

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

**Dublin Aids Alliance CLG T/A HIV Ireland**  
**Annual Report and Audited Financial Statements**  
**for the financial year ended 31 December 2023**

**Whelan Dowling & Associates**  
Block 1, Unit 1 & 4,  
Northwood Court  
Santry  
Dublin 9  
D09 E438  
Ireland

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**Dublin Aids Alliance CLG T/A HIV Ireland**  
**REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Directors</b>	Bernard Condon (Resigned 12 December 2023) Fergal O'Sullivan Patrick Mallon Gerard Kennedy Hugh Nolan Christina Kenny Stephen Lynam Claire Power (Resigned 25 July 2023)
<b>Company Secretary</b>	Gerard Kennedy
<b>Charity Number</b>	CHY 10858
<b>Charities Regulatory Authority Number</b>	20028435
<b>Company Registration Number</b>	206162
<b>Registered Office and Principal Address</b>	70 Eccles Street Dublin 7
<b>Auditors</b>	Whelan Dowling & Associates Block 1, Unit 1 & 4, Northwood Court Santry Dublin 9 D09 E438 Ireland

# Dublin Aids Alliance CLG T/A HIV Ireland

## DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2023

The directors present their Directors' Annual Report, combining the Directors' Report and Trustees' Report, and the audited financial statements for the financial year ended 31 December 2023.

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 charity are also charity trustees for the purpose of charity law and under the charity'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 2023.

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, 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**

#### **Mission Statement**

HIV Ireland works to prevent new HIV transmissions, combat stigma and discrimination, empower and support people impacted by HIV and raise awareness of HIV and related issues. This is achieved through promotion of key public healthcare initiatives such as the continued rollout of the National Pre Exposure Prophylaxis (PrEP) programme and participation in multiple national or international policy fora including Fast Track Cities – a global partnership of more than 300 cities and municipalities committed to attaining the UNAIDS 95-95-95 targets; Healthy Ireland: A Framework for Improved Health and Wellbeing 2013-2025; the National Sexual Health Strategy 2015-2020; Reducing Harm Supporting Recovery: A health-led response to drug and alcohol use in Ireland 2017-2025; and the National LGBTI + Inclusion Strategy 2019-2021.

HIV Ireland's Community Support programme continued to support people living with HIV (PLWHIV), including newly diagnosed people and PLWHIV who have recently arrived in Ireland. Support is provided through one-to-one support services, advocacy, counselling, outreach, and the provision of volunteer peer support services. Community support staff provide dedicated outreach and training services, information on HIV/STI prevention, free resources including condoms and lube through the National Condom Distribution service, testing and referral services, information on sexual health and wellbeing, and information/responses to queries on HIV, HIV treatment and related topics.

HIV Ireland works directly with a wide range of communities including gay, bisexual and other men who have sex with men (gbMSM), migrants and new communities, asylum seekers and refugees, sex workers, people who use drugs, people who are homeless, women including migrant women, and other groups and communities at increased vulnerability to HIV acquisition. In 2023, HIV continued to provide support to refugees arriving in Ireland as a result of the ongoing conflict in Ukraine. Services, including support and advocacy, translation and interpretation, and referral for HIV treatment and care, were offered to refugees in accommodation centres.

Research published in 2023 by HIV Ireland showed a significant number of people continue to experience stigma and discrimination in healthcare settings. Support was provided to people with cases before the Workplace Relations Commission concerning alleged discrimination in accessing goods and services. Other advocacy interventions related to direct provision accommodation for asylum seekers, access to housing, access to health and social care services, and matters pertaining to social protection. Support interventions continued to focus on disclosure in personal and formal settings, making decisions in relation to HIV care, access to counselling and psychological support and, access to peer support.

