

**Registration Number 435920**

**North West Alcohol Forum Limited**  
**(A Company Limited by Guarantee and not having a Share Capital)**

**Directors' Report and Financial Statements**

**for the year ended 31 December 2014**

**North West Alcohol Forum Limited**  
**(A Company Limited by Guarantee and not having a Share Capital)**

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**North West Alcohol Forum Limited**  
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**Directors and other information**

Directors	Shauna McClenaghan Pat Harvey Mary Hough Paul Stewart Sean Sheridan David Gunne Janet Gaynor
Secretary	Sean Sheridan
Company number	435920
Registered office	Unit B9, Enterprise Fund Business Centre, Ballyraine, Letterkenny, Co. Donegal
Auditors	S MacRory & Co Market House, Market Square, Letterkenny, Co. Donegal
Business address	Unit B9 Enterprise Fund Business Centre Ballyraine, Letterkenny Co Donegal
Bankers	Ulster Bank, Main Street, Letterkenny, Co. Donegal
Solicitors	V P McMullin Port Road, Letterkenny, Co. Donegal
Charity Number	17835

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**Directors' report**  
**for the year ended 31 December 2014**

The directors present their report and the audited financial statements for the year ended 31 December 2014.

**Principal activities and review of the business**

The principal activity of the company is to reduce the harmful effects of alcohol in Ireland. These financial statements reflect surpluses and deficits across the programmes delivered by the Forum. The core business of the company will continue to be funded from its existing funders in 2015 and the company reserve will fund new programs to the value of €100,000 in 2015. A contingency fund will be maintained to support the companies objectives and to meet legal obligations.

**Results and dividends**

The results for the year are set out on page .

**Directors of the Company**

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

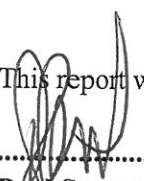
**Books of account**

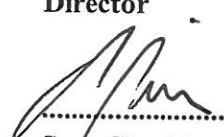
The measures taken by the directors to ensure compliance with the requirements of Section 202, Companies Act, 1990, regarding proper books of account are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel and appropriate expertise and the provision of adequate resources to the financial function. The books of account of the company are maintained at the Registered Office.

**Auditors**

The auditors, S MacRory & Co, have indicated their willingness to continue in office in accordance with the provisions of Section 160(2) of the Companies Act, 1963.

This report was approved by the Board on 22 May 2015 and signed on its behalf by

  
.....  
**Paul Stewart**  
**Director**

  
.....  
**Sean Sheridan**  
**Director**

**North West Alcohol Forum Limited**  
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**Statement of directors responsibilities for the members' financial statements**

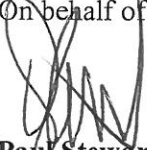
The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable Irish law and generally accepted accounting practice in Ireland including the accounting standards issued by the Accounting Standards Board and published by the Institute of Chartered Accountants in Ireland.

Irish Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period.

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

The directors are responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising the Companies Acts, 1963 to 2013. 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



**Paul Stewart**  
**Director**



**Sean Sheridan**  
**Director**

**Date: 22nd May 2015**

**Independent auditor's report to the members of  
(A Company Limited by Guarantee and not having a Share Capital)**

We have audited the financial statements of North West Alcohol Forum Limited for the year ended 31 December 2014 which comprise the Income and Expenditure Account, the Balance Sheet, 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 Institute of Chartered Accountants in Ireland (Generally Accepted Accounting Practice in Ireland).

This report is made solely to the company's members, as a body, in accordance with Section 193 of the Companies Act, 1990. 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 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 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 auditors**

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 giving a true and fair view. 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 Ethical Standards for Auditors.

**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 annual report to identify material inconsistencies with the audited financial statements. 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, in accordance with Generally Accepted Accounting Practice in Ireland of the state of the company's affairs as at 31 December 2014 and of its profit for the year then ended; and
- have been properly prepared in accordance with the requirements of the Companies Acts 1963 to 2013.

**Matters on which we are required to report by the Companies Acts 1963 to 2013**

- we have obtained all the information and explanations which we consider necessary for the purposes of our audit;
- in our opinion proper books of account have been kept by the company;
- the financial statements are in agreement with the books of account;
- 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 Acts 1963 to 2013 which require us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions specified by law are not made.

