

Registration number 206162
Charity number CHY 10858

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

Directors' Report and Financial Statements

for the year ended 31 December 2016

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

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

Directors	Seamus Kennedy	Resigned 14 September 2016
	Stephen Rourke	
	Paul Quigley	
	Annmarie O'Connor	
	Claire Power	Appointed 28 March 2017
	Emiline Le Prince	Resigned 14 September 2016
	Jeanne McDonagh	
	Robert Jordan	Resigned 14 September 2016
	Bernard Condon	
	Fergal O'Sullivan	Appointed 3 February 2016
Secretary	Jeanne McDonagh	
Company number	206162	
Charity Number	CHY 10858	
Charity Regulatory Authority Number (CRA No.)	20028435	
Registered office	70 Eccles Street Dublin 7	
Auditors	Donal Ryan & Associates Chartered Certified Accountants & Statutory Auditor 32 Manor Street Dublin 7	
Business address	70 Eccles Street Dublin 7	
Bankers	Bank of Ireland College Green Dublin 2	
	Permanent TSB 12-13 O'Connell Street Dublin 1	
Solicitors	Waters & Co. 6 Exchequer Street Dublin 2	

DUBLIN AIDS ALLIANCE CLG T/A HIV IRELAND
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Directors' report
for the year ended 31 December 2016

The directors present their report and the audited financial statements for the year ended 31 December 2016.

Companies Act 2014

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

Structure and governance

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

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

Principal activities and operating review

The company's objects and principal activities are:

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

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

All of us working within the area of HIV seek to challenge HIV related stigma. We aim to make HIV a health issue rather than a question of morality, culture, or lifestyle. There are many practical responses to challenging stigma, and we have encapsulated these within campaigns of providing solidarity and support for people living with HIV, increasing our own knowledge of HIV and the visibility of HIV within society, and challenging HIV related stigma and discrimination as and when we encounter it. We take a pragmatic approach to the need for health & wellbeing services that can reach people who are marginalised, and at high risk of HIV infection.

Fundamental to our approach is a belief that society should respond to HIV by accepting people living with HIV as equal human beings who are not defined by their HIV status. The people we work with have a right to education, a right to make informed decisions about their own lives, and a right to be respected and listened to. We have a responsibility to promote and encourage this response to HIV. It is this fundamental belief, supported by almost 30 years of experience and expertise, that will continue to underpin everything we do.

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Directors' report
for the year ended 31 December 2016

..... continued

Service Delivery 2016

HIV Ireland's service delivery for 2016 is set out below. HIV Ireland is contributing to the implementation of several national health strategies and relevant policies including Healthy Ireland: A Framework for Improved Health and Wellbeing 2013 - 2025, the National Sexual Health Strategy 2015-2020, the National Drugs Strategy (interim) 2009 - 2016, and the National Hepatitis C Strategy 2011 - 2014.

Community Support Services

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.

People Living with HIV

In 2016, HIV Ireland supported a total of 412 people living with HIV (308 Males and 104 Females) with a total of 2,022 interventions (an average of 4.9 interventions per person). Interventions related to advocacy and mediation, counselling, 1-to-1 support for PLWHIV, and information queries.

Advocacy and Mediation interventions in 2016 related to HIV stigma and discrimination cases and complaints, housing and homelessness, Direct Provision Centres for Asylum Seekers, and Social Protection. Support interventions centred on disclosure in both personal and formal settings and on accessing peer support. Information interventions related mostly to health/life insurance, disclosure to potential employees, social welfare queries, and on providing information and orientation to those seeking to move to, or return to, Ireland. Where possible, staff seek to ascertain every clients' current health status in the event that further HIV or other medical interventions may be required. This is particularly so with vulnerable groups such as people who are homeless, people who use drugs, and migrants navigating the Irish health system.

Capacity Building of People Living with HIV

In 2016, HIV Ireland continued to work closely with, and support, Positive Now and the All-Ireland Network of People Living with HIV. During 2016, Positive Now continued to work to increase the number of network affiliates. HIV Ireland supported Positive Now in holding support/social groups for their peers and in providing peer support for the newly diagnosed. Positive Now also engaged with a wide variety of agencies, businesses, media outlets, and researchers looking for PLWHIV representation and/or to conduct specific pieces of work.