HIV Ireland Education and Training programme develops and delivers training to health and social care professionals on topics including HIV, HIV prevention, HIV stigma and discrimination, sexually transmitted infections (STIs) hepatitis, a HIV and HIV prevention training-for-trainers programme for youth and community workers, issues pertaining to drug use harm reduction. HIV Ireland continues to roll out online training and education courses having developed a suite of e-learning resources. Resources in development include information and education modules for oral healthcare and other practitioners. Other information resources on HIV, HIV prevention, and HIV stigma was disseminated in hard copy and through social media and other electronic means.

HIV Ireland's MPOWER programme, a suite of peer driven, community-level interventions which aims to achieve a reduction in the acquisition of HIV and STIs and an overall improvement of sexual health and wellbeing among gay,

# Dublin Aids Alliance CLG T/A HIV Ireland DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2023

bisexual and men who have sex with men (gbMSM) continued in 2023. The programme offers rapid HIV testing at venues throughout the Dublin region, HIV self-testing through a dedicated online portal, community outreach, information, and support services on HIV acquisition and HIV preventive measures including PrEP (pre-exposure prophylaxis). In 2023, HIV Ireland's MPOWER programme sought to increase the number of available free self-testing kits through enhanced commercial sponsorship with an emphasis on increasing availability during European testing week.

In 2023, HIV Ireland launched its Equal: Check + Chat Mobile Screening Service aimed at communities at increased vulnerability to HIV. The service is a partnership project and will provide rapid testing, information, and support at community locations in Dublin and across Leinster on an ongoing basis.

## Structure, Governance and Management

### Structure

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

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

Claire Power (resigned 25-07-2023)	0/6
Bernard Condon (Chairperson)	6/6
Fergal O'Sullivan	5/6
Patrick Mallon	2/6
Gerard Kennedy (Company Secretary)	4/6
Hugh Nolan	6/6
Christina Kenny	3/6
Stephen Lynam	6/6

### Financial Review

The results for the financial year are set out on page 11 and additional notes are provided showing income and expenditure in greater detail.

### Financial Results

At the end of the financial year the charity had gross assets of €769,855 (2022 - €851,944) and gross liabilities of €438,269 (2022 - €655,300). The net assets of the charity have increased by €134,942.

### 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.

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 one to two years.

### Principal Risks and 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. Principal Risks & Uncertainties 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. Reputational damage could be

# Dublin Aids Alliance CLG T/A HIV Ireland

## DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2023

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.

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

The directors are not expecting to make any significant changes in the nature of the business in the near future. In planning its future activities, the directors will seek to develop the company's activities whilst managing the effects of the difficult trading period caused by this outbreak.

### Directors and Secretary

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

Bernard Condon (Resigned 12 December 2023)  
Fergal O'Sullivan  
Patrick Mallon  
Gerard Kennedy  
Hugh Nolan  
Christina Kenny  
Stephen Lynam  
Claire Power (Resigned 25 July 2023)

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

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

### Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Dublin Aids Alliance CLG T/A HIV Ireland subscribes to and is compliant with the following:

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

### Transactions Involving Trustees

No members of the Board of Directors received any remuneration or expenses during the year (2022: €Nil) in their capacity as director or trustee which is completely voluntary in nature.

### Events After the Balance Sheet

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

### 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".


### The Auditors

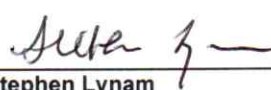
The auditors, Whelan Dowling & Associates have indicated their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

### 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 29 May 2024 and signed on its behalf by:

  
\_\_\_\_\_  
Hugh Nolan  
Director

  
\_\_\_\_\_  
Stephen Lynam  
Director

# Dublin Aids Alliance CLG T/A HIV Ireland

## DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2023

The directors are responsible for preparing the Directors' Annual Report and Financial Statements in accordance with the Companies Act 2014 and applicable 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;
- 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 charity will continue in operation.


