

DUBLIN AIDS ALLIANCE CLG T/A HIV IRELAND

(A company limited by guarantee, not having a share capital)

Annual Report and Financial Statements

for the year ended 31 December 2018

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
(A company limited by guarantee, not having a share capital)
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DUBLIN AIDS ALLIANCE CLG T/A HIV IRELAND

(A company limited by guarantee, not having a share capital)

REFERENCE AND ADMINISTRATIVE INFORMATION

Directors

Tim Lee
Bernard Condon
Jeanne McDonagh
Claire Power
Fergal O'Sullivan
Patrick Mallon (Appointed 30 January 2018)
Gerard Kennedy (Appointed 29 May 2018)
Paul Quigley (Resigned 30 January 2018)
Stephen Rourke (Resigned 30 January 2018)
Annmarie O'Connor (Resigned 30 January 2018)

Company Secretary

Gerard Kennedy (Appointed 12 November 2018)
Jeanne McDonagh (Resigned 12 November 2018)

Charity Number

CHY 10858

Charities Regulatory Authority Number

20028435

Company Number Registered Office

206162
70 Eccles Street,
Dublin 7

Auditors

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

Bankers

Bank of Ireland
College Green
Dublin 2

Solicitors

Waters & Co.
6 Exchequer Street
Dublin 2

DUBLIN AIDS ALLIANCE CLG T/A HIV IRELAND

(A company limited by guarantee, not having a share capital)

DIRECTORS' ANNUAL REPORT

for the year ended 31 December 2018

The directors present their Directors' Annual Report, combining the Directors' Report and Trustees' Report, and the audited financial statements for the year ended 31 December 2018.

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 31 December 2018.

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 is contributing to the implementation of a number of national and international health strategies and relevant policies including 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, The Dublin Declaration on Partnership to Fight HIV/AIDS in Europe and Central Asia, Ending AIDS: the 90-90-90 targets.

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

HIV Ireland has a longstanding and unique history of conducting community outreach with marginalised 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 2018, HIV Ireland conducted outreach to Baleskin Reception Centre for Asylum Seekers (Dublin) and to Mosney Reception Centre (County Meath) in order to promote sexual health testing and information 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 free HIV and STI service targeting intravenous drug users, the homeless, and migrants.

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, a training for trainers programme (Let's Talk About Safer Sex) for youth and community workers, and training on Chemsex (the use of drugs to facilitate sexual activity). Our primary focus for training delivery is the training of staff and professionals who may work with groups at risk of HIV and vulnerable to experiencing negative 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.

DUBLIN AIDS ALLIANCE CLG T/A HIV IRELAND

(A company limited by guarantee, not having a share capital)

DIRECTORS' ANNUAL REPORT

for the year ended 31 December 2018

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, conferences, seminars, and through our training and support services.

Structure, Governance and Management

Structure

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

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

Committees of the Board

Sub committees of the Board are established for good governance under code of practice as follows:

- Finance & Audit Committee
- Governance & Risk Committee

Financial Review

The results for the financial year are set out on page 12 and additional notes are provided showing income and expenditure in greater detail.

Income

The principle source of funding for the company is from the state amounting to €762,447 (2017: €721,184). Other income from Charitable Activities received during the year amounted to €106,294 (2017: €155,846). Additionally the Charity received income from donations and Legacies of €76,244 (2017: €11,050)

Financial Results

At the end of the year the company has assets of €268,587 (2017 - €188,679) and liabilities of €157,273 (2017 - €118,027). The net assets of the company have increased by €40,662.

Financial Position

The Retained Surplus / (Deficit) for the year amounted to €40,662 (2017: (€36,113) 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.

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

DUBLIN AIDS ALLIANCE CLG T/A HIV IRELAND

(A company limited by guarantee, not having a share capital)

DIRECTORS' ANNUAL REPORT

for the year ended 31 December 2018

Directors

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

Tim Lee
Bernard Condon
Jeanne McDonagh
Claire Power
Fergal O'Sullivan
Patrick Mallon (Appointed 30 January 2018)
Gerard Kennedy (Appointed 29 May 2018)
Paul Quigley (Resigned 30 January 2018)
Stephen Rourke (Resigned 30 January 2018)
Annmarie O'Connor (Resigned 30 January 2018)

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

The secretary who served during the year are was:

Gerard Kennedy (Appointed 12 November 2018)
Jeanne McDonagh (Resigned 12 November 2018)

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)

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.

