

Company registration number: 435920

Alcohol Forum Ireland C.L.G.

Financial statements

for the financial year ended 31 December 2021

Alcohol Forum Ireland C.L.G.

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

Directors and other information

Directors	Mr Pat Harvey Ms Shauna McClenaghan Ms Mary Hough Mr Billy Bennett Ms Anne Burke Ms Lorainne Thompson Mr Gordon Curley Mr Liam Ward Mr Paul Armstrong
Secretary	Mr Pat Harvey
Company number	435920
Charity 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

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 2021.

Governance and management

Alcohol Forum Ireland CLG is a charitable company limited by guarantee (CLG). The company is a registered charity (CRA number 20067120) and it has been granted Charitable Status by the Revenue Commissioners (CHY 17835).

The company is governed in accordance with its constitution and the aims and objectives set out therein.

The company is managed by its board of 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.

The company had three subcommittees: (1) Audit, Risk and Finance, (2) Human Resources, and (3) Strategic Planning and Projects. Each committee is chaired by a director of the Board and provide reports and recommendations to the Board for approval.

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 during the year under review:

(i) The National Community Action on Alcohol programme aims to deliver on Action 1.1.1 of the National Drug Strategy (2017) Reducing Harm Supporting Recovery, which commits to "using evidenced based approaches to mobilising community action on alcohol. This work involves the support for community mobilisation in local and regional Drug and Alcohol Taskforces nationally, including the development of resources, provision of training, interagency collaboration and the support and development of the Irish Community Action on Alcohol Network (ICANN).

Alcohol Forum Ireland C.L.G.

Directors report (continued)

(ii) Various support programmes for families, young people and parents across Donegal, Sligo, Leitrim, Monaghan and Cavan who are impacted by alcohol or other drug use. During 2021 we further developed our MaCYSS under-18 service in Cavan and Monaghan providing support and clinical services to young people and their families affected by AOD use. Our whole family programmes, M-Pact and Strengthening Families, continue to be delivered and Reach, our youth outreach service for young people affected by parental alcohol misuse, continued with the support of the International Fund for Ireland and Tusla. The Hope programme is a 6 week online programme which was developed and delivered online to families across the area and we are developing our non-violent resistance service and our 5 Step Family Support Service for those affected by a loved one's addiction.

(iii) The Alcohol Related Brain Injury (ARBI) service is the only one of its kind nationally and supports individuals and their carers through our care co-ordination service, and by the provision of resources and training for professionals and carers. We continue to engage with funders for the development of ARBI services regionally and nationally. Planning is currently underway to develop an e-learning resource for professional and care staff in partnership with the HSE and the Loretto Foundation.

(iv) Various education and training programmes that support continuing professional development, post qualifying courses for health and social care workers and culturally relevant frontline community training. Training is provided in a range of areas that support our work including, alcohol and other drug use in the workplace training, NVR training, youth worker and community worker training and we collaborate with LYIT in a level 7 Certificate in Alcohol Licencing and an MSc in Therapeutic Interventions in Alcohol and other Drugs. During 2021 we delivered several webinars including alcohol in the workplace and alcohol licencing for the legal profession.

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

Organisational risk management and internal control

The Audit, Risk, and Financial Sub-Committee (working with senior management) monitor and review the level of operational and financial risks. The Directors retain overall responsibility for risk management.

A risk register is maintained and is subject to review at each board meeting. The risk register forms the basis to establish policies, systems and procedures to mitigate the risks identified and monitor the implementation of procedures to minimise or manage any potential impact on the Charity should those risks materialise.

The principal risks and uncertainties are:

- The impact of the ongoing Covid-19 pandemic on service delivery
- Data protection: ensuring that adequate systems are in place for ongoing data management and GDPR purposes and that cyber security risks are minimised
- High dependence on key staff: our programmes depend on skilled staff. In the event a key staff member leaves the organisation, recruiting and retaining new skilled staff can be a challenge
- Funding: the reliance on restricted funding from the HSE and Tusla annually

The Board of Directors, Management and staff are actively engaged, at a strategic and operational level, to minimise the risk in key areas. Where applicable, appropriate policies and procedures are in place to assist in these control measures.