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

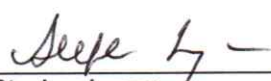
The directors are responsible for ensuring that the charity keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the charity, enable at any time the assets, liabilities, financial position and net income or expenditure of the charity to be determined 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 29 May 2024 and signed on its behalf by:

  
\_\_\_\_\_  
Hugh Nolan  
Director

  
\_\_\_\_\_  
Stephen Lynam  
Director

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of Dublin Aids Alliance CLG T/A HIV Ireland**

### **Report on the audit of the financial statements**

#### **Opinion**

We have audited the charity financial statements of Dublin Aids Alliance CLG T/A HIV Ireland ('the Charity') for the financial year ended 31 December 2023 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including the 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 our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Charity as at 31 December 2023 and of its surplus for the financial year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described below in the Auditor's responsibilities for the audit of the financial statements section of our report.

We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

#### **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 our Auditor's Report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### **Opinions on other matters prescribed by the Companies Act 2014**

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

- in our opinion, the information given in the Directors' Annual Report is consistent with the financial statements;
- in our opinion, the Directors' Annual Report has been prepared in accordance with the Companies Act 2014; and
- the accounting records of the charity were sufficient to permit the financial statements to be readily and properly audited and the financial statements are in agreement with the accounting records.

We have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.



# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of Dublin Aids Alliance CLG T/A HIV Ireland**

### **Matters on which we are required to report by exception**

Based on the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified any material misstatements in the Directors' Annual Report. The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not complied with by the charity. We 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 7, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

#### **Auditor's responsibilities for the audit of the financial statements**

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

#### **Further information regarding the scope of our responsibilities as auditor**

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

- Identify and assess the risks of material misstatement of the financial statements, 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 our 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 we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our 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.


We 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 we identify during our audit.

## **INDEPENDENT AUDITOR'S REPORT**

### **to the Members of Dublin Aids Alliance CLG T/A HIV Ireland**

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

Our report is made solely to the charity'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 charity's members those matters we are required to state to them in an Auditor's 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 charity and the charity's members, as a body, for our audit work, for this report, or for the opinions we have formed.

  
Sean Whelan FCA  
for and on behalf of  
**WHELAN DOWLING & ASSOCIATES**  
Statutory Auditors  
Block 1, Unit 1 & 4,  
Northwood Court  
Santry  
Dublin 9  
D09 E438  
Ireland

**29 May 2024**

## Dublin Aids Alliance CLG T/A HIV Ireland


### STATEMENT OF FINANCIAL ACTIVITIES


(Incorporating an Income and Expenditure Account)  
for the financial year ended 31 December 2023

	Notes	Unrestricted Funds 2023 €	Restricted Funds 2023 €	Total Funds 2023 €	Unrestricted Funds 2022 €	Restricted Funds 2022 €	Total Funds 2022 €
<b>Income</b>							
Donations and legacies	3.1	131,291	17,258	148,549	90,463	-	90,463
Charitable activities	-	-	-	-	-	-	-
- Grants from governments and other co-funders	3.2	-	1,027,580	1,027,580	-	919,574	919,574
Other income	3.3	67,128	-	67,128	49,500	-	49,500
<b>Total income</b>		<b>198,419</b>	<b>1,044,838</b>	<b>1,243,257</b>	<b>139,963</b>	<b>919,574</b>	<b>1,059,537</b>
<b>Expenditure</b>							
Charitable activities	4.1	63,477	1,044,838	1,108,315	144,988	919,574	1,064,562
<b>Net income/(expenditure)</b>		<b>134,942</b>	<b>-</b>	<b>134,942</b>	<b>(5,025)</b>	<b>-</b>	<b>(5,025)</b>
Transfers between funds		-	-	-	-	-	-
<b>Net movement in funds for the financial year</b>		<b>134,942</b>	<b>-</b>	<b>134,942</b>	<b>(5,025)</b>	<b>-</b>	<b>(5,025)</b>
<b>Reconciliation of funds:</b>							
Total funds beginning of the year	13	196,644	-	196,644	201,669	-	201,669
<b>Total funds at the end of the year</b>		<b>331,586</b>	<b>-</b>	<b>331,586</b>	<b>196,644</b>	<b>-</b>	<b>196,644</b>