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 (2017 - €Nil) in their capacity as director or trustee which is completely voluntary in nature.

Auditors

The auditors, Donal Ryan and Associates, have indicated their willingness to continue in office in accordance with the provisions of Section 380 of the Companies Act 2014.

DUBLIN AIDS ALLIANCE CLG T/A HIV IRELAND

(A company limited by guarantee, not having a share capital)

DIRECTORS' ANNUAL REPORT

for the year ended 31 December 2018

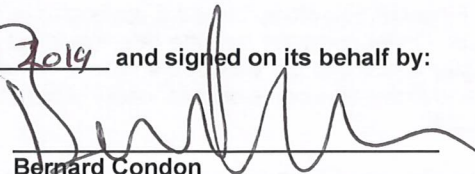
Accounting Records

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 14th May 2019 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, not having a share capital)
DIRECTORS' RESPONSIBILITIES STATEMENT
for the year ended 31 December 2018

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;
- 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.

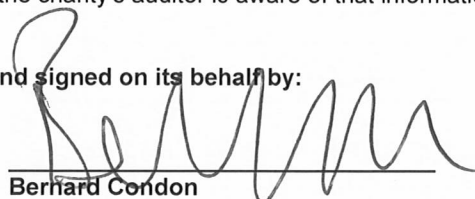
In so far as the directors are aware:

- 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 14 May 2019 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

(A company limited by guarantee, not having a share capital)

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 year ended 31 December 2018 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 2018 and of its net incoming resources for the 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

(A company limited by guarantee, not having a share capital)

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 8 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 the 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 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

(A company limited by guarantee, not having a share capital)

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 AITI

for and on behalf of

DONAL RYAN AND ASSOCIATES

Chartered Certified Accountants and Statutory Auditor

32 Manor Street

Dublin 7

D07Y6YK

Republic of Ireland

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DUBLIN AIDS ALLIANCE CLG T/A HIV IRELAND

(A company limited by guarantee, not having a share capital)

STATEMENT OF FINANCIAL ACTIVITIES


(Incorporating an Income and Expenditure Account)

for the year ended 31 December 2018

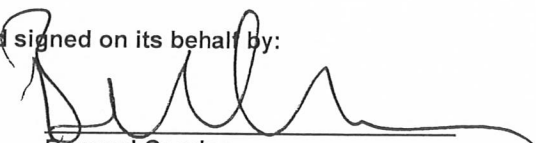
	Notes	Unrestricted Funds 2018 €	Restricted Funds 2018 €	Total 2018 €	Unrestricted Funds 2017 €	Restricted Funds 2017	Total 2017
Income							
Donations and legacies	4.1	76,244	-	76,244	11,050	-	11,050
Charitable activities	4.2						
- Grants from governments and other co-funders		19,105	849,636	868,741	19,951	857,079	877,030
Investments	4.3	-	-	-	122	-	122
Total income		95,349	849,636	944,985	31,123	857,079	888,202
Expenditure							
Raising funds	5.1	26,774	-	26,774	6,188	-	6,188
Charitable activities	5.2	27,913	849,636	877,549	61,048	857,079	918,127
Total Expenditure		54,687	849,636	904,323	67,236	857,079	924,315
Net income/(expenditure)		40,662	-	40,662	(36,113)	-	(36,113)
Transfers between funds		-	-	-	-	-	-
Net movement in funds for the year		40,662	-	40,662	(36,113)	-	(36,113)
Reconciliation of funds							
Balances brought forward at 1 January 2018	13	70,652	-	70,652	106,765	-	106,765
Balances carried forward at 31 December 2018		111,314	-	111,314	70,652	-	70,652

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

Approved by the Board of Directors on 14 May 2019 and signed on its behalf by:



