within or outside the company's control. In order to mitigate this risk the charity continues to adopt best practices.

In Ireland, the economic impact of the 'COVID-19' pandemic has been characterised by the temporary closure of many businesses in "non-essential" areas to ensure that people's movements are restricted in order to slow down the spread of the virus. The effect of COVID-19 presents many risks for the company, the effects of which cannot be fully quantified at the time of approving the financial statements. At the date of signing these accounts the long term impact on the company is unknown.

## Payment of Creditors

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

## Government Department Circulars

Dublin Aids Alliance CLG T/A HIV Ireland is compliant with relevant circulars including Circular:44/2006 "Tax Clearance Procedures Grants, subsidies and Similar Type Payments" and DPE 022/05/2013 Circular: 13/2014 'Management of and Accountability for Grants from Exchequer Funds'.

## Transactions Involving Directors

No members of the Board of Directors received any remuneration or expenses during the year (2018 - €Nil) in their capacity as director or trustee which is completely voluntary in nature.

## Events After the Balance Sheet

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

## Auditor

The auditor, Donal Ryan and Associates, (Chartered Certified Accountants) has indicated her willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

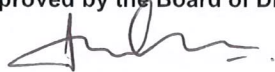
## DUBLIN AIDS ALLIANCE CLG T/A HIV IRELAND DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2019

### Accounting Records

To ensure that adequate accounting records are kept in accordance with Sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at 70 Eccles Street, Dublin 7.

Approved by the Board of Directors on 28 May 2020 and Signed on Its Behalf by:



Tim Lee  
Director



Bernard Condon  
Director



## DUBLIN AIDS ALLIANCE CLG T/A HIV IRELAND DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2019

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

Irish company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the charity as at the financial year end date and of the net income or expenditure of the charity for the financial year and otherwise comply with the Companies Act 2014.

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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Statement of Recommended Practice: Accounting and Reporting by Charities (2015);
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

The directors are responsible for ensuring that the charity keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the charity, enable at any time the assets, liabilities, financial position and net income or expenditure of the charity to be determined with reasonable accuracy, enable them to ensure that the financial statements and the Directors' Annual Report comply with Companies Act 2014 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

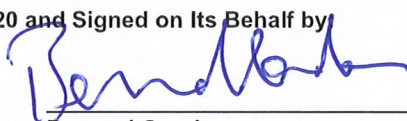
In so far as the directors are aware:

- there is no relevant audit information (information needed by the charity's auditor in connection with preparing the auditor's report) of which the charity's auditor is unaware, and
- the directors have taken all the steps that they ought to have taken as directors in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Approved by the Board of Directors on 28 May 2020 and Signed on Its Behalf by



Tim Lee  
Director



Bernard Condon  
Director

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of DUBLIN AIDS ALLIANCE CLG T/A HIV IRELAND**

### **Report on the Audit of the Financial Statements**

#### **Opinion**

I have audited the charity financial statements of DUBLIN AIDS ALLIANCE CLG T/A HIV IRELAND for the financial year ended 31 December 2019 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and the related notes to the financial statements, including a summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In my opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the charity as at 31 December 2019 and of its net incoming resources for the financial year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", as applied in accordance with the provisions of the Companies Act 2014 and having regard to the Charities SORP; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

#### **Basis for Opinion**

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

#### **Conclusions Relating to Going Concern**

I have nothing to report in respect of the following matters in relation to which ISAs (Ireland) require me 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 charity'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 directors are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and my Auditor's Report thereon. My opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in my report, I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am 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 I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

#### **Opinions on Other Matters Prescribed by the Companies Act 2014**

Based solely on the work undertaken in the course of the audit, I report that:

- in our opinion, the information given in the Directors' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- in my opinion, the Directors' Annual Report has been prepared in accordance with the Companies Act 2014.

I have obtained all the information and explanations which I consider necessary for the purposes of my audit.

In my opinion the accounting records of the charity were sufficient to permit the financial statements to be readily and properly audited. The financial statements are in agreement with the accounting records.



# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of DUBLIN AIDS ALLIANCE CLG T/A HIV IRELAND**

### **Matters on Which I Am Required to Report by Exception**

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

### **Respective Responsibilities**

#### **Responsibilities of Directors for the Financial Statements**

As explained more fully in the Directors' Responsibilities Statement set out on page 9 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 they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the charity or to cease operations, or has no realistic alternative but to do so.

#### **Auditor's Responsibilities for the Audit of the Financial Statements**

My 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 my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

#### **Further Information Regarding the Scope of My Responsibilities As Auditor**

As part of an audit in accordance with ISAs (Ireland), I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the , whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my Auditor's Report. However, future events or conditions may cause the the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.


I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

## **INDEPENDENT AUDITOR'S REPORT**

### **to the Members of DUBLIN AIDS ALLIANCE CLG T/A HIV IRELAND**

#### **The Purpose of My Audit Work and to Whom I Owe My Responsibilities**

My report is made solely to the charity's members, as a body, in accordance with Section 391 of the Companies Act 2014. My audit work has been undertaken so that I might state to the charity's members those matters I am required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume any responsibility to anyone other than the charity and the charity's members, as a body, for my audit work, for this report, or for the opinions I have formed.



**Donal Ryan FCCA AIT**

**For and on Behalf of**

**DONAL RYAN AND ASSOCIATES**

Chartered Certified Accountants and Statutory Auditor

32 Manor Street

Dublin 7

D07Y6YK

Republic of Ireland

**28 May 2020**



# DUBLIN AIDS ALLIANCE CLG T/A HIV IRELAND

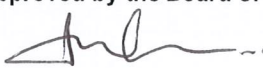
## STATEMENT OF FINANCIAL ACTIVITIES

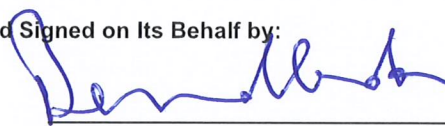
(Incorporating an Income and Expenditure Account)  
for the financial year ended 31 December 2019

	Notes	Unrestricted Funds 2019 €	Restricted Funds 2019 €	Total 2019 €	Unrestricted Funds 2018 €	Restricted Funds 2018 €	Total 2018 €
<b>Income</b>							
Donations and legacies	4.1	119,992	-	119,992	76,244	-	76,244
Charitable activities							
- Grants from governments and other co-funders	4.2	11,018	887,654	898,672	19,105	849,636	868,741
<b>Total Income</b>		<b>131,010</b>	<b>887,654</b>	<b>1,018,664</b>	<b>95,349</b>	<b>849,636</b>	<b>944,985</b>
<b>Expenditure</b>							
Raising funds	5.1	30,574	-	30,574	26,774	-	26,774
Charitable activities	5.2	50,634	887,654	938,288	27,914	849,636	877,550
<b>Total Expenditure</b>		<b>81,208</b>	<b>887,654</b>	<b>968,862</b>	<b>54,688</b>	<b>849,636</b>	<b>904,324</b>
<b>Net Income/(Expenditure)</b>		<b>49,802</b>	<b>-</b>	<b>49,802</b>	<b>40,661</b>	<b>-</b>	<b>40,661</b>
Transfers between funds		-	-	-	-	-	-
<b>Net Movement in Funds for the Financial Year</b>		<b>49,802</b>	<b>-</b>	<b>49,802</b>	<b>40,661</b>	<b>-</b>	<b>40,661</b>
<b>Reconciliation of Funds</b>							
Balances brought forward at 1 January 2019	14	111,313	-	111,313	70,652	-	70,652
<b>Balances Carried Forward at 31 December 2019</b>		<b>161,115</b>	<b>-</b>	<b>161,115</b>	<b>111,313</b>	<b>-</b>	<b>111,313</b>

The Statement of Financial Activities includes all gains and losses recognised in the financial year.  
All income and expenditure relate to continuing activities.

