

Company registration number: 435920

North West Alcohol Forum Company Limited by Guarantee

Financial statements

for the financial year ended 31 December 2016

North West Alcohol Forum Company Limited by Guarantee

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North West Alcohol Forum Company Limited by Guarantee

Directors and other information

Directors	Shauna McClenaghan Pat Harvey Mary Hough Paul Stewart Sean Sheridan David Gunne Janet Gaynor Billy Bennett Lorraine Thompson Anne Burke	Resigned May 20th 2016 Appointed May 20th 2016 Appointed November 11th 2016 Appointed November 11th 2016
Secretary	Shauna McClenaghan Sean Sheridan	Appointed May 20th 2016 Resigned May 20th 2016
Company number	435920	
Registered office	Unit B9 Enterprise Fund Business Centre Ballyraine Letterkenny Co. Donegal	
Auditor	John Burke & Company Curraghmore Ballybofey County Donegal	
Bankers	Ulster Bank Main Street Letterkenny County Donegal	
Solicitors	VP McMullin Port Road Letterkenny Co. Donegal	

North West Alcohol Forum Company Limited by Guarantee

Directors report

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

Company status

The company is incorporated as a company limited by guarantee and not having a share capital. The company has been granted charitable status by the Revenue Commissioners (CHY 17835).

Directors

The names of the persons who at any time during the financial year were directors of the company are as listed on the "Directors and other information" page.

The company is limited by guarantee and does not have any share capital. Accordingly the directors do not have any interest in the capital of the company. One third of the directors retire at the annual general meeting of the company with those who retire being those who have been longest in office since the last election. Retiring directors are eligible for re-election.

Principal activities, business review and future developments

The principal activities of the company are:

(A) The Alcohol Forum

The Alcohol Forum works with individual's families and communities to prevent and reduce alcohol harm in Ireland. The Alcohol Forum is the only alcohol charity in Ireland working at a community level to reduce alcohol consumption levels through the implementation of best practice/needs-led/structured activity on community mobilisation and community action on alcohol.

Working through evidence informed programmes, research, training, resource development and education the Alcohol Forum promotes the value of community action on alcohol as a means to better outcomes for the safety and wellbeing of children, families, and society. The following are the key programmes run by the Alcohol Forum:

- (i) The Community Action on Alcohol programme works with and facilitates community responses to alcohol at a local level.
- (ii) The Families Matter programme works to develop multi agency responses by promoting and supporting evidence informed approaches in working with families through the Moving Parents and Children Together (M-PACT) programme, Strengthening Families Programme, Advocacy services and Hidden Harm training.
- (iii) The Alcohol Related Brain Injury (ARBI) programme supports individuals and their carers through our care co-ordination service, and by the provision of resources and training for professionals and carers.
- (iv) The Alcohol Forum provides evidenced informed training and development for professionals, organisations and communities.

(B) Jigsaw Donegal

The Alcohol Forum acts as fiscal agent for the Jigsaw Donegal project and receives funding specifically for this project from the HSE and Headstrong. This funding is restricted and can only be used for the Jigsaw project.

The Alcohol Forum employs five staff on behalf of the funders to work directly in providing services for Jigsaw.

It is the intention of the director's to continue to administer programmes that meet the company's overall aims and objectives.

North West Alcohol Forum Company Limited by Guarantee

Directors report (continued)

Principal risks and uncertainties

The company is dependant on funding from the HSE and TUSLA. Funding is allocated on an annual basis by both organisations.

Events after the end of the reporting period

The directors are not aware of any events or circumstances after the balance sheet date that require disclosure in the financial statements.

Accounting records

The measures taken by the directors to secure compliance with the requirements of sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function. The accounting records of the company are located at our registered office.

Relevant audit information

In the case of each of the persons who are directors at the time this report is approved in accordance with section 332 of Companies Act 2014:

- so far as each director is aware, there is no relevant audit information of which the company's statutory auditors are unaware, and
- each director has taken all the steps that he or she ought to have taken as a director in order to make himself or herself aware of any relevant audit information and to establish that the company's statutory auditors are aware of that information.

Auditors

The auditors, John Burke & Company, have indicated their willingness to continue in office in accordance with the provisions of Sections 380 to 385 of the Companies Act 2014.

This report was approved by the board of directors on 19 May 2017 and signed on behalf of the board by:



Shauna McClenaghan
Director



Pat Harvey
Director

North West Alcohol Forum Company Limited by Guarantee

Directors responsibilities statement

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

Irish company law requires the directors to prepare financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council, and promulgated by the Institute of Chartered Accountants in Ireland. 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 at the financial year end date and of the profit or loss of the company 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 then apply them consistently;
- make judgments 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 profit or loss 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.