Tim Lee
Director



Bernard Condon
Director

DUBLIN AIDS ALLIANCE CLG T/A HIV IRELAND

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BALANCE SHEET

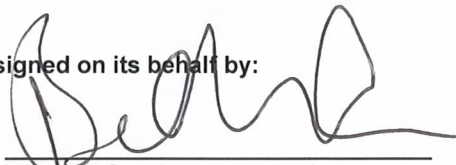
as at 31 December 2018

	Notes	2018 €	2017 €
Current Assets			
Debtors	9	28,200	14,107
Cash and cash equivalents		240,387	174,572
		<u>268,587</u>	<u>188,679</u>
Creditors: Amounts falling due within one year	10	<u>(157,273)</u>	<u>(118,027)</u>
Net Current Assets		<u>111,314</u>	<u>70,652</u>
Total Assets less Current Liabilities		<u>111,314</u>	<u>70,652</u>
Funds			
General fund (unrestricted)		111,314	70,652
Total funds	13	<u>111,314</u>	<u>70,652</u>

Approved by the Board of Directors on 14 May 2019 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 year ended 31 December 2018

	Notes	2018 €	2017 €
Cash flows from operating activities			
Net movement in funds		40,662	(36,113)
Interest receivable and similar income		-	(122)
		<u>40,662</u>	<u>(36,235)</u>
Movements in working capital:			
Movement in debtors		(14,215)	18,291
Movement in creditors		39,246	(103,118)
		<u>65,693</u>	<u>(121,062)</u>
Cash flows from investing activities			
Interest received		122	-
		<u>65,815</u>	<u>(121,062)</u>
Net increase in cash and cash equivalents		65,815	(121,062)
Cash and cash equivalents at 1 January 2018		174,572	295,634
Cash and cash equivalents at 31 December 2018	16	<u>240,387</u>	<u>174,572</u>

DUBLIN AIDS ALLIANCE CLG T/A HIV IRELAND

(A company limited by guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2018

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. 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 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.

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.

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.

DUBLIN AIDS ALLIANCE CLG T/A HIV IRELAND
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NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2018

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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.

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 €	2018 €	2017 €
Donations & Fundraising	<u>76,244</u>	<u>-</u>	<u>76,244</u>	<u>11,050</u>

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NOTES TO THE FINANCIAL STATEMENTS
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4.2	CHARITABLE ACTIVITIES		Unrestricted Funds €	Restricted Funds €	2018 €	2017 €
	State Funding		-	762,447	762,447	721,184
	ViiV Positive Action		-	-	-	12,500
	Other grants		-	34,419	34,419	33,456
	MAC AIDS Fund		-	37,658	37,658	39,640
	Open Society Fund		-	15,112	15,112	38,799
	National Conference on HIV & Stigma		-	-	-	11,500
	Rent receivable		8,770	-	8,770	8,380
	Training Fee		10,335	-	10,335	11,571
			<u>19,105</u>	<u>849,636</u>	<u>868,741</u>	<u>877,030</u>
4.3	INVESTMENTS		Unrestricted Funds €	Restricted Funds €	2018 €	2017 €
	Investments		-	-	-	122
5.	EXPENDITURE					
5.1	RAISING FUNDS	Direct Costs €	Other Costs €	Support Costs €	2018 €	2017 €
	Raising funds	-	26,774	-	26,774	6,188
5.2	CHARITABLE ACTIVITIES	Direct Costs €	Other Costs €	Support Costs €	2018 €	2017 €
	Staff Costs	537,637	-	55,156	592,793	618,033
	Staff Training	3,842	-	-	3,842	4,271
	Programme costs	196,321	-	-	196,321	217,468
	Premises & General Office	71,227	-	6,885	78,112	74,726
	Governance Costs (Note 5.4)	-	-	6,627	6,627	3,629
		<u>809,027</u>	<u>-</u>	<u>68,668</u>	<u>877,695</u>	<u>918,127</u>
5.3	SUPPORT COSTS		Charitable Activities €	Governance Costs €	2018 €	2017 €
	Rent		3,375	-	3,375	2,616
	Insurance		581	-	581	498
	Repairs & Maintenance		410	-	410	575
	Printing, Postage & Stationary		309	-	309	160
	IT & Computer Maintenance		856	-	856	342
	Travel & Accommodation		85	-	85	109
	Bank Charges		49	-	49	37
	Catering		148	-	148	108
	General Expenses		246	-	246	62
	Utilities		826	-	826	723
	Staff Costs		55,156	-	55,156	42,940
	Audit		-	4,652	4,652	3,850
	Legal & Professional Fees		-	1,975	1,975	(221)
			<u>62,041</u>	<u>6,627</u>	<u>68,668</u>	<u>51,799</u>

