

**Company registration number: 435920**

**Alcohol Forum Ireland C.L.G.**

**Financial statements**

**for the financial year ended 31 December 2020**

## Alcohol Forum Ireland C.L.G.

### Contents

	<b>Page</b>
Directors and other information	<b>1</b>
Directors report	<b>2 - 3</b>
Directors responsibilities statement	<b>4</b>
Independent auditor's report to the members	<b>5 - 7</b>
Income and expenditure account	<b>8</b>
Balance sheet	<b>9</b>
Notes to the financial statements	<b>10 - 16</b>

**Alcohol Forum Ireland C.L.G.**  
**Company limited by guarantee**

**Directors and other information**

<b>Directors</b>	Mr Pat Harvey Ms Shauna McClenaghan Ms Mary Hough Mr Billy Bennett Ms Anne Burke Ms Lorainne Thompson Mr Gordon Curley Mr Liam Ward Ms Teresa McDaid (resigned 23 November 2020) Mr Paul Stewart (resigned 23 November 2020) Mr Paul Armstrong (appointed 23 November 2020)
<b>Secretary</b>	Ms Shauna McClenaghan (resigned 23 November 2020) Mr Pat Harvey (appointed 23 November 2020)
<b>Company number</b>	435920
<b>Charity number</b>	20067120
<b>Registered office</b>	Unit B9 Enterprise Fund Business Centre Ballyraine Letterkenny Co. Donegal
<b>Auditor</b>	John Burke & Company Curraghamone Ballybofey County Donegal
<b>Bankers</b>	Ulster Bank Main Street Letterkenny County Donegal
<b>Solicitors</b>	VP McMullin Port Road Letterkenny Co. Donegal

# Alcohol Forum Ireland C.L.G.

## Directors report

The directors present their annual report and the audited financial statements of the company for the financial year ended 31 December 2020.

### Change of company name

The company changed its name from North West Alcohol Forum C.L.G. to Alcohol Forum Ireland C.L.G. with effect from 29 June 2020.

### 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 and business review

Alcohol Forum Ireland 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 company 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 company 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 company:

- (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.

The company reacted to the Covid-19 pandemic by closing its office with staff working from home. This 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 continued to be provided where possible by telephone and through video conferencing. Online programmes were developed in response to demand from service users.

## Alcohol Forum Ireland C.L.G.

### Directors report (continued)

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

The company continues to operate in line with government guidelines related to Covid-19.

The directors are not aware of any other 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 24/09/21 and signed on behalf of the board by:



Mr Billy Bennett  
Director



Ms Anne Burke  
Director



## **Alcohol Forum Ireland C.L.G.**

### **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  
Alcohol Forum Ireland C.L.G.**

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

***Opinion***

We have audited the financial statements of Alcohol Forum Ireland C.L.G. (the 'company') for the financial year ended 31 December 2020 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 2020 and of its surplus for the financial year then ended;
- have been properly prepared in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland; and
- have been 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 15 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***

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

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

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

***Other information***

The directors are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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  
Alcohol Forum Ireland C.L.G. (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  
Alcohol Forum Ireland C.L.G. (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  
Curraghamone  
Ballybofey  
County Donegal

**Alcohol Forum Ireland C.L.G.**

**Income and expenditure account  
Financial year ended 31 December 2020**

	<b>Note</b>	<b>2020</b>	<b>2019</b>
		<b>€</b>	<b>€</b>
<b>Income</b>	<b>5</b>	680,067	788,743
<b>Expenditure</b>		<u>(652,693)</u>	<u>(808,859)</u>
<b>Operating surplus/(deficit)</b>	<b>6</b>	27,374	(20,116)
(Loss) on disposal of operations	<b>8</b>	-	(64,460)
Other interest receivable and similar income		4	4
<b>Surplus/(deficit) before taxation</b>		<u>27,378</u>	<u>(84,572)</u>
Taxation	<b>9</b>	-	-
<b>Surplus/(deficit) for the financial year</b>		<u><u>27,378</u></u>	<u><u>(84,572)</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 10 to 16 form part of these financial statements.

Alcohol Forum Ireland C.L.G.