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First All-Ireland Conference for People Living with HIV

HIV Ireland also supported Positive Now and Positive Life (NI) in holding the first ever conference for people living with HIV in the Republic of Ireland and Northern Ireland. Held on February 27th at the Academy Hotel in Dublin, the conference attracted 86 PLWHIV from around the country. A pre-conference social event the prior evening was attended by 66 PLWHIV. Conference topics included: The Human Immunodeficiency Virus: Host Pathogen Interactions (Eoin McReamonn, TCD); Whose Voice? Whose Ideas?: Reflections on the Potentials of Collaborative Research (Dr Aislinn O'Donnell, University of Limerick); and Sharing Information Between Health Professionals - Changing the Culture (Dr Say Pheng Quah, Royal Victoria Hospital Belfast). A facilitated session on HIV Activism was included on the day. A post-conference webinar on the Criminalisation of HIV Transmission was held by Eddie Matthews, BL, on the Positive Now website in May. In November, HIV Ireland facilitated a follow-up seminar for PLWHIV on The Immune System and Viruses which was held by Eoin MacReamoinn. In October, HIV Ireland and Positive Now conducted a joint vox-pop in two busy shopping districts in inner-city Dublin looking at public opinions and knowledge on issues surrounding HIV. A total of 238 individuals were approached and 55 responded (23%). Results of the 'vox-pop' fed into the development of Positive Now's key public messages.

Community HIV and STI Testing

In 2016, HIV Ireland conducted free HIV and STI testing in Dublin and partnered with both the Red Door Project and Our Lady of Lourdes Hospital (Drogheda) in beginning a six-month pilot testing service targeting intravenous drug users and/or the homeless as well as those coming from countries where HIV is endemic.

Dublin Testing Service

Our Community HIV and STI Testing Service in Dublin operates in our building and is run in conjunction with the GUIDE Clinic (St. James's Hospital). It is a low-threshold service, under pinned by a street outreach service which targets at risk communities. During the registration process, participants are given an anonymous profile form to complete on their personal smart-phones or on tablets provided by HIV Ireland; this allows us to ascertain unique information on those coming in for testing, giving us an overall picture, and profile, of our testing participants.

Drogheda Testing Service

In 2016, HIV Ireland partnered with the Red Door Project and Our Lady of Lourdes Hospital in Drogheda to pilot a once a month free HIV and STI Testing service targeting intravenous drug users and/or the homeless as well as migrants, particularly those coming from countries where HIV is endemic. At the end of 2016, five of the six pilot sessions have been conducted. A full statistical report on the pilot service will be available in our 2017 annual report.

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Directors' report
for the year ended 31 December 2016

..... continued

Community Outreach

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 2016, HIV Ireland extended its outreach service 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 extended to the streets of Drogheda, County Louth, where HIV Ireland outreach workers, along with outreach workers from the Red Door Project, jointly promoted our pilot free HIV and STI service targeting intravenous drug users, the homeless, and migrants (see above). In total, 38 street outreach sessions were conducted in 2016.

General Public

Our Community Support staff field calls, emails, and walk in queries from the general public which includes the significant others, family, and friends of people living with HIV, a variety of professionals, as well as individuals looking for information on HIV and other STIs. In 2016, there were a total of 347 interventions with the general public. The vast majority of these were questions relating to HIV and STI risks, and how to support clients living with HIV as well as their friends, family, and partners.

Education and Training

HIV Ireland's education and training services provide and deliver training on a broad range of topics including HIV, hepatitis, sexually transmitted infections (STIs), sexual health, training for counsellors, psychotherapists and mental health professionals, a training for trainers programme (Let's Talk About...Safer Sex) for youth and community workers, and training on good practice in developing a sexual health policy. Groups and organisations accessing our training include statutory bodies, voluntary agencies, youth and community groups, private sector organisations, healthcare professionals and education centres. In 2016, the primary focus for training delivery was the training of staff and professionals who work with groups at risk of HIV and poorer sexual health outcomes. HIV Ireland also works in partnership with a range of organisations in the provision and delivery of training including the Irish Family Planning Association, the National Youth Council of Ireland, and Foróige.