  
Paul Carr

Market House,  
Market Square,

**Independent auditor's report to the members of  
(A Company Limited by Guarantee and not having a Share Capital)**

..... continued

**for and on behalf of  
S MacRory & Co**

**Letterkenny,  
Co. Donegal**

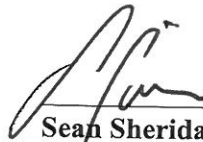
**22 May 2015**

**This is certified a true copy.**

**On behalf of the board**



**Paul Stewart  
Director**



**Sean Sheridan  
Company Secretary**



**North West Alcohol Forum Limited**  
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**Income and Expenditure Account**  
**for the year ended 31 December 2014**

		<b>Continuing operations</b>	
		<b>2014</b>	<b>2013</b>
		<b>€</b>	<b>€</b>
	<b>Notes</b>		
<b>Income</b>	<b>2</b>	758,163	997,007
<b>Expenditure</b>		<u>(750,667)</u>	<u>(790,269)</u>
<b>Surplus on ordinary activities before interest</b>		7,496	206,738
Other interest receivable and similar income		246	250
Interest payable and similar charges	<b>3</b>	<u>-</u>	<u>(1)</u>
<b>Surplus on ordinary activities before taxation</b>		7,742	206,987
Tax on surplus on ordinary activities		-	-

There are no recognised gains or losses other than the surplus or deficit for the above two financial years.

On behalf of the board

.....  
**Paul Stewart**  
**Director**


.....  
**Sean Sheridan**  
**Director**

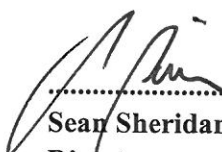
**North West Alcohol Forum Limited**  
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**Balance sheet**  
**as at 31 December 2014**

	Notes	2014		2013	
		€	€	€	€
<b>Fixed assets</b>					
Tangible assets	6		22,679		27,001
<b>Current assets</b>					
Debtors	7	6,113		5,799	
Cash at bank and in hand		405,522		403,460	
		<u>411,635</u>		<u>409,259</u>	
<b>Creditors: amounts falling due within one year</b>	8	<u>(26,734)</u>		<u>(36,422)</u>	
<b>Net current assets</b>			<u>384,901</u>		<u>372,837</u>
<b>Total assets less current liabilities</b>			407,580		399,838
<b>Net assets</b>			<u>407,580</u>		<u>399,838</u>
<b>Reserves</b>					
Revenue reserves account			<u>407,580</u>		<u>399,838</u>
<b>Members' funds</b>	9		<u>407,580</u>		<u>399,838</u>

The financial statements were approved by the Board on 22 May 2015 and signed on its behalf by

  
 .....  
**Paul Stewart**  
**Director**

  
 .....  
**Sean Sheridan**  
**Director**

The notes on pages 10 to 14 form an integral part of these financial statements.

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**Cash flow statement**  
**for the year ended 31 December 2014**

	Notes	2014 €	2013 €
<b>Reconciliation of operating profit to net cash inflow from operating activities</b>			
Operating profit		7,496	206,738
Depreciation		4,322	5,300
(Increase) in debtors		(314)	(5,799)
(Decrease) in creditors		(9,688)	6,662
<b>Net cash inflow from operating activities</b>		<u>1,816</u>	<u>212,901</u>
 <b>Cash flow statement</b>			
Net cash inflow from operating activities		1,816	212,901
Returns on investments and servicing of finance	10	246	249
Capital expenditure	10	-	(6,672)
<b>Increase in cash in the year</b>		<u>2,062</u>	<u>206,478</u>
 <b>Reconciliation of net cash flow to movement in net funds (Note 11)</b>			
<b>Increase in cash in the year</b>		2,062	206,478
Net cash inflow from issue of shares classed as financial liabilities		-	-
<b>Net funds at 1 January 2014</b>		<u>403,460</u>	<u>196,982</u>
<b>Net funds at 31 December 2014</b>		<u>405,522</u>	<u>403,460</u>

**North West Alcohol Forum Limited**  
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**Notes to the financial statements**  
**for the year ended 31 December 2014**

**1. Statement of accounting policies**

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

**1.1. Basis of preparation**

The audited financial statements have been prepared in accordance with accounting standards generally accepted in Ireland and Irish statute comprising the Companies Acts, 1963 to 2013, Accounting Standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those issued by the Accounting Standards Board.

**1.2. Income Policy**

Income represents the total funding received during the year.

**1.3. Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment loss. Cost includes all costs that are directly attributable to bringing the asset into working condition for its intended use.

**Depreciation**

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost less estimated residual value, of each asset systematically over its expected useful life, as follows:

Fixtures, fittings and equipment	-	15% Straight Line
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**1.4. Taxation**

The yearly charge for taxation is based on the profit for the year and is calculated with reference to the tax rates applying at the balance sheet date.