Balance sheet  
As at 31 December 2020

	Note	2020 €	€	2019 €	€
<b>Fixed assets</b>					
Tangible assets	11	17,010		10,552	
			17,010		10,552
<b>Current assets</b>					
Debtors	12	23,335		18,407	
Cash at bank and in hand		249,099		95,965	
		272,434		114,372	
<b>Creditors: amounts falling due within one year</b>	13	(194,253)		(57,111)	
<b>Net current assets</b>			78,181		57,261
<b>Total assets less current liabilities</b>			95,191		67,813
<b>Net assets</b>			95,191		67,813
<b>Reserves</b>					
Income and expenditure account			95,191		67,813
<b>Members funds</b>			95,191		67,813

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 24/09/21 and signed on behalf of the board by:



Mr Billy Bennett  
Director



Ms Anne Burke  
Director



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

## Alcohol Forum Ireland C.L.G.

### Notes to the financial statements Financial year ended 31 December 2020

#### 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 company is a registered charity (CRA number 20067120) and it has been granted Charitable Status by the Revenue Commissioners (CHY 17835).

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' and Irish Statute comprising the Companies Act 2014.

#### 3. Accounting policies and measurement bases

##### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified to include certain items at fair value.

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

##### Going concern

The directors have a reasonable expectation that the company's core activities will continue to be funded by the HSE and TUSLA. Service Level Agreements (SLA) are agreed annually with both agencies. Whilst the company has no guarantees in respect of funding, the directors are confident that the company's activities will continue to be funded by both agencies 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.

## Alcohol Forum Ireland C.L.G.

### Notes to the financial statements (continued) Financial year ended 31 December 2020

#### 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.

#### 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.

Alcohol Forum Ireland C.L.G.

Notes to the financial statements (continued)  
Financial year ended 31 December 2020

5. Income

Income arises from:

	2020	2019
	€	€
Grants and other state funding	671,473	770,117
Other income	8,594	18,626
	<u>680,067</u>	<u>788,743</u>

Analysis of grants and other state funding:

	2020	2019
	€	€
Tusla	129,961	157,967
Health Service Executive	407,861	473,813
International Fund for Ireland	128,059	74,818
Headstrong (Jigsaw)	-	53,022
Donegal County Council	5,592	10,497
	<u>671,473</u>	<u>770,117</u>

All grant funding is deemed to be restricted income.

Alcohol Forum Ireland C.L.G.

Notes to the financial statements (continued)  
Financial year ended 31 December 2020

Details of grants and other state funding received:

**Grant 1**

Agency	TUSLA
Sponsoring Government Department	Department of Children, Equality, Disability, Integration & Youth
Grant Programmes	Family Matters - Strengthening Families Programme Moving Parents and Children Together (M-PACT) Quality and Capacity Building Initiative (QCBI) Family Fund
Purpose of grant	Support of staff wages, operating costs and project costs relating to the delivery of services for the above programmes.
Total Grant	€129,961
Term	Family Matters, M-PACT & QCBI - expired 31 December 2020
Accounting for grants:	
- Grant deferred at 1 January 2020	€12,495
- Grant received during the year	€134,375
- Grant taken to income for the year	€129,961
- Grant deferred at 31 December 2020	€16,909
Capital grant	€Nil
Restriction on use	Grant funding to be utilised as detailed above.

**Grant 2**

Agency	Health Service Executive (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, the development of the MaCYSS under-18 drug and alcohol service in Cavan/Monaghan and training and resource development
Total Grant	€407,861
Term	Expired 31 December 2020
Accounting for grants:	
- Grant receivable at 1 January 2020	€Nil
- Grant deferred at 1 January 2020	€Nil
- Grant received during the year	€527,591
- Grant taken to income for the year	€407,861
- Grant deferred at 31 December 2020	€119,730
- Grant receivable at 31 December 2020	€Nil
Capital grant	€Nil
Restriction on use	Grant funding to be utilised as detailed above.

**Alcohol Forum Ireland C.L.G.**

**Notes to the financial statements (continued)  
Financial year ended 31 December 2020**

**Grant 3**

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	Expired 31 March 2021
Accounting for grants:	
- Grant deferred at 1 January 2020	€15,000
- Grant receivable at 1 January 2020	€16,066
- Grant received during the year	€112,875
- Grant taken to income for the year	€128,059
- Grant deferred at 31 December 2020	€5,000
- Grant receivable at 31 December 2020	€21,250
Capital grant	€Nil
Restriction on use	Grant funding to be utilised as detailed above.

**6. Operating surplus/(deficit)**

Operating surplus/(deficit) is stated after charging/(crediting):

	<b>2020</b>	2019
	€	€
Depreciation of tangible assets	3,912	7,747
Fees payable for the preparation and audit of the financial statements	2,214	2,706
	<u>          </u>	<u>          </u>

**7. Staff costs**

The average number of persons employed by the company during the financial year was 13 (2019: 15).