Training Delivery 2016

A total of 27 various education and training programmes were delivered in 2016 to a total of 450 participants, involving approximately 87 organisations and professional and voluntary groups.

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Directors' report
for the year ended 31 December 2016

..... continued

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

Four of these programmes were delivered in 2016 to a total of 34 participants. One programme was delivered in partnership with Kildare Youth Service, one in partnership with East Wicklow Youth Service, one in partnership with Pavee Point and the Eastern Region Travellers Health Network, and the fourth as part of our annual calendar of training.

Good Practice in Developing a Sexual Health Policy

This new training was developed in partnership with the National Youth Council of Ireland (NYCI) and was piloted in February 2016. Following feedback from the participants who attended the pilot training, improvements were implemented and a second training day was held in September 2016.

Free Condoms Service and Outreach

HIV Ireland sexual health outreach services are focused mainly on key population groups at risk of HIV and STI infection. Services include the distribution of HIV and sexual health information and free condoms and lube, which are also available as a walk-in service in the offices of HIV Ireland. Condoms are also provided on request from a range of organisations who wish to provide this service to their service users. In 2016, a total of 20,433 free condoms were distributed.

Free Resources Service

HIV Ireland stocks a range of resources including information booklets, leaflets, DVDs and other materials on HIV, hepatitis and sexual health for general distribution. This service is accessed by a range of organisations including youth organisations, NGOs and community organisations, colleges, schools, statutory agencies and the general public. Information leaflets and booklets are also distributed at key events annually such as Irish AIDS Day and World AIDS Day activities, SHAG week in third-level colleges, community health initiatives and events, conferences, seminars, and through our training and support services. In 2016, this continued to be a popular service with 23,800 information leaflets, booklets, posters, red ribbons and DVDs distributed, and supporting requests from 79 organisations/events.

NewsDesk Weekly

The HIV Ireland NewsDesk Weekly includes news and updates on relevant national, European and international news and policy issues on HIV, hepatitis and sexual health-related issues. This service is provided free by HIV Ireland to a range of organisations and individuals involved and interested in these areas, and offers a summary of relevant weekly news highlights from various sources including national and local print media, and related-websites. 44 editions of NewsDesk Weekly were published in 2016. Individuals and organisations can subscribe to the NewsDesk through the HIV Ireland website.

Future developments

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

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Directors' report
for the year ended 31 December 2016

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Results for the year

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

The retained surplus for the financial year amounted to €18,402 (2015: €40,492) and this was transferred to reserves at the year end. The principle source of funding for the company is from the state amounting to €669,183 (2015: €663,977). Other grants, rent receivable, training fees and deposit interest received during the year amounted to €166,236 (2015: €124,935).

At the end of the year the company had assets of €327,910 (2015: €264,675) and liabilities of €221,146 (2015: €176,313). The net funds of the company have increased by €18,402, (2015: decreased by €40,492) and the directors are satisfied with the level of retained reserves at the year end.

Reserves policy

The charity needs reserves to:

- Ensure the charity can continue to provide a stable service to those who need them;
- Meet contractual obligations as they fall due;
- Meet unexpected costs;
- Provide working capital when funding is paid in arrears;
- Meet the costs of winding up in the event that was necessary;
- Be adequate to cover 12 months of current expenditure.

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

Research and development

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

Principal risks & uncertainties

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

The company mitigates these risks as follows:

- 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.

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Directors' report
for the year ended 31 December 2016

..... continued

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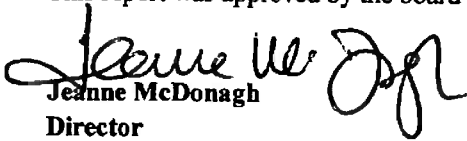
Directors' report
for the year ended 31 December 2016

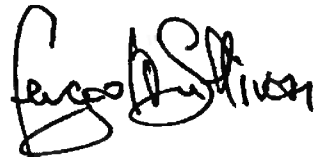
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Auditors

In accordance with Section 383 (2) of the Companies Act 2014, the auditors, Donal Ryan & Associates, will continue in office.