Approved by the Board of Directors on 28 May 2020 and Signed on Its Behalf by:

  
\_\_\_\_\_  
Tim Lee  
Director

  
\_\_\_\_\_  
Bernard Condon  
Director


# DUBLIN AIDS ALLIANCE CLG T/A HIV IRELAND

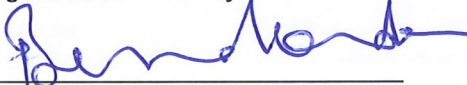
## BALANCE SHEET

as at 31 December 2019

	Notes	2019 €	2018 €
<b>Current Assets</b>			
Debtors	9	51,099	28,200
Cash at bank and in hand		293,300	240,387
		<u>344,399</u>	<u>268,587</u>
<b>Creditors: Amounts Falling Due within One Year</b>	10	(183,284)	(157,274)
<b>Net Current Assets</b>		<u>161,115</u>	<u>111,313</u>
<b>Total Assets Less Current Liabilities</b>		<u>161,115</u>	<u>111,313</u>
<b>Funds</b>			
General fund (unrestricted)		161,115	111,313
<b>Total Funds</b>	14	<u>161,115</u>	<u>111,313</u>

Approved by the Board of Directors on 28 May 2020 and Signed on Its Behalf by:

  
 \_\_\_\_\_  
 Tim Lee  
 Director

  
 \_\_\_\_\_  
 Bernard Condon  
 Director

## DUBLIN AIDS ALLIANCE CLG T/A HIV IRELAND

### STATEMENT OF CASH FLOWS

for the financial year ended 31 December 2019

	Notes	2019 €	2018 €
<b>Cash Flows from Operating Activities</b>			
Net movement in funds		49,802	40,661
		<u>49,802</u>	<u>40,661</u>
Movements in working capital:			
Movement in debtors		(22,899)	(14,215)
Movement in creditors		26,010	39,247
		<u>52,913</u>	<u>65,693</u>
Cash generated from operations			
		<u>52,913</u>	<u>65,693</u>
<b>Cash Flows from Investing Activities</b>			
Interest received		-	122
		<u>-</u>	<u>122</u>
<b>Net Increase in Cash and Cash Equivalents</b>		52,913	65,815
<b>Cash and Cash Equivalents at 1 January 2019</b>		240,387	174,572
		<u>240,387</u>	<u>174,572</u>
<b>Cash and Cash Equivalents at 31 December 2019</b>	17	<u>293,300</u>	<u>240,387</u>

# DUBLIN AIDS ALLIANCE CLG T/A HIV IRELAND

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2019

### 1. GENERAL INFORMATION

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

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

#### Basis of Preparation

The financial statements have been prepared on the going concern basis under the historical cost convention. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)", Irish statute comprising the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

The charity has applied the Charities SORP on a voluntary basis as its application is not a requirement of the current regulations for charities registered in the Republic of Ireland.

As permitted by the Companies Act 2014, the the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats, as outlined in the Companies Act 2014, are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

#### Statement of Compliance

The financial statements of the charity for the year ended 31 December 2017 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)" and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

#### Fund Accounting

The following are the categorises of funds maintained:

##### Restricted Funds

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

##### Unrestricted Funds

Unrestricted funds consist of General and Designated funds.

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

- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.



# DUBLIN AIDS ALLIANCE CLG T/A HIV IRELAND

## NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2019

### Income

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

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

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

- Deposit interest is included when receivable.

### Expenditure

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

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

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

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

### Trade and Other Debtors

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

### Trade and Other Creditors

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

### Cash at Bank and in Hand

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

### Taxation and Deferred Taxation

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

# DUBLIN AIDS ALLIANCE CLG T/A HIV IRELAND

## NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2019

### 3. PROVISIONS AVAILABLE FOR AUDITS OF SMALL ENTITIES

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

### 4. INCOME

#### 4.1 DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	2019	2018
	€	€	€	€
Donations & Fundraising	119,992	-	119,992	76,244

#### 4.2 CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	2019	2018
	€	€	€	€
State Funding	-	776,370	776,370	768,465
Other grants	-	62,605	62,605	28,401
MAC AIDS Fund	-	29,187	29,187	37,658
Open Society Fund	-	19,492	19,492	15,112
Rent receivable	5,838	-	5,838	8,770
Training Fee	5,180	-	5,180	10,335
	11,018	887,654	898,672	868,741