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5.4 GOVERNANCE COSTS	Direct Costs	Other Costs	Support Costs	2018	2017
	€	€	€	€	€
Audit	-	-	4,652	4,652	3,850
Legal & Professional Fees	-	-	1,975	1,975	(221)
	-	-	6,627	6,627	3,629

6. ANALYSIS OF SUPPORT COSTS

	Support 2018	Support Basis 2017 of
	€	€ Apportionment
Rent	3,375	2,616 Staff
Insurance	581	498 Staff
Repairs & Maintenance	410	575 Staff
Printing, Postage & Stationary	309	160 Staff
IT & Computer Maintenance	856	342 Staff
Travel & Accommodation	85	109 Staff
Bank Charges	49	37 Staff
Catering	148	108 Staff
General Expenses	246	62 Staff
Utilities	826	723 Staff
Staff Costs	55,156	42,940 Staff
Audit	4,652	3,850
Legal & Professional Fees	1,975	(221)
	68,668	51,799

Support overheads are apportioned on the basis of support staff as a percentage of total staff.

7. EMPLOYEES AND REMUNERATION

Number of employees

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

	2018	2017
	Number	Number
Community Support	2	3
Administration including Executive Director	3	4
Prevention, Education and Training	2	3
Community Employment Scheme including Supervisor	14	15
	21	25

The staff costs comprise:

	2018	2017
	€	€
Wages and salaries	552,434	575,481
Social security costs	40,358	42,552
	592,792	618,033

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NOTES TO THE FINANCIAL STATEMENTS
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8. EMPLOYEE AND REMUNERATION CONTINUED

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

	Number of Employees	Number of Employees
Band €60,000 to €70,000	2	2
Band €70,000 to €80,000	1	1

No members of the Board of Directors received any remuneration or expenses during the year (2017 - €Nil) in their capacity as director or trustee which is completely voluntary in nature.

9. DEBTORS

	2018 €	2017 €
Trade debtors	1,957	666
Prepayments	19,197	13,441
Accrued Income	7,046	-
	28,200	14,107

10. CREDITORS

Amounts falling due within one year	2018 €	2017 €
Trade creditors	9,859	12,215
Taxation and social security costs	5,239	11,656
Advance Funding	105,156	68,528
Accruals	9,146	16,267
Deferred Income	27,873	9,361
	157,273	118,027

11. State Funding

Agency	HSE
Sponsoring Government Department	Department of Health
Grant Programme	Social Inclusion
Total Grant in the year €	330,000
Expenditure in the year €	330,000
Term	Expires 31 December 2018
Received in the year	31 December 2018
Capital Grant	Nil
Restriction on use	Social Inclusion

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NOTES TO THE FINANCIAL STATEMENTS
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Agency	DSP
Sponsoring Government Department	Department of Employment Affairs & Social Protection
Grant Programme	Community Employment Scheme
Total Grant in the year €	233,538
Expenditure in the year €	233,538
Term	Expires 15 February 2019
Received in the year	31 December 2018
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 2018
Received in the year	31 December 2018
Capital Grant	Nil
Restriction on use	NICDATF
Agency	HSE
Sponsoring Government Department	Department of Health
Grant Programme	Sexual Health & Crisis Pregnancy Programme
Total Grant in the year €	153,261
Deferred to 2019	23,951
Total Grant recognised in the year €	129,310
Expenditure in the year €	129,310
Term	Expires 31 December 2018
Received in the year	31 December 2018
Capital Grant	Nil
Restriction on use	Sexual Health & Crisis Pregnancy Programme

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NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2018

continued

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 2018
Received in the year	31 December 2018
Capital Grant	Nil
Restriction on use	Family Support Services