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


Jeanne McDonagh
Director


Fergal O'Sullivan
Director

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

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

Irish Company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with Companies Act 2014 and accounting standards issued by the Financial Reporting Council (and promulgated by the Association of Chartered Certified Accountants) including FRS 102 The Financial Reporting Standard applicable in the UK and Ireland (Generally Accepted Accounting Practice in Ireland) as modified by the Statement of Recommended Practice "Accounting and Reporting by Charities" effective 1 January 2015. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as to the financial year end and of the surplus or deficit of the company for the financial year and otherwise comply with the Companies Act 2014.

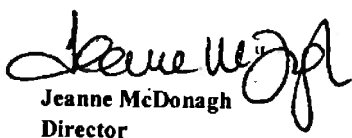
In preparing those financial statements, the directors are required to:

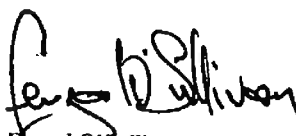
- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect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

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

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

On behalf of the board


Jeanne McDonagh
Director


Fergal O'Sullivan
Director

Date:

28/06/17

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

We have audited the financial statements DUBLIN AIDS ALLIANCE CLG T/A HIV IRELAND for the year ended 31 December 2016, which comprises of the statement Financial Activities and Income and Expenditure Account, the Balance Sheet, the Statement of Changes in Equity, the cash flow statement and the related notes.

The financial reporting framework that has been applied in their preparation is Irish law and accounting standards issued by the Financial Reporting Council (and promulgated by the Association of Chartered Certified Accountants) (Generally Accepted Accounting Practice in Ireland), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland as modified by the Statement of Recommended Practice "Accounting and Reporting by Charities" effective 1 January 2015.

This report is made solely to the company's members as a body in accordance with Section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters that we are required to state to them in the audit report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company or the company's members as a body for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

As explained more fully in the directors' Responsibilities Statement the company's directors are responsible for the preparation of the financial statements giving a true and fair view and otherwise comply with the Companies Act 2014. Our responsibility is to audit and express an opinion on the financial statements in accordance with Irish law and International Standards on Auditing (Ireland and UK). Those standards require us to comply with the Auditing Practice's Board's Ethical Standards for Auditors including "APB Ethical Standard - Provisions Available for Small Entities (Revised)", in the circumstances set out in note 20 to the financial statements.

Scope of the audit of the financial statements

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

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

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

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2016 and its surplus for the year then ended; and
- have been properly prepared in accordance with the relevant financial reporting framework and, in particular, with the requirements of the Companies Act 2014

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

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

Matters on which we are required to report by exception

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

Signed by:



Donal Ryan FCCA AITI

For and on behalf of:

Donal Ryan & Associates

Chartered Certified Accountants & Statutory Auditor

**32 Manor Street
Dublin 7**

Date:

4/7/17

DUBLIN AIDS ALLIANCE CLG T/A HIV IRELAND
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Statement of Financial Activities (including Income & Expenditure)
for the year ended 31 December 2016

		2016 Restricted funds €	2016 Unrestricted funds €	2016 Total €	2015 Total €
	Notes				
Income From:					
<i>Incoming resources from generated funds:</i>					
Donations and fundraising income	3		3,619	3,619	3,969
Deposit Interest	3		363	363	1,249
<i>Incoming resources from charitable activities:</i>					
State Funding	3	669,183		669,183	663,977
Other Grants	3		65,674	65,674	40,206
MAC AIDS Fund	3		32,927	32,927	51,730
Open Society Fund	3		38,909	38,909	10,319
Rents and charges	3		9,039	9,039	8,482
Training Fees	3		15,705	15,705	8,980
Total Income		<u>669,183</u>	<u>166,236</u>	<u>835,419</u>	<u>788,912</u>
Expenditure on:					
Governance Costs	4		7,648	7,652	11,636
Direct Charitable Expenditure	4	669,183	140,186	809,373	817,768
Other Resources Expended			-	-	-
Total Expenditure		<u>(669,183)</u>	<u>(147,834)</u>	<u>(817,017)</u>	<u>(829,404)</u>
Net Income		<u>-</u>	<u>18,402</u>	<u>18,402</u>	<u>(40,492)</u>

The notes on pages 18 to 29 form an integral part of these financial statements.