Independent auditor's report to the members of North West Alcohol Forum Company Limited by Guarantee

We have audited the financial statements of North West Alcohol Forum Company Limited by Guarantee for the year ended 31 December 2016 which comprise the profit and loss account, statement of income and retained earnings, balance sheet and related notes. The relevant financial reporting framework that has been applied in their preparation is 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 and promulgated by the Institute of Chartered Accountants in Ireland.

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 we are required to state to them in an auditors 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 and 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 auditor

As explained more fully in the directors responsibilities statement set out on page 4, the directors are responsible for the preparation of the financial statements and for being satisfied that they give 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 (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors, including "APB Ethical Standard - Provisions Available for Small Entities (Revised)", in the circumstances set out in Note 14 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; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the directors 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 misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

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 of its loss for the year then ended; and
- have been properly prepared in accordance with the relevant reporting framework and, in particular 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.

**Independent auditor's report to the members of
North West Alcohol Forum Company Limited by Guarantee (continued)**

Matters on which we are required to report by exception

We have nothing to report in respect of our obligation under the Companies Act 2014 to report to you if, in our opinion, the disclosures of directors remuneration and transactions specified by sections 305 to 312 of the Act are not made.



Mr John Burke

For and on behalf of
John Burke & Company
Statutory Auditors and Chartered Accountants
Curraghmore
Ballybofey
County Donegal

19 May 2017

North West Alcohol Forum Company Limited by Guarantee

Profit and loss account
Financial year ended 31 December 2016

	Note	2016 €	2015 €
Income	4	793,498	753,089
Gross profit		<u>793,498</u>	<u>753,089</u>
Administrative expenses		(885,558)	(895,943)
Operating loss	5	<u>(92,060)</u>	<u>(142,854)</u>
Other interest receivable and similar income	7	42	193
Loss on ordinary activities before taxation		<u>(92,018)</u>	<u>(142,661)</u>
Tax on loss on ordinary activities	8	-	-
Loss for the financial year		<u><u>(92,018)</u></u>	<u><u>(142,661)</u></u>

All the activities of the company are from continuing operations.

The company has no other recognised items of income and expenses other than the results for the financial year as set out above.

The notes on pages 10 to 16 form part of these financial statements.

North West Alcohol Forum Company Limited by Guarantee

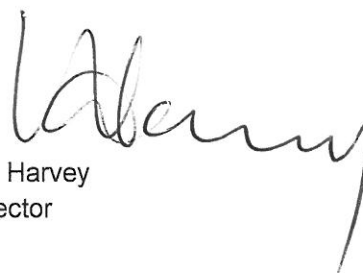
Balance sheet
As at 31 December 2016

	Note	2016 €	€	2015 €	€
Fixed assets					
Tangible assets	9	17,161		19,833	
			17,161		19,833
Current assets					
Debtors	10	25,041		8,527	
Cash at bank and in hand		272,505		400,924	
		297,546		409,451	
Creditors: amounts falling due within one year	11	(119,350)		(141,909)	
Net current assets			178,196		267,542
Total assets less current liabilities			195,357		287,375
Net assets			195,357		287,375
Capital and reserves					
Profit and loss account	12	195,357		287,375	
Members funds		195,357		287,375	

These financial statements were approved by the board of directors on 19 May 2017 and signed on behalf of the board by:



Shauna McClenaghan
Director



Pat Harvey
Director

The notes on pages 10 to 16 form part of these financial statements.

North West Alcohol Forum Company Limited by Guarantee

Notes to the financial statements Financial year ended 31 December 2016

1. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

2. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Transition to FRS 102

The entity transitioned from previous Irish GAAP to FRS 102 as at 1 January 2015. Details of how FRS 102 has affected the reported financial position and financial performance is given in note 16.

Turnover

Income includes (a) grants and other state funding, and (b) other income including conference fees, donations and other fundraising. Income from grants and other state funding is inclusive of funding received during the year and funding claims outstanding at the year end. Funding received in advance is treated as deferred income and is disclosed as a creditor falling due within one year. Other income is recognised in the financial statements when earned.

Tangible assets

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fittings fixtures and equipment	- 15%	straight line
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If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

3. Going concern

The company's core activities will be funded until December 2017 by the HSE and TUSLA (Child and Family Agency). Whilst the company has no guarantees in respect of funding from the HSE, TUSLA or any other funding agency subsequent to 2017, the directors are confident that funding will be received in subsequent years and therefore that the company will continue in operational existence for the foreseeable future. Accordingly the directors deem it appropriate to prepare the financial statements on a going concern basis.

North West Alcohol Forum Company Limited by Guarantee

Notes to the financial statements (continued)
Financial year ended 31 December 2016

4. Income

Income arises from:

	2016	2015
	€	€
Grants and other state funding	729,814	697,211
Other income	63,684	55,878
	<u>793,498</u>	<u>753,089</u>

The whole of the income is attributable to the principal activity of the company wholly undertaken in Ireland.