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

Approved by the Board of Directors on 29 May 2024 and signed on its behalf by:

  
Hugh Nolan  
Director

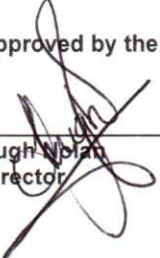
  
Stephen Lynam  
Director

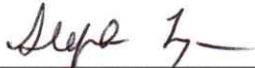
**Dublin Aids Alliance CLG T/A HIV Ireland**  
**BALANCE SHEET**

as at 31 December 2023

	Notes	2023 €	2022 €
<b>Current Assets</b>			
Debtors	8	49,819	94,181
Cash at bank and in hand	9	720,036	757,763
		<u>769,855</u>	<u>851,944</u>
<b>Creditors: Amounts falling due within one year</b>	10	<u>(438,269)</u>	<u>(655,300)</u>
<b>Net Current Assets</b>		<u>331,586</u>	<u>196,644</u>
<b>Total Assets less Current Liabilities</b>		<u>331,586</u>	<u>196,644</u>
<b>Funds</b>			
General fund (unrestricted)		<u>331,586</u>	<u>196,644</u>
<b>Total funds</b>	13	<u>331,586</u>	<u>196,644</u>

Approved by the Board of Directors on 29 May 2024 and signed on its behalf by:

  
 \_\_\_\_\_  
 Hugh Nolan  
 Director

  
 \_\_\_\_\_  
 Stephen Lynam  
 Director

**Dublin Aids Alliance CLG T/A HIV Ireland**  
**STATEMENT OF CASH FLOWS**  
for the financial year ended 31 December 2023

	Notes	2023 €	2022 €
<b>Cash flows from operating activities</b>			
Net movement in funds		<u>134,942</u>	<u>(5,025)</u>
		134,942	(5,025)
Movements in working capital:			
Movement in debtors		44,362	(17,521)
Movement in creditors		<u>(217,031)</u>	<u>387,520</u>
Cash (used in)/generated from operations		<u>(37,727)</u>	<u>364,974</u>
<b>Net (decrease)/increase in cash and cash equivalents</b>		<b>(37,727)</b>	<b>364,974</b>
<b>Cash and cash equivalents at the beginning of the year</b>		<b>757,763</b>	<b>392,789</b>
<b>Cash and cash equivalents at the end of the year</b>	<b>9</b>	<b><u>720,036</u></b>	<b><u>757,763</u></b>

# Dublin Aids Alliance CLG T/A HIV Ireland

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

### 1. GENERAL INFORMATION

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

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

#### Basis of preparation

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. 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".

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.

#### Statement of compliance

The financial statements of the charity for the financial year ended 31 December 2023 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102".

#### Fund accounting

The following are the categories of funds maintained:

#### Restricted funds

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

#### 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.

- 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

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

#### Income from charitable activities

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

**Dublin Aids Alliance CLG T/A HIV Ireland**  
**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 31 December 2023

income from donations and legacies. Grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance and included within income from charitable activities.

-Deposit interest is included when receivable

**Expenditure**

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

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

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

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

**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.

**Cash at bank and in hand**

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

**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. INCOME**

**3.1 DONATIONS AND LEGACIES**

	Unrestricted Funds	Restricted Funds	2023	2022
	€	€	€	€
Donations and Fundraising	131,291	17,258	148,549	90,463

**3.2 CHARITABLE ACTIVITIES**

	Unrestricted Funds	Restricted Funds	2023	2022
	€	€	€	€
<b>Grants from governments and other co-funders:</b>				
State Funding	-	852,578	852,578	780,503
Other grants	-	144,801	144,801	120,684
MAC AIDS Fund	-	27,832	27,832	6,674
Open Society Fund	-	2,369	2,369	11,713
	-	1,027,580	1,027,580	919,574

