

Company registration number: 435920

North West Alcohol Forum Company Limited by Guarantee

Financial statements

for the financial year ended 31 December 2019

North West Alcohol Forum Company Limited by Guarantee

Contents

	Page
Directors and other information	1
Directors report	2 - 4
Directors responsibilities statement	5
Independent auditor's report to the members	6 - 8
Income and expenditure account	9
Balance sheet	10
Notes to the financial statements	11 - 18

**North West Alcohol Forum Company Limited by Guarantee
Company limited by guarantee**

Directors and other information

Directors	Mr Pat Harvey Ms Shauna McClenaghan Ms Mary Hough Mr Paul Stewart Mr Billy Bennett Ms Anne Burke Ms Lorraine Thompson Mr Gordon Curley (appointed 25 November 2019) Ms Teresa McDaid (appointed 25 November 2019) Mr Liam Ward (appointed 25 November 2019)
Secretary	Ms Shauna McClenaghan
Company number	435920
Charities Regulator number	20067120
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 2019.

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 consequently 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 provides support, information and services to individual's families and communities impacted by alcohol harm and works at a wider level to change Ireland's problematic relationship with alcohol. Our vision is an Ireland where every child, family and community is free from the harmful effects of alcohol.

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, the Reach Project - youth work and family support 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) Education and training programmes provide evidence based training programmes to community, voluntary and professional staff.

North West Alcohol Forum Company Limited by Guarantee

Directors report (continued)

(B) Jigsaw Donegal

The company acted as fiscal agent for the Jigsaw Donegal project until May 2019 at which stage these activities were transferred to Jigsaw.

The company received funding specifically for this project from the HSE and Jigsaw. The surplus funds on hand for the Jigsaw Donegal project at the time of the transfer of €61,396 and fixed assets with a net book value of €3,064 were transferred to Jigsaw. The total amount of €64,460 is disclosed in the income and expenditure account as a loss on cessation of operations.

During the period to May 2019 the company employed seven 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.

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

In the first half of 2020, the COVID-19 virus spread worldwide. In common with many other countries, the Irish Government issued guidance and restrictions on the movement of people designed to slow the spread of the virus. In early March 2020, many businesses closed voluntarily and throughout the month more restrictions were placed on people and businesses. On 28th March 2020, all "non-essential" businesses were ordered to close temporarily.

The company reacted to these conditions by closing it's office with staff working from home. This has had a significant impact on the delivery of the company's services given that the company normally provides face-to-face supports, drop-in services and various group programmes and activities. However, key services such as family support, youth support and contact with vulnerable families continue to be provided where possible by telephone and through video conferencing. Online programmes have also been developed in response to demand from service users. The directors are confident that the company will be fully operational once the period of restriction is lifted. However, they are of the opinion that participation in activities and support groups may not return to normal levels for a considerable period of time thereafter.

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.

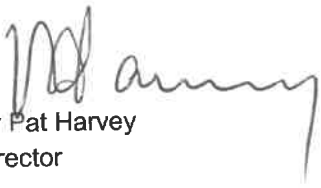
North West Alcohol Forum Company Limited by Guarantee


Directors report (continued)

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 ...1/7/20..... and signed on behalf of the board by:


Mr Pat Harvey
Director


Ms Shauna McClenaghan
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 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 company as at the financial year end date and of the surplus or deficit 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 surplus or deficit of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and directors report comply with the Companies Act 2014 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Report on the audit of the financial statements

Opinion

We have audited the financial statements of North West Alcohol Forum Company Limited by Guarantee (the 'company') for the financial year ended 31 December 2019 which comprise the income and expenditure account, balance sheet and notes to the financial statements, including a summary of significant accounting policies set out in note 3. 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.

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 2019 and of its deficit 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 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 in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the provisions available for small entities, in the circumstances set out in note 14 to the financial statements, 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

We have nothing to report in respect of the following matters in relation to which ISAs (Ireland) require us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

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.

