

Registration number 435920

North West Alcohol Forum Limited
(Company limited by Guarantee and not having a Share Capital)
Abridged financial statements
for the year ended 31 December 2015

North West Alcohol Forum Limited

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North West Alcohol Forum Limited

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 Letterkenny Co. Donegal
Auditors	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 Limited

Extract from the Director's report in accordance with section 329 of the Companies Act 2014.

Director's and secretary and their interests in shares of the company

The company secretary and the present membership of the board are listed on the 'Directors and other information' page.

The company is incorporated as a company limited by guarantee and not having a share capital. Accordingly the directors do not have a shareholding interest in the company.

The original report was approved by the board on ^{20/5/2016} and signed on its behalf by Shauna McClenaghan and Pat Harvey.

North West Alcohol Forum Limited

Statement of Directors' responsibilities for the members' financial statements

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

Irish company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. Under that law the directors have elected to prepare the financial statements in accordance with Irish Generally Accepted Accounting Practice (accounting standards issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland and Irish law).

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

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- 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 maintaining adequate accounting records 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 Act 2014. 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



Shauna McClenaghan
Director



Pat Harvey
Director

Date: 20/5/2016

North West Alcohol Forum Limited

Report of the auditors under section 356 of the Companies Act 2014

We have examined:

- (i) the abridged financial statements for the year ended 31 December 2015 on pages 7 to 11, which the directors of North West Alcohol Forum Limited propose to annex to the annual return of the company; and
- (ii) the financial statements to be laid before the Annual General Meeting, which form the basis for those abridged financial statements.

This report is made solely to the company's members, as a body, in accordance with Section 356 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 auditors

It is the directors responsibility to prepare abridged financial statements which comply with Companies Act 2014. It is our responsibility to form an independent opinion that the directors are entitled under section 352 of the Companies Act 2014 to annex abridged financial statements to the annual return of the company and that those abridged financial statements have been properly prepared pursuant to section 353 of the Act, and to report our opinion to you.

Basis of opinion

We have carried out the procedures we considered necessary to confirm, by reference to the audited financial statements, that the company is entitled to annex abridged financial statements to the annual return of the company and the abridged financial statements have been properly prepared. The scope of our work for the purpose of this report does not include examining or dealing with events after the date of our report on the full financial statements.

Opinion

In our opinion the directors are entitled under Section 352 of the Companies Act 2014 to annex to the annual return of the company abridged financial statements and those abridged financial statements have been properly prepared pursuant to the provisions of Sections 353 of the Act.

Other information

On ^{2015/2016} we reported, as auditors of North West Alcohol Forum Limited, to the members on the financial statements for the year ended 31 December 2015, and the full text of our audit report is reproduced on pages 5 to 6 of these financial statements.


John Burke & Company
Statutory Auditors and Chartered Accountants

Curraghmore
Ballybofey
County Donegal

North West Alcohol Forum Limited

Independent auditors' report to the members of North West Alcohol Forum Limited

We have audited the financial statements of North West Alcohol Forum Limited for the year ended 31 December 2015 which comprise the Profit and Loss account, the Balance Sheet and the related notes. The relevant financial reporting framework that has been applied in their preparation is the Companies Act 2014 and the Financial Reporting Standard for Smaller Entities (effective January 2015) issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland (Generally Accepted Accounting Practice in Ireland applicable to Smaller Entities).

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 auditors

As described more fully in the Statement of Directors' Responsibilities 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 Smaller Entities (revised)", in the circumstances set out in note 9 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 annual report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

In our opinion the financial statements;

- (a) give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2015 and of its result for the year then ended; and
- (b) have been properly prepared in accordance with Generally Accepted Accounting Practice in Ireland and in particular with the requirements of the Companies Act 2014.

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

We have obtained all the information and explanations that we consider necessary for the purposes of our audit.

The financial statements are in agreement with the accounting records and, in our opinion, the accounting records were sufficient to permit the financial statements to be readily and properly audited.

In our opinion, the information given in the director's report is consistent with the financial statements.

North West Alcohol Forum Limited

Independent auditors' report to the members of North West Alcohol Forum Limited (continued)

Matters on which we are required to report by exception

We have nothing to report in respect of the provisions in the Companies Act 2014 which require us to report to you if, in our opinion the disclosures of director's 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 & Chartered Accountants
Curraghmore
Ballybofey
County Donegal
2015/2016

Certified to be a true copy

Director

Secretary



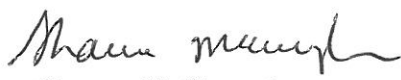
North West Alcohol Forum Limited

Abridged balance sheet
as at 31 December 2015

	Notes	2015		2014	
		€	€	€	€
Fixed assets					(restated)
Tangible fixed assets	5		19,833		22,679
Current assets					
Debtors		8,527		39,346	
Cash at bank and in hand		400,924		405,522	
		<u>409,451</u>		<u>444,868</u>	
Creditors: amounts falling due within one year		<u>(141,909)</u>		<u>(37,511)</u>	
Net current assets			<u>267,542</u>		<u>407,357</u>
Total assets less current liabilities			<u>287,375</u>		<u>430,036</u>
Net assets			<u><u>287,375</u></u>		<u><u>430,036</u></u>
Reserves	6				
Profit and loss account			<u>287,375</u>		<u>430,036</u>
			<u><u>287,375</u></u>		<u><u>430,036</u></u>

The directors have have relied on the specified exemption contained in section 352 of the Companies Act 2014 on the grounds that the company is entitled to the benefit of that exemption as a small company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The financial statements were approved by the board on ^{20/5/2016} and signed on it's behalf by


Shauna McClenaghan
Director


Pat Harvey
Director

The notes on pages 8 to 11 form an integral part of these financial statements.