**Dublin Aids Alliance CLG T/A HIV Ireland**  
**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 31 December 2023

3.3 OTHER INCOME	Unrestricted Funds €	Restricted Funds €	2023 €	2022 €	
Other income	-	-	-	3,500	
Rent receivable	45,000	-	45,000	45,000	
Office Overheads	22,628	-	22,628	-	
Training fee	(500)	-	(500)	1,000	
	<u>67,128</u>	<u>-</u>	<u>67,128</u>	<u>49,500</u>	
<b>4. EXPENDITURE</b>					
4.1 CHARITABLE ACTIVITIES	Direct Costs €	Other Costs €	Support Costs €	2023 €	2022 €
Programme Costs	292,841	-	-	292,841	288,391
Premises & General Office	104,176	-	8,401	112,577	105,072
Staff Costs	637,057	-	56,476	693,533	664,426
Governance Costs (Note 4.2)	-	-	9,364	9,364	6,673
	<u>1,034,074</u>	<u>-</u>	<u>74,241</u>	<u>1,108,315</u>	<u>1,064,562</u>
4.2 GOVERNANCE COSTS	Direct Costs €	Other Costs €	Support Costs €	2023 €	2022 €
Audit	-	-	4,660	4,660	4,613
Legal & Professional Fees	-	-	4,704	4,704	2,060
	<u>-</u>	<u>-</u>	<u>9,364</u>	<u>9,364</u>	<u>6,673</u>
4.3 SUPPORT COSTS	Charitable Activities €	Governance Costs €	2023 €	2022 €	
Audit	-	4,660	4,660	4,613	
General Expenses	43	-	43	8	
Insurance	458	-	458	445	
Staff Costs	56,476	-	56,476	56,476	
Bank Charges	28	-	28	39	
IT & Computer Maintenance	283	-	283	646	
Travel & Accomodation	63	-	63	19	
Legal & Professional Fees	-	4,704	4,704	2,060	
Utilities	1,937	-	1,937	1,832	
Fundraising & Advertising	160	-	160	1,642	
Rent	4,463	-	4,463	4,478	
Repairs and maintenance	637	-	637	505	
Printing, Postage and Stationary	178	-	178	203	
Catering	151	-	151	71	
	<u>64,877</u>	<u>9,364</u>	<u>74,241</u>	<u>73,037</u>	
5. ANALYSIS OF SUPPORT COSTS			2023 €	2022 €	
Audit			4,660	4,613	
General Expenses			43	8	
Insurance			458	445	
Staff Costs			56,476	56,476	
Bank Charges			28	39	



## Dublin Aids Alliance CLG T/A HIV Ireland NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2023

IT & Computer Maintenance	283	646
Travel & Accommodation	63	19
Legal & Professional Fees	4,704	2,060
Utilities	1,937	1,832
Fundraising & Advertising	160	1,642
Rent	4,463	4,478
Repairs and maintenance	637	505
Printing, Postage and Stationary	178	203
Catering	151	71
	<u>74,241</u>	<u>73,037</u>

### 6. EMPLOYEES AND REMUNERATION

#### Number of employees

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

	2023 Number	2022 Number
Community Support	2	2
Project staff	2	-
Prevention, Education and Training	2	2
MPOWER Programme	4	3
Administration including Executive Director	4	4
	<u>14</u>	<u>11</u>

The staff costs comprise:

	2023 €	2022 €
Wages and salaries	625,241	598,891
Social security costs	68,292	65,535
	<u>693,533</u>	<u>664,426</u>

### 7. EMPLOYEE BENEFITS

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

	2023 Number of Employees	2022 Number of Employees
Band €60,000 to €70,000	1	2
Band €80,000 to €90,000	1	1
	<u>1</u>	<u>1</u>

No members of the Board of Directors received any remuneration or expenses during the year (2022: €NIL) in their capacity as director or trustee which is completely voluntary in nature. The Executive Directors gross remuneration in the year was €83,512 (2022: €80,438).