**North West Alcohol Forum Limited**  
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**Notes to the financial statements**  
**for the year ended 31 December 2014**

..... continued

**2. Income**

	<b>2014</b>	<b>2013</b>
	€	€
<b>Class of business</b>		
North West Regional Drugs Task Force, Headstrong, CAWT/SEUPB, Donegal ETB, National Lottery, DLDC Funding, NATP - Hidden Harm, Sundry Receipts & Conference Fee Income	211,309	202,892
Health Service Executive	505,910	536,540
International Fund for Ireland	40,944	257,575
	<u>758,163</u>	<u>997,007</u>
 <b>Geographical market</b>		
Ireland	<u>758,163</u>	<u>997,007</u>
	<u>758,163</u>	<u>997,007</u>

**3. Interest payable and similar charges**

	<b>2014</b>	<b>2013</b>
	€	€
Included in this category is the following:		
On bank loans and overdrafts	<u>-</u>	<u>1</u>

**4. Employees**

**Number of employees**

	<b>2014</b>	<b>2013</b>
The average monthly numbers of employees (including the directors) during the year were:		
	<u>13</u>	<u>19</u>

**Employment costs**

	<b>2014</b>	<b>2013</b>
	€	€
Wages and salaries	424,240	461,690
Social welfare costs	44,644	41,591
	<u>468,884</u>	<u>503,281</u>

**North West Alcohol Forum Limited**  
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**Notes to the financial statements**  
**for the year ended 31 December 2014**

..... continued

**5. Transactions with directors**

There were no related party transactions with the directors during the period.

<b>6. Tangible fixed assets</b>	<b>Fixtures, fittings and equipment</b>	<b>Total</b>
	<b>€</b>	<b>€</b>
<b>Cost</b>		
At 1 January 2014	42,952	42,952
At 31 December 2014	<u>42,952</u>	<u>42,952</u>
<b>Depreciation</b>		
At 1 January 2014	15,951	15,951
Charge for the year	4,322	4,322
At 31 December 2014	<u>20,273</u>	<u>20,273</u>
<b>Net book values</b>		
At 31 December 2014	<u>22,679</u>	<u>22,679</u>
At 31 December 2013	<u>27,001</u>	<u>27,001</u>

**7. Debtors**

	<b>2014</b>	<b>2013</b>
	<b>€</b>	<b>€</b>
Prepayments and accrued income	<u>6,113</u>	<u>5,799</u>

**North West Alcohol Forum Limited**  
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**Notes to the financial statements**  
**for the year ended 31 December 2014**

..... continued

**11. Analysis of changes in net funds**

	<b>Opening balance</b>	<b>Cash flows</b>	<b>Closing balance</b>
	€	€	€
Cash at bank and in hand	403,460	2,062	405,522
<b>Net funds</b>	<u>403,460</u>	<u>2,062</u>	<u>405,522</u>

**12. 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 €2.

**13. Accounting Periods**

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

**14. Approval of financial statements**

The board of directors approved these financial statements for issue on 22 May 2015.

**North West Alcohol Forum Limited**  
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**Notes to the financial statements**  
**for the year ended 31 December 2014**

..... continued

<b>8. Creditors: amounts falling due within one year</b>	<b>2014</b> €	<b>2013</b> €
<i>Other creditors</i>		
Other creditors	-	808
Accruals and deferred income	13,529	5,751
<i>Taxation creditors</i>		
PAYE/PRSI	13,205	29,863
	26,734	36,422
<b>9. Reconciliation of movements in members' funds</b>	<b>2014</b> €	<b>2013</b> €
Surplus for the year	7,742	206,987
Opening members' funds	399,838	192,851
Closing members' funds	407,580	399,838
<b>10. Gross cash flows</b>	<b>2014</b> €	<b>2013</b> €
<b>Returns on investments and servicing of finance</b>		
Interest received	246	250
Interest paid	-	(1)
	246	249
<b>Capital expenditure</b>		
Payments to acquire tangible assets	-	(6,672)



**Jigsaw Donegal**  
**Detailed Income & Expenditure Account**  
**for the year ended 31 December 2014**

<b>Income</b>	<b>2014</b>	
	€	€
HSE Local - Donegal		140,000
Headstrong - Jigsaw Programme		25,071
Action Mental Health		4,106
DLDC Funding		6,790
Fundraising		22,560
		198,527
<b>Expenditure</b>		
Wages and salaries	110,639	
Employer's PRSI/NI contributions	11,887	
Staff Training	2,700	
Travel Expenses	6,598	
Programme Costs	5,810	
Meals/Conferences	338	
Rent payable	17,616	
Insurance	2,665	
Light and heat	3,887	
Cleaning	3,577	
Repairs and maintenance	4,200	
Printing, postage and stationery	4,374	
Online Resources & Marketing	5,865	
Telephone	5,981	
Bank charges	191	
General expenses	200	
	186,146	
<b>Surplus/(Deficit)</b>		12,381