North West Alcohol Forum Company Limited by Guarantee

Notes to the financial statements (continued)
Financial year ended 31 December 2016

Details of grants and other state funding received:

Grant 1

Agency	TUSLA
Sponsoring Government Department	Department of Children & Youth Affairs
Grant Programme	Family Matters - Strengthening Families Programme
Purpose of grant	Support of staff wages, operating costs and project costs relating to the delivery of services for the Family Matters project.
Total Grant	€51,343
Term	Expires 31 December 2016
Accounting for grants:	
- Grant deferred at 1 January 2016	€Nil
- Grant received during the year	€51,343
- Grant taken to income for the year	€51,343
- Grant deferred at 31 December 2016	€Nil
Capital grant	€Nil
Restriction on use	Grant funding to be utilised as detailed above.

Grant 2

Agency	HSE
Sponsoring Government Department	Department of Health
Grant Programme	Health & Wellbeing, Local HSE services & National Lottery Funding
Purpose of grant	Support of staff wages, operating costs and project costs relating to core activities, the Strengthening Families Programme, the Community Action on Alcohol Project, the M-PACT project and training and resource development.
Total Grant	€418,388
Term	Expires 31 December 2016
Accounting for grants:	
- Grant deferred at 1 January 2016	€78,499
- Grant received during the year	€390,975
- Grant taken to income for the year	€418,388
- Grant deferred at 31 December 2016	€51,086
Capital grant	€Nil
Restriction on use	Grant funding to be utilised as detailed above.

North West Alcohol Forum Company Limited by Guarantee

**Notes to the financial statements (continued)
Financial year ended 31 December 2016**

Grant 3

Agency	HSE
Sponsoring Government Department	Department of Health
Grant Programme	Youth mental health
Purpose of grant	Support of staff wages, operating costs and project costs relating to the Jigsaw project.
Total Grant	€110,928
Term	Expires 31 December 2016
Accounting for grants:	
- Grant deferred at 1 January 2016	€Nil
- Grant received during the year	€110,928
- Grant taken to income for the year	€110,928
- Grant deferred at 31 December 2016	€Nil
Capital grant	€Nil
Restriction on use	Grant funding to be utilised as detailed above.

Grant 4

Agency	Jigsaw National
Sponsoring Government Department	Department of Health
Grant Programme	Jigsaw Donegal - Youth mental health
Purpose of grant	Support of staff wages, operating costs and project costs relating to the delivery of services for Jigsaw Donegal.
Total Grant	€149,155
Term	Expires 31 December 2016
Accounting for grants:	
- Grant deferred at 1 January 2016	€41,540
- Grant receivable at 1 January 2016	€5,263
- Grant received during the year	€133,420
- Grant taken to income for the year	€149,155
- Grant receivable at 31 December 2016	€21,081
- Grant deferred at 31 December 2016	€41,623
Capital grant	€Nil
Restriction on use	Grant funding to be utilised as detailed above.

5. Operating loss

Operating loss is stated after charging/(crediting):

	2016	2015
	€	€
Depreciation of tangible assets	4,919	4,582
	<u> </u>	<u> </u>

North West Alcohol Forum Company Limited by Guarantee

**Notes to the financial statements (continued)
Financial year ended 31 December 2016**

6. Staff costs

The average number of persons employed by the company during the financial year, was as follows:

	2016	2015
	Number	Number
Alcohol Forum	10	10
Jigsaw	5	5
	<u>15</u>	<u>15</u>

The aggregate payroll costs incurred during the financial year were:

	2016	2015
	€	€
Wages and salaries	523,708	518,397
Social insurance costs	56,313	55,438
	<u>580,021</u>	<u>573,835</u>

Salary range:

	2016	2015
	Number	Number
€60,000 to €70,000	1	1
€70,000 +	-	-

The directors did not receive any remuneration during the year under review (2015: €Nil).

7. Other interest receivable and similar income

	2016	2015
	€	€
Bank deposits	<u>42</u>	<u>193</u>

8. Taxation

The company has been granted charitable status by the Revenue Commissioners (CHY 17835). As a consequence the company is not liable to taxation on its profit/loss on ordinary activities. The company is compliant with relevant circulars, including Circular 44/2006, "Tax Clearance Procedures Grants, Subsidies and Similiar Type Payments".