In connection with our audit of the financial statements, 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 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.

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

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' report is consistent with the financial statements; and
- in our opinion, the directors' report has been prepared in accordance with applicable legal requirements.

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, and financial statements are in agreement with the accounting records.

Matters on which we are required to report by exception

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' 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 made. 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, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors 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 company'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 the management either intends to liquidate the company or to cease operations, or has 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.

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

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgment 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 internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the 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 company'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 company 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.

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

Our 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 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.


Mr John Burke (Statutory Auditor)

For and on behalf of
John Burke & Company
Registered Auditor and Chartered Accountants
Curraghmore
Ballybofey
County Donegal

1/7/2020

North West Alcohol Forum Company Limited by Guarantee

**Income and expenditure account
Financial year ended 31 December 2019**

	Note	2019 €	2018 €
Income	5	788,743	962,970
Administrative expenses		(808,859)	(968,771)
Operating deficit		<u>(20,116)</u>	<u>(5,801)</u>
(Loss) on disposal of operations	7	(64,460)	-
Other interest receivable and similar income		4	4
Deficit before taxation		<u>(84,572)</u>	<u>(5,797)</u>
Taxation	8	-	-
Deficit for the financial year		<u><u>(84,572)</u></u>	<u><u>(5,797)</u></u>

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 11 to 18 form part of these financial statements.

North West Alcohol Forum Company Limited by Guarantee

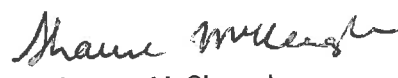
**Balance sheet
As at 31 December 2019**

	Note	2019	€	2018	€
Fixed assets					
Tangible assets	10	10,552		18,036	
			10,552		18,036
Current assets					
Debtors	11	18,407		31,894	
Cash at bank and in hand		95,965		217,427	
		<u>114,372</u>		<u>249,321</u>	
Creditors: amounts falling due within one year	12	<u>(57,111)</u>		<u>(114,972)</u>	
Net current assets			57,261		134,349
Total assets less current liabilities			67,813		152,385
Net assets			<u>67,813</u>		<u>152,385</u>
Reserves					
Income and expenditure account			67,813		152,385
Members funds			<u>67,813</u>		<u>152,385</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 Financial Reporting Standard applicable in the UK and Republic of Ireland'.

These financial statements were approved by the board of directors on 1/7/20 and signed on behalf of the board by:


Mr Pat Harvey
Director


Ms Shauna McClenaghan
Director

The notes on pages 11 to 18 form part of these financial statements.

North West Alcohol Forum Company Limited by Guarantee

Notes to the financial statements Financial year ended 31 December 2019

1. General information

The company is a company limited by guarantee (CLG) not having any share capital. The company is registered in Ireland and the address of the registered office is Unit B9, Enterprise Fund Business Centre, Ballyraine, Letterkenny, Co. Donegal.

The principal activity of the company is to provide support, information and services to individual's families and communities impacted by alcohol harm and work at a wider level to change Ireland's problematic relationship with alcohol.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102 Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. The Triennial review 2017 amendments to the standard have been early adopted.

3. Accounting policies and measurement bases

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 the income and expenditure account.

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

Going concern

The company's core activities will continue to be funded by the HSE and TUSLA. Funding is allocated on an annual basis by these agencies. Whilst the company has no guarantees in respect of funding from either the HSE or TUSLA subsequent to 2020 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.

Judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

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 Company Limited by Guarantee

Notes to the financial statements (continued) Financial year ended 31 December 2019

Exceptional items

Exceptional items are disclosed separately in the financial statements in order to provide further understanding of the financial performance of the entity. They are material items of income or expense that have been shown separately because of their nature or amount.

Tangible assets

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

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated 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

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.

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

4. Limited by guarantee

The company is limited by guarantee and consequently does not have any share capital. Each of the members is liable to contribute an amount not exceeding €1.27 towards the assets of the company in the event of liquidation.