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Statement of Financial Activities (including Income & Expenditure)
for the year ended 31 December 2016

	Notes	2016 Restricted funds €	2016 Unrestricted funds €	2016 Total €	2015 Total €
Net Movement in Funds		-	18,402	-	(40,492)
Reconciliation of Funds					
Total Funds Brought Forward		-	88,362	88,362	128,854
Total Funds Carried Forward		-	106,764	106,764	88,362

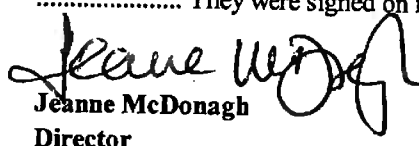
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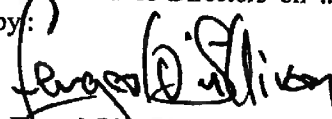
DUBLIN AIDS ALLIANCE CLG T/A HIV IRELAND
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Balance sheet
as at 31 December 2016

	Notes	2016 €	2015 €
Current assets			
Debtors	10	32,276	23,497
Cash at bank and in hand		295,634	241,178
		<u>327,910</u>	<u>264,675</u>
Creditors: amounts falling due within one year	11	(221,146)	(176,312)
Net current assets		<u>106,764</u>	<u>88,362</u>
Total assets less current liabilities		<u>106,764</u>	<u>88,362</u>
Net assets		<u>106,764</u>	<u>88,362</u>
The funds of the charity			
Unrestricted funds	12	106,764	88,362
Total charity funds	13	<u>106,764</u>	<u>88,362</u>

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


Jeanne McDonagh
Director


Fergal O'Sullivan
Director

Date: 28th June 2017

The notes on pages 18 to 29 form an integral part of these financial statements.

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Statement of Changes in Funds
for the year ended 31 December 2016

	Unrestricted Funds €	Total €
At 1 January 2016	88,362	88,362
Retained surplus/(deficit) for the year	18,402	18,402
At 31 December 2016	<u>106,764</u>	<u>106,764</u>

The notes on pages 18 to 29 form an integral part of these financial statements.

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

Statement of Cashflows
for the year ended 31 December 2016

	Notes	2016	2015
		€	€
Cashflow from operating activities			
Cash generated from operations	14	54,456	(50,706)
Net increase in cash in the year		54,456	(50,706)
Cash at bank and in hand less overdrafts at beginning of year		241,178	291,883
Cash at bank and in hand less overdrafts at end of year		<u>295,634</u>	<u>241,178</u>
Consisting of:			
Cash at bank and in hand		<u>295,634</u>	<u>241,178</u>

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

Notes to the financial statements
for the year ended 31 December 2016

1. Statement of accounting policies

The audited financial statements have been prepared by DUBLIN AIDS ALLIANCE CLG T/A HIV IRELAND in accordance with accounting standards issued by the Financial Reporting Council, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") as modified by the Statement of Recommended Practice "Accounting and Reporting by Charities" effective 1 January 2015. Previously the company applied FRS 102 but did not apply the Statement of Recommended Practice "Accounting and Reporting by Charities". As a result of the adoption of the FRS 102 Charities SORP in the current period a change in accounting policy was required so as to ensure compliance with the Charities SORP. Details of the change in accounting policy and the related adjustments are detailed in Note 2. The charity has applied the Charities SORP on a voluntary basis as its application is not a requirement of the current regulations for charities registered in the Republic of Ireland however it is considered best practice. As noted below, the directors consider the adoption of the SORP requirements as the most appropriate accounting practice and presentation to properly reflect and disclose the activities of the organisation.