North West Alcohol Forum Limited

Notes to the abridged financial statements for the year ended 31 December 2015

1. Going concern

The company's core activities will be funded until December 2016 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 2016, 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.

2. 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.

2.1. Basis of preparation

The accounts are prepared in accordance with generally accepted accounting principles under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

2.2. Tangible fixed assets and depreciation

Tangible assets are stated at cost less accumulated depreciation. 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 residual value, of each asset systematically over its expected useful life, as follows:

Fixtures, fittings and equipment	- 15% straight line
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2.3. Income

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.

North West Alcohol Forum Limited

**Notes to the abridged financial statements
for the year ended 31 December 2015**

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3. Employees

Number of employees

The average monthly numbers of employees during the year were:

	2015	2014
Management, programme managers and administration	16	13

	16	13
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Employment costs

	2015	2014
	€	€
Wages and salaries	518,396	424,240
Social welfare costs	55,438	44,644
	573,834	468,884

	518,396	424,240
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	55,438	44,644
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	573,834	468,884
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The directors did not receive any remuneration during the year under review (2014: €nil).

4. Taxation

The company has been granted charitable status by the Revenue Commissioners (CHY 17835). As a result the company is not liable to taxation on its profit/loss on ordinary activities.

5. Fixed assets

**Tangible
fixed
assets
€**

Cost

At 1 January 2015	42,952
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Additions	1,736
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At 31 December 2015	44,688
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Depreciation

At 1 January 2015	20,273
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Charge for year	4,582
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At 31 December 2015	24,855
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Net book values

At 31 December 2015	19,833
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At 31 December 2014	22,679
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North West Alcohol Forum Limited

Notes to the abridged financial statements
for the year ended 31 December 2015

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6. Reserves	Profit and loss account €	Total €
At 31 December 2014		
as previously stated	407,580	407,580
Prior year adjustment (Note 7)	22,456	22,456
At 1 January 2015 (restated)	430,036	430,036
(Loss)/retained profit for the year	(142,661)	(142,661)
At 31 December 2015	<u>287,375</u>	<u>287,375</u>

7. Prior year adjustments

A prior year adjustment has been booked in the current year to correct for a fundamental error in relation to the following:

- (a) income receivable was understated by €33,233 as at 31 December 2014, and
- (b) income received in advance was understated by €10,777 as at 31 December 2014. This adjustment related to income received during the year ended 31 December 2013 which was carried forward for spending in subsequent years.

The impact of the above errors resulted in the operating profit for the year ended 31 December 2014 being understated by €33,233 and the operating profit for the year ended 31 December 2013 being overstated by €10,777. The net effect of the above errors resulted in reserves being understated by €22,456 as at 31 December 2014.

The effect of the correction on the company's balance sheet as at 31 December 2014 was as follows:

	As previously stated €	Effect €	As restated €
Debtors	-	33,233	33,233
Creditors: amounts falling due within one year	(-)	(10,777)	(10,777)
	<u>-</u>	<u>22,456</u>	<u>22,456</u>
Reserves	<u>407,580</u>	<u>22,456</u>	<u>430,036</u>

North West Alcohol Forum Limited

Notes to the abridged financial statements
for the year ended 31 December 2015

..... continued

8. Contingent Liabilities

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

9. Non-audit services provided by the company's auditors

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.

10. Accounting Periods

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

11. Approval of financial statements

The financial statements were approved by the Board on ^{20/5/2016} and signed on its behalf by



Shauna McClenaghan
Director

Pat Harvey
Director



Jigsaw Donegal

Income and Expenditure Account for the year ended 31 December 2015

	2015	2014 (restated)
Income		
HSE Local - Donegal	100,000	140,000
Headstrong	125,620	48,304
HSE - Action Mental Health	-	4,106
DLDC	2,600	6,790
Donations/fundraising	13,647	22,560
	241,867	221,760
Programme and Administrative expenses		
Wages	171,221	110,639
Employers PRSI	18,311	11,887
Training	7,631	2,700
Programme costs	8,575	5,810
Rent	20,680	17,616
Insurance	2,406	2,665
Light & heat	4,024	3,887
Maintenance	5,218	7,777
Printing & stationary	3,396	4,374
Online resources & marketing	-	5,865
Telephones	5,281	5,981
Travel costs	9,375	6,598
Legal & professional	2	-
Accountancy & Audit	999	-
Bank charges	75	191
General expenses	-	538
	257,191	186,528
Profit/(loss)	- 15,324	35,232