Agency	HSE
Sponsoring Government Department	Department of Health
Grant Programme	Health & Well Being
Total Grant in the year €	6,100
Deferred to 2019	3,922
Total Grant recognised in the year €	2,178
Expenditure in the year €	2,178
Term	Expires 31 December 2018
Received in the year	31 December 2018
Capital Grant	Nil
Restriction on use	National Lottery

Agency	HSE
Sponsoring Government Department	Department of Health
Grant Programme	Health & Well Being
Total Grant in the year €	5,250
Deferred to 2019	1,410
Total Grant recognised in the year €	3,840
Expenditure in the year €	3,840
Term	Expires 31 December 2018
Received in the year	31 December 2018
Capital Grant	Nil
Restriction on use	G. Campaign

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NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2018

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12. OTHER GRANT INCOME

St Stephens Green Trust

	2018 €	2017 €
Income	5,000	-
Expenditure	(4,756)	-
	<u>244</u>	<u>-</u>

13. FUNDS

13.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds €	Total Funds €
At 1 January 2017	106,765	106,765
Movement during the financial year	(36,113)	(36,113)
At 31 December 2017	70,652	70,652
Movement during the financial year	40,662	40,662
At 31 December 2018	<u>111,314</u>	<u>111,314</u>

13.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 January 2018 €	Incoming resources €	Resources expended €	Transfers between funds €	Balance 31 December 2018 €
Restricted	-	849,636	(849,636)	-	-
Unrestricted income					
Unrestricted General	70,652	95,349	(54,687)	-	111,314
Total funds	<u>70,652</u>	<u>944,985</u>	<u>904,323</u>	<u>-</u>	<u>111,314</u>

13.3 ANALYSIS OF NET ASSETS BY FUND

	Current assets €	Current liabilities €	Total €
Unrestricted general funds	268,587	(157,273)	111,314
	<u>268,587</u>	<u>(157,273)</u>	<u>111,314</u>

14. STATUS

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

The liability of the members is limited.

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

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NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2018

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15. RELATED PARTY TRANSACTIONS

No members of the Board of Directors received any remuneration during the year (2017 - €Nil) in their capacity as a committee member which is completely voluntary in nature.

16. CASH AND CASH EQUIVALENTS	2018	2017
	€	€
Cash and bank balances	<u>240,387</u>	<u>174,572</u>

17. POST-BALANCE SHEET EVENTS

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

18. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the Board of Directors on 14 May 2019.

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SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2018

NOT COVERED BY THE REPORT OF THE AUDITORS

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SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

Operating Statement

for the year ended 31 December 2018

	2018 €	2017 €
Income		
Donations & Fundraising	76,244	11,050
HSE Dublin North City Social Inclusion	308,000	280,000
HSE National Social Inclusion	22,000	65,000
HSE Know How	129,310	75,089
D.S.P. Community Employment Scheme	233,537	231,495
HSE (NICDATF)	68,400	68,400
Tusla	1,200	1,200
MAC AIDS Fund	37,658	39,640
Open Society Fund	15,112	38,799
Department of Health National Lottery	2,178	-
HSE G Campaign	3,840	-
St Stephens Green Trust	5,000	-
Other grants	23,401	57,456
Rent receivable	8,770	8,380
Training Fees	10,335	11,571
	<u>944,985</u>	<u>888,080</u>
Expenses		
Wages and salaries	552,434	575,481
Social security costs	40,358	42,552
Staff training	3,842	4,271
Rent payable	36,530	36,166
Building Reinstatement Provision	-	1,211
Insurance	6,286	7,114
Light and heat	6,254	7,787
Repairs and maintenance	4,437	8,210
Printing, postage and stationery	3,347	2,289
Advertising	5,078	6,188
Programme / Project costs	221,614	217,468
Telephone	2,686	2,541
IT & Computer Maintenance	9,265	4,883
Travel & Accommodation	923	1,563
Legal and professional	1,975	(221)
Audit & Accountancy	4,652	3,850
Bank charges	525	524
Catering	1,601	1,547
General expenses	2,516	891
	<u>904,323</u>	<u>924,315</u>
Miscellaneous income		
Other interest	-	122
Net surplus/(deficit)	<u>40,662</u>	<u>(36,113)</u>