### 8. DEBTORS

	2023 €	2022 €
Trade debtors	7,629	55,391
Other debtors	13,965	9,310
Prepayments	28,225	29,480
	<u>49,819</u>	<u>94,181</u>

**Dublin Aids Alliance CLG T/A HIV Ireland**  
**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 31 December 2023

<b>9. CASH AND CASH EQUIVALENTS</b>	<b>2023</b> €	2022 €
Cash and bank balances	<u>720,036</u>	<u>757,763</u>
<b>10. CREDITORS</b> <b>Amounts falling due within one year</b>	<b>2023</b> €	2022 €
Trade creditors	10,483	47,128
Pension accrual	-	738
Accruals	4,659	3,972
Deferred Income	<u>423,127</u>	<u>603,462</u>
	<u>438,269</u>	<u>655,300</u>
<b>11. STATE FUNDING</b>		
<b>Agency</b>		
Sponsoring Government Department		<b>Health Service Executive</b>
Grant Programme		Department of Health
Purpose of the Grant		Social Inclusion
Deferred income b/fwd from 2022		Core Funding
Total Grant Received in the year		€Nil
Fund deferred or due at financial year end		€354,774
Total grant taken to income in the year		€Nil
Expenditure in the year		€354,774
Term		1st January 2023 – 31st December 2023
Capital Grant		No
Restriction on use		As per agreement
<b>Agency</b>		<b>HSE</b>
Sponsoring Government Department		Department of Health
Grant Programme		NICDATF
Purpose of the Grant		Education and Training
Deferred income b/fwd from 2022		€Nil
Total Grant Received in the year		€68,400
Fund deferred or due at financial year end		€Nil
Total grant taken to income in the year		€68,400
Expenditure in the year		€68,400
Term		1st January 2023 – 31st December 2023
Capital Grant		No
Restriction on use		As per agreement
<b>Agency</b>		<b>HSE</b>
Sponsoring Government Department		Department of Health
Grant Programme		Sexual Health & Crisis Pregnancy Programme (MPOWER)
Purpose of the Grant		MPOWER Rapid HIV Testing Service
Deferred income b/fwd from 2022		€65,814
Total Grant Received in the year		€261,417
Fund deferred or due at financial year end		(€15,936)
Total grant taken to income in the year		€311,295
Expenditure in the year		€311,295
Term		1st January 2023 – 31st December 2023
Capital Grant		No
Restriction on use		As per agreement

**Dublin Aids Alliance CLG T/A HIV Ireland**  
**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 31 December 2023

**Agency**

Sponsoring Government Department  
 Grant Programme  
 Purpose of the Grant  
 Deferred income b/fwd from 2022  
 Total Grant Received in the year  
 Fund deferred or due at financial year end  
 Total grant taken to income in the year  
 Expenditure in the year  
 Term  
 Capital Grant  
 Restriction on use

**TUSLA**

Department of Children & Family  
 Family support Services  
 Counselling  
 €Nil  
 €1,227  
 €Nil  
 €1,227  
 €1,227  
 1st January 2023 – 31st December 2023  
 No  
 As per agreement

**Agency**

Sponsoring Government Department  
 Grant Programme  
 Purpose of the Grant  
 Deferred income b/fwd from 2022  
 Total Grant Received in the year  
 Fund deferred or due at financial year end  
 Total grant taken to income in the year  
 Expenditure in the year  
 Term  
 Capital Grant  
 Restriction on use

**Department of Health**

Department of Health  
 MPOWER Programme  
 Monkeypox Outbreak  
 €81,515  
 €Nil  
 (€50,827)  
 €30,688  
 €30,688  
 1st January 2023 – 31st December 2023  
 No  
 As per agreement