### 5. EXPENDITURE

#### 5.1 RAISING FUNDS

	Direct Costs	Other Costs	Support Costs	2019	2018
	€	€	€	€	€
Raising funds	-	30,574	-	30,574	26,774

#### 5.2 CHARITABLE ACTIVITIES

	Direct Costs	Other Costs	Support Costs	2019	2018
	€	€	€	€	€
Staff Costs	631,903	-	55,765	687,668	592,794
Staff Training	3,107	-	-	3,107	3,842
Programme costs	85,933	-	-	85,933	196,321
Premises & General Office	137,939	-	7,236	145,175	77,966
Governance Costs (Note 5.3)	-	16,405	-	16,405	6,627
	858,882	16,405	63,001	938,288	877,550

#### 5.3 GOVERNANCE COSTS

	Direct Costs	Other Costs	Support Costs	2019	2018
	€	€	€	€	€
Audit	-	4,610	-	4,610	4,652
Legal & Professional Fees	-	11,795	-	11,795	1,975
	-	16,405	-	16,405	6,627

# DUBLIN AIDS ALLIANCE CLG T/A HIV IRELAND

## NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2019

### 5.4 SUPPORT COSTS

	Charitable Activities	2019	2018
	€	€	€
Rent	3,151	3,151	3,375
Insurance	646	646	581
Utilities	627	627	826
Repairs & Maintenance	654	654	410
Printing, Postage & Stationary	196	196	309
IT & Computer Maintenance	1,310	1,310	856
Travel & Accomodation	161	161	85
Bank Charges	39	39	49
Catering	232	232	148
General Expenses	220	220	246
Staff Costs	55,765	55,765	55,157
	<u>63,001</u>	<u>63,001</u>	<u>62,042</u>

### 6. ANALYSIS OF SUPPORT COSTS

	Basis of Apportionment	2019 €	2018 €
Rent	Staff	3,151	3,375
Insurance	Staff	646	581
Utilities	Staff	627	826
Repairs & Maintenance	Staff	654	410
Printing, Postage & Stationary	Staff	196	309
IT & Computer Maintenance	Staff	1,310	856
Travel & Accomodation	Staff	161	85
Bank Charges	Staff	39	49
Catering	Staff	232	148
General Expenses	Staff	220	246
Staff Costs	Staff	55,765	55,157
		<u>63,001</u>	<u>62,042</u>



# DUBLIN AIDS ALLIANCE CLG T/A HIV IRELAND

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2019

continued

### 7. EMPLOYEES AND REMUNERATION

#### Number of Employees

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

	2019 Number	2018 Number
Community Support	2	2
Community Employment Scheme including Supervisor	14	14
Administration including Executive Director	3	3
Prevention, Education and Training	2	2
MPOWER Programme	2	-
	<u>23</u>	<u>21</u>

The staff costs comprise:

	2019 €	2018 €
Wages and salaries	626,138	552,435
Social security costs	44,560	40,359
	<u>670,698</u>	<u>592,794</u>

### 8. EMPLOYEE AND REMUNERATION CONTINUED

The Charity has three employees whose total employee benefits (excluding employer pension costs) for the reporting period exceeds €60,000 and the charity does not make any employer pension contribution, a table has been prepared below to accompany the report as required under DPE 022/05/2013 Circular: 13/2014.

	Number of Employees	Number of Employees
Band €60,000 to €70,000	2	2
Band €70,000 to €80,000	1	1
	<u>3</u>	<u>3</u>

No members of the Board of Directors received any remuneration or expenses during the year (2018 - €Nil) in their capacity as director or trustee which is completely voluntary in nature.