North West Alcohol Forum Company Limited by Guarantee

Notes to the financial statements (continued)
Financial year ended 31 December 2019

5. Income

Income arises from:

	2019	2018
	€	€
Grants and other state funding	770,117	898,605
Other income	18,626	64,365
	<u>788,743</u>	<u>962,970</u>

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

North West Alcohol Forum Company Limited by Guarantee

Notes to the financial statements (continued) Financial year ended 31 December 2019

Details of grants and other state funding received:

Grant 1

Agency	TUSLA
Sponsoring Government Department	Department of Children & Youth Affairs
Grant Programmes	Family Matters - Strengthening Families Programme
Purpose of grant	Moving Parents and Children Together (M-PACT) Quality and Capacity Building Initiative (QCBI) Support of staff wages, operating costs and project costs relating to the delivery of services for the above programmes.
Total Grant	€157,967
Term	Family Matters, M-PACT & QCBI - expired 31 December 2019
Accounting for grants:	
- Grant deferred at 1 January 2019	€48,755
- Grant received during the year	€121,707
- Grant taken to income for the year	€157,967
- Grant deferred at 31 December 2019	€12,495
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
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	€414,698
Term	Expired 31 December 2019
Accounting for grants:	
- Grant receivable at 1 January 2019	€Nil
- Grant deferred at 1 January 2019	€16,149
- Grant received during the year	€398,549
- Grant taken to income for the year	€414,698
- Grant deferred at 31 December 2019	€Nil
- Grant receivable at 31 December 2019	€Nil
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 2019**

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	€59,115
Term	Expired 30 June 2019
Accounting for grants:	
- Grant deferred at 1 January 2019	€Nil
- Grant received during the year	€59,115
- Grant taken to income for the year	€59,115
- Grant deferred at 31 December 2019	€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 and operating costs relating to the delivery of services at Jigsaw Donegal
Total Grant	€53,022
Term	Expired 30 June 2019
Accounting for grants:	
- Grant deferred at 1 January 2019	€Nil
- Grant received during the year	€53,022
- Grant taken to income for the year	€53,022
- Grant deferred at 31 December 2019	€Nil
Capital grant	€Nil
Restriction on use	Grant funding to be utilised as detailed above.

Grant 5

Agency	International Fund for Ireland
Purpose of grant	Support of staff wages and operating costs relating to the delivery of a Personal Youth Development Programme.
Total Grant	€207,473
Term	Expires 31 March 2021
Accounting for grants:	
- Grant deferred at 1 January 2019	€15,000
- Grant receivable at 1 January 2019	€10,425
- Grant received during the year	€69,178

North West Alcohol Forum Company Limited by Guarantee

**Notes to the financial statements (continued)
Financial year ended 31 December 2019**

- Grant taken to income for the year	€74,819
- Grant deferred at 31 December 2019	€15,000
- Grant receivable at 31 December 2019	€16,066
Capital grant	€Nil
Restriction on use	Grant funding to be utilised as detailed above.

6. Staff costs

The average number of persons employed by the company during the financial year was 15 (2018: 18).

The aggregate payroll costs incurred during the financial year were:

	2019	2018
	€	€
Wages and salaries	516,106	626,071
Social insurance costs	55,699	66,840
	<u>571,805</u>	<u>692,911</u>

Number of employees by salary range:

	2019	2018
	Number	Number
€60,000 to €70,000	1	1
€70,000 +	-	-

The directors did not receive any remuneration during the year under review.

7. Exceptional items

	2019	2018
	€	€
Loss on disposal of operation	64,460	-
	<u>64,460</u>	<u>-</u>

The company acted as fiscal agent for the Jigsaw Donegal project until May 2019 at which stage these activities were transferred to Jigsaw. The company received funding specifically for this project from the HSE and Jigsaw. The surplus funds on hand for the Jigsaw Donegal project at the time of the transfer of €61,396 and fixed assets with a net book value of €3,064 were transferred to Jigsaw thereby resulting in a loss on disposal of operation of €64,460.