**Agency**

Sponsoring Government Department  
 Grant Programme  
 Purpose of the Grant  
 Deferred income b/fwd from 2022  
 Total Grant Received in the year  
 Fund deferred or due at financial year end  
 Total grant taken to income in the year  
 Expenditure in the year  
 Term  
 Capital Grant  
 Restriction on use

**HSE**

Department of Health  
 Sexual Health & Crisis Pregnancy Programme  
 Fast Track Cities  
 €12,955  
 Nil  
 (€5,507)  
 €7,447  
 €7,447  
 1st January 2023 – 31st December 2023  
 No  
 As per agreement

**Agency**

Sponsoring Government Department  
 Grant Programme  
 Purpose of the Grant  
 Deferred income b/fwd from 2022  
 Total Grant Received in the year  
 Fund deferred or due at financial year end  
 Total grant taken to income in the year  
 Expenditure in the year  
 Term  
 Capital Grant  
 Restriction on use

**HSE**

Department of Health  
 Social Inclusion  
 Grant Inflation 2022  
 €Nil  
 €14,138  
 €Nil  
 €14,138  
 €14,138  
 1st January 2023 – 31st December 2023  
 No  
 As per agreement

**Dublin Aids Alliance CLG T/A HIV Ireland**  
**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 31 December 2023

<b>Agency</b>	<b>Department of Children, Equality, Disability, Integration and Youth</b>
Sponsoring Government Department	Department of Children, Equality, Disability, Integration and Youth
Grant Programme	Community Services
Purpose of the Grant	Supporting Community Services for LGBTI+ Persons
Deferred income b/fwd from 2022	€15,848
Total Grant Received in the year	€Nil
Fund deferred or due at financial year end	(€15,848)
Total grant taken to income in the year	€Nil
Expenditure in the year	€Nil
Term	1st January 2023 – 31st December 2023
Capital Grant	No
Restriction on use	As per agreement
<b>Agency</b>	<b>HSE</b>
Sponsoring Government Department	Department of Health
Grant Programme	National Lottery
Purpose of the Grant	Counselling
Deferred income b/fwd from 2022	€4,349
Total Grant Received in the year	€Nil
Fund deferred or due at financial year end	€1,385
Total grant taken to income in the year	€2,964
Expenditure in the year	€2,964
Term	1st January 2023 – 31st December 2023
Capital Grant	No
Restriction on use	As per agreement
<b>Agency</b>	<b>Department of Children, Equality, Disability, Integration and Youth</b>
Sponsoring Government Department	Department of Children, Equality, Disability, Integration and Youth
Grant Programme	Community Services
Purpose of the Grant	
Deferred income b/fwd from 2022	€69,677
Total Grant Received in the year	€Ni
Fund deferred or due at financial year end	€(12,693)
Total grant taken to income in the year	€56,984
Expenditure in the year	€56,984
Term	1st January 2023 – 31st December 2023
Capital Grant	No
Restriction on use	As per agreement

**12. RESERVES**

	<b>2023</b>	2022
	€	€
At the beginning of the year	<b>196,644</b>	201,669
Surplus/(Deficit) for the financial year	<b>134,942</b>	(5,025)
At the end of the year	<b><u>331,586</u></b>	<u>196,644</u>

**Dublin Aids Alliance CLG T/A HIV Ireland**  
**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 31 December 2023

**13. FUNDS**

**13.1 RECONCILIATION OF MOVEMENT IN FUNDS**

	Unrestricted Funds €	Total Funds €
At 1 January 2022	201,669	201,669
Movement during the financial year	(5,025)	(5,025)
At 31 December 2022	196,644	196,644
Movement during the financial year	134,942	134,942
At 31 December 2023	<b>331,586</b>	<b>331,586</b>