North West Alcohol Forum Company Limited by Guarantee

Notes to the financial statements (continued)
Financial year ended 31 December 2016

9. Tangible assets		
	Fixtures, fittings and equipment €	Total €
Cost		
At 1 January 2016	44,688	44,688
Additions	2,247	2,247
At 31 December 2016	<u>46,935</u>	<u>46,935</u>
Depreciation		
At 1 January 2016	24,855	24,855
Charge for the financial year	4,919	4,919
At 31 December 2016	<u>29,774</u>	<u>29,774</u>
Carrying amount		
At 31 December 2016	<u>17,161</u>	<u>17,161</u>
At 31 December 2015	<u>19,833</u>	<u>19,833</u>
10. Debtors		
	2016	2015
	€	€
Trade debtors	21,081	5,263
Other debtors	696	-
Prepayments	3,264	3,264
	<u>25,041</u>	<u>8,527</u>
11. Creditors: amounts falling due within one year		
	2016	2015
	€	€
Bank loans and overdrafts	-	783
Payments received on account	92,709	120,039
Tax and social insurance: PAYE and social welfare	17,103	14,751
Accruals	9,538	6,336
	<u>119,350</u>	<u>141,909</u>

North West Alcohol Forum Company Limited by Guarantee

**Notes to the financial statements (continued)
Financial year ended 31 December 2016**

12. Reserves

Reserves at 31 December 2016 consists entirely of retained earnings.

13. Contingent assets and liabilities

Grants and funding received from various funding agencies, or parts thereof, may be repayable in the future under certain circumstances.

14. Ethical standards

In common with many other businesses of our size and nature our auditors prepare and submit returns to the tax authorities, prepare and submit returns to the Companies Registration Office and assist with the preparation of the financial statements.

15. Controlling party

The company is controlled by the members.

16. Transition to FRS 102

These are the first financial statements that comply with FRS 102. The company transitioned to FRS 102 on 1 January 2015.

Reconciliation of equity

No transitional adjustments were required.

Reconciliation of profit or loss for the financial year

No transitional adjustments were required.

17. Accounting periods

The current accounts are for the year ended 31 December 2016. The comparative accounts are for the year ended 31 December 2015.

18. Approval of financial statements

The board of directors approved these financial statements for issue on 19 May 2017.

North West Alcohol Forum Company Limited by Guarantee

Detailed profit and loss account
Financial year ended 31 December 2016

	2016 €	2015 €
Income		
TUSLA (Child and Family Agency)	51,343	50,000
HSE	529,316	521,591
Headstrong - Jigsaw Programme	149,155	125,620
Other income	63,684	55,878
	<u>793,498</u>	<u>753,089</u>
Gross profit	<u>793,498</u>	<u>753,089</u>
Gross profit percentage	100.0%	100.0%
Expenditure		
Programme and administrative expenses	(885,558)	(895,943)
	<u>(885,558)</u>	<u>(895,943)</u>
Operating loss	(92,060)	(142,854)
Operating loss percentage	11.6%	19.0%
Other interest receivable and similar income	42	193
Loss on ordinary activities before taxation	<u>(92,018)</u>	<u>(142,661)</u>

North West Alcohol Forum Company Limited by Guarantee

Detailed profit and loss account (continued)
Financial year ended 31 December 2016

	2016	2015
	€	€
Expenditure		
Programme and administrative expenses		
Wages and salaries	523,707	518,396
Employer's PRSI contributions	56,313	55,438
Training (staff and programme delivery)	13,453	18,594
Programme costs	128,178	140,739
Rent & rates	34,938	31,131
Insurance	4,719	7,365
Light and heat	7,485	7,684
Repairs and maintenance	8,220	9,811
Printing, postage and stationery	7,546	9,278
Advertising	7,652	2,083
Telephone	8,762	8,309
Travelling and subsistence	29,917	37,068
Legal and professional	12,609	22,456
Recruitment costs	410	615
Fundraising costs	28,487	16,061
Accountancy fees	2,214	3,388
Bank charges	585	512
General expenses	620	1,404
Subscriptions	4,824	1,029
Depreciation of tangible assets	4,919	4,582
	<u>885,558</u>	<u>895,943</u>

Jigsaw Donegal

Income and Expenditure account for the year ended 31 December 2016

	2016	2015
Income		
Grants and other state funding:		
Donegal Mental Health Services (HSE)	110,928	100,000
Jigsaw National	149,155	125,620
Other income:		
Donegal County Council	3,824	-
Donations/fundraising	31,136	13,647
DLDC	-	2,600
Total income	295,043	241,867
Programme and administrative expenditure		
Wages	197,872	182,505
Employers PRSI	21,277	19,517
Training	5,603	7,631
Programme costs	15,155	8,575
Rent	21,400	20,680
Insurance	2,413	2,406
Light & heat	4,132	4,024
Maintenance	6,095	5,218
Printing & stationary	3,577	3,396
Telephones	6,203	5,281
Travel costs	11,703	9,375
Legal & professional	-	2
Accountancy & Audit	554	999
Bank charges	132	75
Subscriptions	281	-
Total expenditure	296,396	269,682
Surplus/(deficit)	- 1,353	- 27,815