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

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

1.1. Basis of preparation

The audited financial statements have been prepared on the going concern basis under the historical cost convention (as modified by the revaluation of certain tangible fixed assets) and comply with the financial reporting standards of the Financial Reporting Council (and promulgated by the Association of Chartered Certified Accountants) as modified by the Statement of Recommended Practice "Accounting and Reporting by Charities" effective 1 January 2015 and the Companies Act 2014 except for the entity invoking the true and fair view override with regard to the profit and loss and balance sheet formats in Schedule 3 of the Companies Act 2014 as permitted in Section 3.4 of FRS 102 and Section 291 (5) of the Companies Act 2014.

In order for the financial statements to show a true and fair view the directors have determined the profit and loss format be re-named to an income and expenditure account detailing the income and expenditure by nature. Given that the company is a company limited by guarantee the capital and reserves section of the balance sheet has been adapted accordingly to reflect this fact. The directors consider that the layout adapted more correctly reflects the nature of entity given that the entity is a not-for-profit organisation which is limited by guarantee. To use the formats set out in Schedule 3 of Companies Act 2014 and Section 4 and 5 of FRS 102 would not result in the financial statements showing information that would allow the entity to show a true and fair view.

Going concern

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

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

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

Notes to the financial statements
for the year ended 31 December 2016

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1.2. Income Policy

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

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

-Deposit interest is included when receivable.

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

1.3. Expenditure

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

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

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

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

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

Notes to the financial statements
for the year ended 31 December 2016

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1.4. Fund Accounting

The following funds are operated by the Charity

Restricted Funds

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

Unrestricted Funds

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

Designated Funds

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

1.5. Taxation

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

1.6 Trade and other debtors

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

1.7. Cash & Cash equivalents

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

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

Notes to the financial statements
for the year ended 31 December 2016

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1.8. Trade and other creditors

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

2. Transition to Charities SORP (FRS 102)

Previously the company applied FRS 102 as its accounting framework but did not apply the Statement of Recommended Practice "Accounting and Reporting by Charities" effective 1 January 2015. As a result of adopting the Charities SORP (FRS 102) in the current period a change in accounting policy was required so as to ensure compliance with the Charities SORP FRS 102.

Under FRS 102 the company adopted an accounting policy to recognise all grants on an accruals basis as opposed to on a performance basis. However, under the FRS 102 Charities SORP all grants including capital grants should be recognised as income in the SOFA on a performance basis (i.e. 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). Given that the Charities SORP (FRS 102) represents best practice for all charities as it seeks to provide information relevant to the understanding of the directors and the performance and financial position of the Charity the directors believe the change in accounting policy is required.

There were no adjustments required on transitioning to the Charities SORP (FRS 102).

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Notes to the financial statements
for the year ended 31 December 2016

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3. Income

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

	2016	2015
	€	€
Source of Funding		
State Funding (see below)	669,183	663,977
Donations & Fundraising	3,619	3,969
Other grants	65,674	40,206
MAC AIDS Fund	32,927	51,730
Open Society Fund	38,909	10,319
Rent receivable	9,039	8,482
Training Fees	15,705	8,980
Deposit interest	363	1,249
	<u>835,419</u>	<u>788,912</u>

Grants and Other State Funding

	€	€
Name of State Agency:		
HSE		
DSP		
HSE		
E.T.B.		
Type of Funding:		
Social Inclusion	354,992	320,000
Community Employment Scheme	245,791	275,577
(NIC2-16)	68,400	68,400
Capital Assistance		10,319
	<u>669,183</u>	<u>663,977</u>

State Funding

Agency	HSE
Sponsoring Government Department	Department of Health
Grant Programme	Social Inclusion
Total Grant in the year €	354,992
Expenditure in the year €	354,992
Term	Expires 31 December 2016
Received in year ended	31 December 2016
Capital Grant	Nil
Restriction on use	Social Inclusion
Agency	DSP
Sponsoring Government Department	Department of Social Protection
Grant Programme	Community Employment Scheme