### 9. DEBTORS

	2019 €	2018 €
Trade debtors	16,500	1,957
Prepayments	34,599	19,197
Accrued Income	-	7,046
	<u>51,099</u>	<u>28,200</u>



# DUBLIN AIDS ALLIANCE CLG T/A HIV IRELAND

## NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2019

10. CREDITORS	2019	2018
Amounts Falling Due within One Year	€	€
Trade creditors	10,037	9,859
Taxation and social security costs	14,315	5,239
Advance Funding	72,293	92,522
Accruals	30,701	21,781
Deferred Income	55,938	27,873
	<u>183,284</u>	<u>157,274</u>

### 11. State Funding

#### Agency

#### HSE

Sponsoring Government Department Department of Health

Grant Programme Social Inclusion

Total Grant in the year € 329,994

Expenditure in the year € 329,994

Term Expires 31 December 2019

Received in the financial year 31 December 2019

Capital Grant € Nil

Restriction on use Social Inclusion

#### Agency

#### DSP

Sponsoring Government Department Department of Employment Affairs & Social Protection

Grant Programme Community Employment Scheme

Total Grant in the year € 234,349

Expenditure in the year € 234,349

Term Expires 31 December 2019

Received in the financial year 31 December 2019

Capital Grant € Nil

Restriction on use Staffing, Materials & Training

# DUBLIN AIDS ALLIANCE CLG T/A HIV IRELAND

## NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2019

<b>Agency</b>	<b>HSE</b>
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 2019
Received in the financial year	31 December 2019
Capital Grant €	Nil
Restriction on use	NICDATF
<b>Agency</b>	<b>HSE</b>
Sponsoring Government Department	Department of Health
Grant Programme	Sexual Health & Crisis Pregnancy Programme
Total Grant in the year €	137,433
Funding Deferred €	23,951 b/f from 2018. 44,573 c/f to 2020
Total Grant received in the year €	158,054
Expenditure in the year €	137,433
Term	Continuing
Received in the financial year	31 December 2019
Capital Grant €	Nil
Restriction on use	Sexual Health & Crisis Pregnancy Programme
<b>Agency</b>	<b>Tusla</b>
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 2019
Received in the financial year	31 December 2019
Capital Grant €	Nil
Restriction on use	Family Support Services

# DUBLIN AIDS ALLIANCE CLG T/A HIV IRELAND

## NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2019

<b>Agency</b>	<b>HSE</b>
Sponsoring Government Department	Department of Health (National Lottery)
Grant Programme	Health & Well Being
Total Grant in the year €	3,922
Deferred to 2020	0
Total Grant recognised in the year €	3,922
Expenditure in the year €	3,922
Term	Expires 31 December 2019
Received in the financial year	31 December 2019
Capital Grant €	Nil
Restriction on use	National Lottery
<b>Agency</b>	<b>HSE (Shcpp)</b>
Sponsoring Government Department	Department of Health
Grant Programme	Sexual Health & Crisis Pregnancy Programme
Total Grant in the year €	1,072
Deferred to 2020 €	14,820
Total Grant received in the year €	15,892
Expenditure in the year €	1,072
Term	Continuing
Received in the financial year	31 December 2019
Capital Grant	Nil
Restriction on use	Sexual Health & Crisis Pregnancy Programme

# DUBLIN AIDS ALLIANCE CLG T/A HIV IRELAND

## NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2019

Agency	HSE
Sponsoring Government Department	Department of Health
Grant Programme	Sexual Health & Crisis Pregnancy Programme
Total Grant recognised in the year €	0
Deferred to 2020	20,000
Total Grant received in the year €	20,000
Expenditure in the year €	0
Term	2019
Received in the financial year	31 December 2019
Capital Grant €	0
Restriction on use	Sexual Health & Crisis Pregnancy Programme

### 12. OTHER GRANT INCOME

St Stephens Green Trust

	2019 €	2018 €
Income	-	5,000
Expenditure	-	(4,756)
	<u>-</u>	<u>244</u>
	<u>-</u>	<u>244</u>

### 13. RESERVES

	2019 €	2018 €
At 1 January 2019	111,313	70,652
Surplus for the financial year	49,802	40,661
	<u>161,115</u>	<u>111,313</u>
At 31 December 2019	<u>161,115</u>	<u>111,313</u>

### 14. FUNDS

#### 14.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds €	Total Funds €
At 1 January 2018	70,652	70,652
Movement during the financial year	40,661	40,661
	<u>111,313</u>	<u>111,313</u>
At 31 December 2018	111,313	111,313
Movement during the financial year	49,802	49,802
	<u>161,115</u>	<u>161,115</u>
At 31 December 2019	<u>161,115</u>	<u>161,115</u>