**13.2 ANALYSIS OF MOVEMENTS ON FUNDS**

	Balance 1 January 2023 €	Income €	Expenditure €	Transfers between funds €	Balance 31 December 2023 €
Restricted	-	1,044,838	1,044,838	-	-
<b>Unrestricted funds</b>					
Unrestricted General	196,644	198,419	63,477	-	331,586
<b>Total funds</b>	<b>196,644</b>	<b>1,243,257</b>	<b>1,108,315</b>	-	<b>331,586</b>

**13.3 ANALYSIS OF NET ASSETS BY FUND**

	Current assets €	Current liabilities €	Total €
Restricted trust funds	423,127	(423,127)	-
Unrestricted general funds	346,728	(15,142)	331,586
	<b>769,855</b>	<b>(438,269)</b>	<b>331,586</b>

**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 financial 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 € 6.35.

**15. RELATED PARTY TRANSACTIONS**

No members of the Board of Directors received any remuneration or expenses during the year (2022: €NIL) in their capacity as director or trustee which is completely voluntary in nature.

**16. POST-BALANCE SHEET EVENTS**

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

**17. APPROVAL OF FINANCIAL STATEMENTS**

The financial statements were approved and authorised for issue by the Board of Directors on 29 May 2024.

DUBLIN AIDS ALLIANCE CLG T/A HIV IRELAND

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023

NOT COVERED BY THE REPORT OF THE AUDITORS

**Dublin Aids Alliance CLG T/A HIV Ireland**  
**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**  
**OPERATING STATEMENT**

for the financial year ended 31 December 2023

	Schedule	2023 €	2022 €
Income			
- Donations & Fundraising		131,291	93,963
- HSE Dublin North City Social Inclusion		363,567	308,000
- HSE National Social Inclusion		-	12,000
- HSE (SHCPP) MPOWER Programme		311,300	269,882
- Department of Health Monkeypox Programme		30,688	13,403
- HSE (SHCPP) Monkeypox		-	5,695
- HSE Fast Track Cities		7,448	5,609
- HSE NSI - NE Teating		10,000	10,000
- HSE (NICDATF)		68,400	68,400
- Tusla		1,227	1,248
- MAC AIDS Funds		27,832	6,674
- Open Society Fund		-	6,358
- Department of Health Lottery Fund		-	163
- HSE Pay Restoration		-	24,862
- Other grants		144,801	94,143
- World AIDS Day Projects		1,694	7,000
- GSK Grants		2,369	24,896
- Rent receivable		67,628	45,000
- Training Fees		(500)	1,000
- HSE/National Lottery - Counselling		2,964	2,984
- Dept of Children - LGBTI Services		56,984	48,274
- GLOW RED Campaign		15,564	9,983
		<u>1,243,257</u>	<u>1,059,537</u>
Charitable activities and other expenses	1	(1,108,315)	(1,064,562)
<b>Net surplus/(deficit)</b>		<u><u>134,942</u></u>	<u><u>(5,025)</u></u>

**Dublin Aids Alliance CLG T/A HIV Ireland**  
**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**  
**SCHEDULE 1 : CHARITABLE ACTIVITIES AND OTHER EXPENSES**  
for the financial year ended 31 December 2023

	2023 €	2022 €
<b>Expenses</b>		
Wages and salaries	625,241	598,891
Social security costs	68,292	65,535
Staff support	506	1,399
Rent payable	52,500	52,677
Insurance	5,387	5,232
IT and computer maintenance	10,322	7,604
Light and heat	22,785	21,554
Repairs and maintenance	7,493	5,944
Printing, postage and stationery	6,850	4,043
Fundraising and advertising	7,575	1,642
Programme / Project Costs	285,266	288,351
Telephone	3,044	3,368
Travelling and accommodation	929	223
Legal and professional	4,704	2,060
Auditor's/Independent Examiner's remuneration	4,660	4,613
Bank charges	327	460
Catering	1,772	830
Miscellaneous	662	136
	<u>1,108,315</u>	<u>1,064,562</u>