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

Notes to the financial statements
for the year ended 31 December 2016

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Total Grant in the year €	245,791
Expenditure in the year €	245,791
Term	Expires 17 February 2017
Received in year ended	31 December 2016
Capital Grant	Nil
Restriction on use	Staff Employment & Training

Agency	HSE
Sponsoring Government Department	Department of Health
Grant Programme	(NIC2-16)
Total Grant in the year €	68,400
Expenditure in the year €	68,400
Term	Expires 31 December 2016
Received in year ended	31 December 2016
Capital Grant	Nil
Restriction on use	(NIC2-16)

4. Expenditure on Charitable Activities

	Charitable Activities	Governance Costs	Total
	€	€	€
Costs directly allocated to activities			
Staff Costs	634,613	-	634,613
Staff Training	6,622	-	6,622
Support Costs (See note 5)	168,134	-	168,134
Audit	-	3,850	3,850
Legal & Professional Fees	-	3,798	3,798
Total 2016	809,369	7,648	817,017
Total 2015	817,768	11,636	829,404

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

Notes to the financial statements
for the year ended 31 December 2016

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5. Expenditure on Charitable Activities

Where support costs are attributable to a particular activity the costs are allocated to that activity. Where support costs are incurred to further more than one activity, they are apportioned between the relevant activities based on the below measures:

	Charitable Activities 2016 €	Total 2016 €
Costs directly allocated to activities		
Rent	31,182	31,182
Insurance	4,915	4,915
Utilities	9,286	9,286
Repairs & Maintenance	6,279	6,279
Printing, Postage & Stationary	2,693	2,693
Fundraising & Advertising	5,482	5,482
Programme Costs	98,827	98,827
IT & Computer Maintenance	4,462	4,462
Travel & Accommodation	2,321	2,321
Bank Charges	450	450
Catering	1,834	1,834
General Expenses	403	403
	<u>168,134</u>	<u>168,134</u>

6. Operating profit/(loss)

	2016 €	2015 €
Operating profit/(loss) is stated after charging:		
Auditors' remuneration	3,850	3,850
Non Audit Services	<u>-</u>	<u>-</u>

DUBLIN AIDS ALLIANCE CLG T/A HIV IRELAND
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Notes to the financial statements
for the year ended 31 December 2016

..... continued

7. Employees

Number of employees

The average monthly numbers of employees of the company in the financial year was 25 (2015 : 23) and is analysed in to the following categories:

	Company Number	DSP/TEN Number	2016 Number	2015 Number
Community Support & Fundraising	2	4	6	6
Administration	1	9	10	10
Prevention Education Training	4	5	9	9
	<u>7</u>	<u>18</u>	<u>25</u>	<u>25</u>

Employment costs	Company €	DSP/TEN €	2016 €	2015 €
Wages and salaries	353,910	237,426	591,336	600,606
Social welfare costs	35,537	7,740	43,277	43,052
	<u>389,447</u>	<u>245,166</u>	<u>634,613</u>	<u>643,658</u>

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

	2016	2015
Services	7	7
Administration	5	5
	<u>12</u>	<u>12</u>

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

	2016	2015
Bands of €10,000 exceeding €60,000	No. of Employees	
€60,000 to €70,000	2	0
€70,000 to €80,000	1	1
€80,000 to €90,000	0	0
€90,000 to €100,000	0	0
€100,000 to €110,000	0	0

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

Notes to the financial statements
for the year ended 31 December 2016

..... continued

	2016	2015
	€	€
Employer Pension Contributions		
Total Employer Pension Contributions amount to	-	-

8. Directors of the Company

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

No members of the Board of Directors received any remuneration during the year (2015 - €Nil) in their capacity as a committee member which is completely voluntary in nature.