Reserves

The Board has set a reserves policy which requires that:

- reserves are maintained at a level which ensures that the company's core activity can continue during a period of unforeseen difficulty, and
- a proportion of reserves be maintained in a readily realisable form

Alcohol Forum Ireland C.L.G.

Directors report (continued)

Events after the end of the reporting period

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

Accounting records

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

Relevant audit information

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

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

Auditors

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

This report was approved by the board of directors on 18th May 2022 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 2021 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 issued in the United Kingdom by the Financial Reporting Council.

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 2021 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 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.

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

In our opinion, based on the work undertaken in the course of the audit, we report that:

- the information given in the directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- 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)**

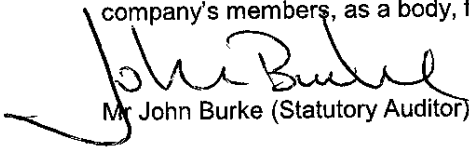
As part of an audit in accordance with ISAs (Ireland), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- 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

18th May 2022

Alcohol Forum Ireland C.L.G.

**Income and expenditure account
Financial year ended 31 December 2021**

		2021	2020
	Note	€	€
Income	5	797,642	680,067
Expenditure		<u>(797,703)</u>	<u>(652,693)</u>
Operating (deficit)/surplus	7	(61)	27,374
Other interest receivable and similar income		<u>4</u>	<u>4</u>
(Deficit)/surplus before taxation		<u>(57)</u>	<u>27,378</u>
Taxation	9	-	-
(Deficit)/surplus for the financial year		<u><u>(57)</u></u>	<u><u>27,378</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 19 form part of these financial statements.

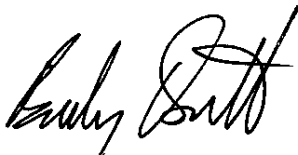
Alcohol Forum Ireland C.L.G.

Balance sheet
As at 31 December 2021

	Note	2021 €	€	2020 €	€
Fixed assets					
Tangible assets	11	<u>18,791</u>		<u>17,010</u>	
			18,791		17,010
Current assets					
Debtors	12	6,981		23,335	
Cash at bank and in hand		<u>339,818</u>		<u>249,099</u>	
		346,799		272,434	
Creditors: amounts falling due within one year	13	<u>(270,456)</u>		<u>(194,253)</u>	
Net current assets			<u>76,343</u>		<u>78,181</u>
Total assets less current liabilities			<u>95,134</u>		<u>95,191</u>
Net assets			<u><u>95,134</u></u>		<u><u>95,191</u></u>
Reserves					
Income and expenditure account			<u>95,134</u>		<u>95,191</u>
Members funds			<u>95,134</u>		<u>95,191</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 18th May, 2022 and signed on behalf of the board by:



Mr Billy Bennett
Director



Ms Anne Burke
Director

The notes on pages 11 to 19 form part of these financial statements.

Alcohol Forum Ireland C.L.G.

Notes to the financial statements Financial year ended 31 December 2021

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 ability of the company to continue as a going concern is wholly dependant on the continuation of funding from the Health Service Executive and Tusla. Service Level Agreements (SLA's) are agreed annually with both organisations with SLA's being in place for 2022 at the date of approval of these financial statements. Whilst the company has no guarantees in respect of funding from the above named organisations the directors are confident that the company's activities will continue to be funded 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 2021

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.