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 relating to taxation, 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 2019

9. Income and expenditure account	2019	2018
	€	€
At the start of the financial year	152,385	158,182
Deficit for the financial year	(84,572)	(5,797)
At the end of the financial year	<u>67,813</u>	<u>152,385</u>
10. Tangible assets		
	Fixtures, fittings and equipment	Total
	€	€
Cost		
At 1 January 2019		
Additions	59,539	59,539
Disposals	3,327	3,327
	(4,205)	(4,205)
At 31 December 2019	<u>58,661</u>	<u>58,661</u>
Depreciation		
At 1 January 2019		
Charge for the financial year	41,503	41,503
Disposals	7,747	7,747
	(1,141)	(1,141)
At 31 December 2019	<u>48,109</u>	<u>48,109</u>
Carrying amount		
At 31 December 2019	<u>10,552</u>	<u>10,552</u>
At 31 December 2018	<u>18,036</u>	<u>18,036</u>
11. Debtors	2019	2018
	€	€
Funding receivable	17,826	28,630
Prepayments	581	3,264
	<u>18,407</u>	<u>31,894</u>

North West Alcohol Forum Company Limited by Guarantee

Notes to the financial statements (continued)
Financial year ended 31 December 2019

12. Creditors: amounts falling due within one year

	2019	2018
	€	€
Funding advances	30,495	86,640
Trade creditors	4,304	7,222
Other creditors including tax and social insurance	12,456	18,106
Accruals	9,856	3,004
	<u>57,111</u>	<u>114,972</u>

13. Related party transactions

There were no related party transactions during the year under review or any balances owed by/(owed to) related parties as at 31 December 2019.

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. Accounting periods

The current accounts are for the year ended 31 December 2019. The comparative accounts are for the year ended 31 December 2018.

16. Approval of financial statements

The board of directors approved these financial statements for issue on 1/7/20.

North West Alcohol Forum Company Limited by Guarantee

The following pages do not form part of the statutory accounts.

North West Alcohol Forum Company Limited by Guarantee

**Detailed profit and loss account (continued)
Financial year ended 31 December 2019**

	2019	2018
	€	€
Income		
TUSLA		
HSE	157,967	99,039
IFI	473,813	592,060
Donegal County Council	74,818	10,425
Headstrong - Jigsaw Programme	10,497	18,034
Other income	53,022	179,047
	<u>18,626</u>	<u>64,365</u>
	788,743	962,970
 Overheads		
Administration and programme expenses	(808,859)	(968,771)
	<u>(808,859)</u>	<u>(968,771)</u>
 Operating deficit	(20,116)	(5,801)
Gain/loss on disposal of operation	(64,460)	-
Other interest receivable and similar income	4	4
Deficit before taxation	<u><u>(84,572)</u></u>	<u><u>(5,797)</u></u>

North West Alcohol Forum Company Limited by Guarantee

Detailed income and expenditure account (continued)
Financial year ended 31 December 2019

	2019	2018
	€	€
Overheads		
Administration and programme expenses		
Wages and salaries	516,106	626,071
Employer's PRSI contributions	55,699	66,840
Training (staff and programme delivery)	28,262	43,582
Programme costs	62,744	58,741
Rent & rates	39,193	55,282
Insurance	5,122	5,229
Light and heat	6,162	7,887
Repairs and maintenance	5,813	9,423
Printing, postage and stationery	7,939	9,420
Advertising	21,059	14,641
Telephone	6,074	8,236
Travelling and subsistence	25,301	35,332
Legal and professional	14,528	13,964
Fundraising fees	-	1,476
Accountancy fees	2,706	2,706
Bank charges	542	553
General expenses	353	567
Subscriptions	3,509	2,011
Depreciation of tangible assets	7,747	6,810
	<u>808,859</u>	<u>968,771</u>