9. Taxation

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

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

10. Debtors

	2016	2015
	€	€
Debtors	15,849	529
Prepayments and accrued income	16,427	22,968
	<u>32,276</u>	<u>23,497</u>

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

DUBLIN AIDS ALLIANCE CLG T/A HIV IRELAND
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Notes to the financial statements
for the year ended 31 December 2016

..... continued

11. Creditors: amounts falling due within one year	2016	2015
	€	€
<i>Other creditors</i>		
Trade creditors	10,571	7,558
Advance Funding	149,324	105,905
Accruals and deferred income	60,437	62,850
<i>Taxation creditors</i>		
PAYE/PRSI	814	-
	<u>221,146</u>	<u>176,313</u>
12. Analysis of Net Assets between Funds	General Funds	Total
	€	€
At 1 January 2016	88,362	88,362
Retained surplus/(deficit) for the year	18,402	18,402
At 31 December 2016	<u>106,764</u>	<u>106,764</u>
The General reserve represents the unrestricted funds of the charity. All restricted funds are deferred to the year of matching expenditure and are included in deferred income.		
13. Reconciliation of movements in members' funds	2016	2015
	€	€
Surplus/(deficit) for the year	18,402	(40,492)
Opening members' funds	88,362	128,854
Closing members' funds	<u>106,764</u>	<u>88,362</u>

DUBLIN AIDS ALLIANCE CLG T/A HIV IRELAND
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Notes to the financial statements
for the year ended 31 December 2016

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

	2016	2015
	€	€
Net Incoming Resources	18,402	(40,492)
(Increase) in trade debtors	(15,320)	(379)
Decrease in other debtors	6,541	(11,175)
Increase in Account creditors	3,013	(1,071)
Increase in other creditors	41,820	2,411
Net cash generated from operating activities	<u>54,456</u>	<u>(50,706)</u>

15. Financial commitments

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

16. Capital commitments

There were no capital commitments at the year end.

17. Analysis of changes in net funds

	Opening balance	Cash flows	Closing balance
	€	€	€
Cash at bank and in hand	241,178	54,456	295,634
Net funds	<u>241,178</u>	<u>54,456</u>	<u>295,634</u>

18. Contribution of unpaid general volunteers

The directors are very grateful to the unpaid general volunteers who help by staffing our shops, carrying out fundraising on the charity's behalf. Volunteers also provide assistance with events, giving time and supplies to make them a success. The total number of unpaid volunteers that provided services in the year was 25.

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

Notes to the financial statements
for the year ended 31 December 2016

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19. Company Limited by Guarantee

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

20. APB Ethical Standard - Provisions Available for Small Entities

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

21. Accounting Periods

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

22. Approval of financial statements

The financial statements were approved by the Board on

DUBLIN AIDS ALLIANCE CLG T/A HIV IRELAND
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The following pages do not form part of the statutory accounts.

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

Detailed income and expenditure account
for the year ended 31 December 2016

	2016		2015	
	€	€	€	€
Income				
Donations & Fundraising	3,619		3,969	
HSE Dublin North City Social Inclusion	279,996		280,000	
HSE National Social Inclusion	74,996		40,000	
D.S.P. Community Employment Scheme	245,791		275,577	
HSE (NIC2-16)	68,400		68,400	
Other grants	65,674		40,206	
MAC AIDS Fund	32,927		51,730	
Open Society Fund	38,909		10,319	
Rent receivable	9,039		8,482	
Training Fees	15,705		8,980	
Deposit interest	363		1,249	
		835,419		788,912
Expenditure				
Wages and salaries	591,336		600,606	
Employer's PRSI contributions	43,277		43,052	
Training & Consultancy	6,622		4,666	
Rent payable	36,500		41,217	
Building Reinstatement Provision	(5,318)		(10,000)	
Insurance	4,915		5,043	
Light and heat	6,716		7,335	
Repairs and maintenance	6,279		5,733	
Printing, postage, stationery & equipment	2,693		6,432	
Fundraising & advertising	5,482		4,011	
Programme / Project costs	98,827		85,203	
Telephone, fax & internet	2,570		3,420	
IT & Computer Maintenance	4,462		4,366	
Website Development Costs	-		3,383	
Travel & Accommodation	2,321		1,011	
Legal and professional	3,798		7,786	
Audit & Accountancy	3,850		3,850	
Bank charges & interest	450		422	
Catering	1,834		1,442	
General expenses	403		10,426	
		817,017		829,404
Surplus/(deficit) for the year		<u>18,402</u>		<u>(40,492)</u>