# DUBLIN AIDS ALLIANCE CLG T/A HIV IRELAND

## NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2019

### 14.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 January 2019 €	Income €	Expenditure €	Transfers between funds €	Balance 31 December 2019 €
Restricted	-	887,654	887,654	-	-
<b>Unrestricted Income</b>					
Unrestricted General	111,313	131,010	81,208	-	161,115
<b>Total Funds</b>	<b>111,313</b>	<b>1,018,664</b>	<b>968,862</b>	<b>-</b>	<b>161,115</b>

### 14.3 ANALYSIS OF NET ASSETS BY FUND

	Current assets €	Current liabilities €	Total €
Unrestricted general funds	344,399	(183,284)	161,115
	<b>344,399</b>	<b>(183,284)</b>	<b>161,115</b>

### 15. STATUS

The charity is limited by guarantee not having a share capital.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding € 1.

### 16. RELATED PARTY TRANSACTIONS

No members of the Board of Directors received any remuneration during the year (2018 - €Nil) in their capacity as a committee member which is completely voluntary in nature.

### 17. CASH AND CASH EQUIVALENTS

	2019 €	2018 €
Cash and bank balances	<b>293,300</b>	240,387

### 18. POST-BALANCE SHEET EVENTS

In the first half of 2020, the Covid-19 virus spread worldwide. In common with many other countries, the Irish government issued guidance and restrictions on the movement of people designed to slow the spread of this virus. In early March 2020, many businesses closed voluntarily and throughout the month more restrictions were placed on people and businesses. On 28th March, all "non-essential" businesses were ordered to close temporarily. The impact on the company has been the closure of its premises with staff working from home. Whilst the company has remained operational there will be a very significant reduction in fundraising income with in particular the cancellation of the 'Red Ball' for 2020. At the time of approving the financial statements, there is uncertainty regarding how the balance sheet may be impacted based on events since the year end and as a result an estimate of its financial effect cannot be made.

### 19. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the Board of Directors on 28 May 2020.

DUBLIN AIDS ALLIANCE CLG T/A HIV IRELAND

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2019

NOT COVERED BY THE REPORT OF THE AUDITORS

# **DUBLIN AIDS ALLIANCE CLG T/A HIV IRELAND** **SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**

Operating Statement

for the financial year ended 31 December 2019

	2019 €	2018 €
<b>Income</b>		
Donations & Fundraising	119,992	76,244
HSE Dublin North City Social Inclusion	307,994	308,000
HSE National Social Inclusion	22,000	22,000
HSE Know Now (SHCPP)	137,433	129,310
HSE (SHCPP)	1,072	-
HSE G Campaign	-	3,840
D.S.P. Community Employment Scheme	234,349	233,537
HSE (NICDATF)	68,400	68,400
Tusla	1,200	1,200
MAC AIDS Fund	29,187	37,658
Open Society Fund	19,492	15,112
Department of Health National Lottery	3,922	2,178
St Stephens Green Trust	-	5,000
Other grants	62,605	23,401
Rent receivable	5,838	8,770
Training Fees	5,180	10,335
	<b>1,018,664</b>	<b>944,985</b>
<b>Expenses</b>		
Wages and salaries	626,138	552,435
Social security costs	44,560	40,359
Staff training	1,195	3,842
Rent payable	36,470	36,530
Insurance	7,473	6,286
Light and heat	7,260	6,254
Repairs and maintenance	7,571	4,437
Printing, postage and stationery	2,263	3,347
Advertising	5,206	5,078
Programme / Project costs	172,069	221,614
Telephone	2,566	2,686
IT & Computer Maintenance	15,165	9,265
Travel & Accommodation	1,862	923
Legal and professional	28,765	1,975
Audit & Accountancy	4,610	4,652
Bank charges	454	525
Catering	2,686	1,601
General expenses	2,549	2,515
	<b>968,862</b>	<b>904,324</b>
<b>Net Surplus</b>	<b>49,802</b>	<b>40,661</b>