The aggregate payroll costs incurred during the financial year were:

	<b>2020</b>	2019
	€	€
Wages and salaries	477,362	516,106
Social insurance costs	51,706	55,699
	<u>529,068</u>	<u>571,805</u>

Number of employees by salary range:

	<b>2020</b>	2019
	Number	Number
€60,000 to €70,000	1	1
€70,000 +	-	-

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



**Alcohol Forum Ireland C.L.G.**

**Notes to the financial statements (continued)  
Financial year ended 31 December 2020**

**8. Exceptional items**

	<b>2020</b>	<b>2019</b>
	€	€
Loss on disposal of operation	-	64,460
	<u>          </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.

**9. 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 it's profit/loss on ordinary activities.

**10. Income and expenditure account**

	<b>2020</b>	<b>2019</b>
	€	€
At the start of the financial year	67,813	152,385
Surplus/(deficit) for the financial year	27,378	(84,572)
<b>At the end of the financial year</b>	<u>95,191</u>	<u>67,813</u>

**11. Tangible assets**

	Fixtures, fittings and equipment	<b>Total</b>
	€	€
<b>Cost</b>		
At 1 January 2020	58,661	58,661
Additions	10,370	10,370
<b>At 31 December 2020</b>	<u>69,031</u>	<u>69,031</u>
<b>Depreciation</b>		
At 1 January 2020	48,109	48,109
Charge for the financial year	3,912	3,912
<b>At 31 December 2020</b>	<u>52,021</u>	<u>52,021</u>
<b>Carrying amount</b>		
<b>At 31 December 2020</b>	<u>17,010</u>	<u>17,010</u>
At 31 December 2019	<u>10,552</u>	<u>10,552</u>

## Alcohol Forum Ireland C.L.G.

### Notes to the financial statements (continued) Financial year ended 31 December 2020

#### 12. Debtors

	2020	2019
	€	€
Funding receivable	21,634	17,826
Prepayments	1,701	581
	<u>23,335</u>	<u>18,407</u>

#### 13. Creditors: amounts falling due within one year

	2020	2019
	€	€
Funding advances	172,719	30,495
Trade creditors	3,712	4,304
Other creditors including tax and social insurance	14,406	12,456
Accruals	3,416	9,856
	<u>194,253</u>	<u>57,111</u>

#### 14. 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 2020.

#### 15. 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.

#### 16. Accounting periods

The current accounts are for the year ended 31 December 2020. The comparative accounts are for the year ended 31 December 2019.

#### 17. Approval of financial statements

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

**Alcohol Forum Ireland C.L.G.**

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

**Alcohol Forum Ireland C.L.G.**

**Detailed income and expenditure account  
Financial year ended 31 December 2020**

	<b>2020</b>	<b>2019</b>
	€	€
<b>Income</b>		
TUSLA	129,961	157,967
HSE	407,861	473,813
IFI	128,059	74,818
Donegal County Council	5,592	10,497
Headstrong - Jigsaw Programme	-	53,022
Other income	8,594	18,626
	<u>680,067</u>	<u>788,743</u>
<b>Overheads</b>		
Administration and programme expenses	(652,693)	(808,859)
	<u>(652,693)</u>	<u>(808,859)</u>
<b>Operating surplus/(deficit)</b>	27,374	(20,116)
Gain/loss on disposal of operation	-	(64,460)
Other interest receivable and similar income	4	4
<b>Surplus/(deficit) before taxation</b>	<u>27,378</u>	<u>(84,572)</u>

The company is compliant with relevant circulars relating to taxation, including Circular 44/2006, "Tax Clearance Procedures Grants, Subsidies and Similiar Type Payments".

Alcohol Forum Ireland C.L.G.

Detailed income and expenditure account (continued)  
Financial year ended 31 December 2020

	2020	2019
	€	€
<b>Overheads</b>		
<b>Administration and programme expenses</b>		
Wages and salaries	477,362	516,106
Employer's PRSI contributions	51,706	55,699
Training (staff and programme delivery)	2,715	28,262
Programme costs	33,370	62,744
Rent & rates	19,371	39,193
Insurance	1,802	5,122
Light and heat	4,868	6,162
Repairs and maintenance	8,909	5,813
Printing, postage and stationery	6,226	7,939
Advertising	7,910	21,059
Telephone	6,523	6,074
Travelling and subsistence	9,698	25,301
Legal and professional	10,906	14,528
Auditors remuneration	2,214	2,706
Bank charges	330	542
General expenses	221	353
Subscriptions	4,650	3,509
Depreciation of tangible assets	3,912	7,747
	<u>652,693</u>	<u>808,859</u>