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 2021

5. Income

Income arises from:

	2021	2020
	€	€
Grants and other state funding	774,383	671,473
Other income	23,259	8,594
	<u>797,642</u>	<u>680,067</u>

Analysis of grants and other state funding:

	2021	2020
	€	€
Tusla	179,106	129,961
Health Service Executive	533,128	407,861
International Fund for Ireland	50,999	128,059
Donegal County Council	11,150	5,592
	<u>774,383</u>	<u>671,473</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 2021**

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) Reach (youth outreach service)
Purpose of grant	Support of staff wages, operating costs and project costs relating to the delivery of services for the above programmes.
Total Grant	€179,106
Term	Family Matters & M-PACT - expired 31 December 2021 Reach - expires October 2022
Accounting for grants:	
- Grant deferred at 1 January 2021	€16,909
- Grant received during the year	€208,929
- Grant taken to income for the year	€179,106
- Grant deferred at 31 December 2021	€46,732
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, the development of a family support service in Donegal, the development of an Alcohol Liaison service in Sligo University Hospital and training and resource development
Total Grant	533,128
Term	Expired 31 December 2021
Accounting for grants:	
- Grant receivable at 1 January 2021	€Nil
- Grant deferred at 1 January 2021	€119,730
- Grant received during the year	€590,621
- Grant taken to income for the year	533,128
- Grant deferred at 31 December 2021	€177,223

Alcohol Forum Ireland C.L.G.

Notes to the financial statements (continued)
Financial year ended 31 December 2021

- Grant receivable at 31 December 2021	€Nil
Capital grant	€Nil
Restriction on use	Grant funding to be utilised as detailed above.
<u>Grant 3</u>	
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 2021	€5,000
- Grant receivable at 1 January 2021	€21,250
- Grant received during the year	€67,249
- Grant taken to income for the year	50,999
- Grant deferred at 31 December 2021	€Nil
- Grant receivable at 31 December 2021	€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 2021**

6. Segmented accounts for TUSLA funded projects

	SFP/MPACT	MPACT Sligo/Leitrim	Reach	MaCYSS & Covid	Total
Income					
TUSLA	50,000	106,590	13,297	9,219	179,106
Expenditure					
Wages & employers PRSI	30,000	48,246	11,445	3,684	93,375
Rent & rates	3,113	5,525	1,374	-	10,012
Insurance	273	550	51	237	1,111
Light & heat	134	356	-	-	490
Travel & subsistence	627	1,054	-	-	1,681
Programme costs	11,515	17,423	-	-	28,938
Printing & stationary	-	1,457	-	-	1,457
Advertising & marketing	400	7,200	-	5,298	12,898
Telephone & broadband	1,000	1,485	346	-	2,831
Legal & professional	-	260	-	-	260
Training delivery	2,905	18,470	-	-	21,375
Repairs & maintenance	-	1,532	81	-	1,613
Bank charges	33	37	-	-	70
	<u>50,000</u>	<u>103,595</u>	<u>13,297</u>	<u>9,219</u>	<u>176,111</u>
Surplus/(deficit)	<u>-</u>	<u>2,995</u>	<u>-</u>	<u>-</u>	<u>2,995</u>
Capital expenditure	<u>-</u>	<u>3,620</u>	<u>-</u>	<u>-</u>	<u>3,620</u>

7. Operating (deficit)/surplus

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

	2021	2020
	€	€
Depreciation of tangible assets	4,847	3,912
Fees payable for the preparation and audit of the financial statements	<u>3,198</u>	<u>2,214</u>

Alcohol Forum Ireland C.L.G.

**Notes to the financial statements (continued)
Financial year ended 31 December 2021**

8. Staff costs

The average number of persons employed by the company during the financial year was 16 (2020: 13).

The aggregate payroll costs incurred during the financial year were:

	2021	2020
	€	€
Wages and salaries	532,534	477,362
Social insurance costs	57,861	51,706
Redundancy costs	3,684	-
	<u>594,079</u>	<u>529,068</u>

Number of employees by salary range:

	2021	2020
	Number	Number
€60,000 to €70,000	1	1
€70,000 +	-	-

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

The gross pay for the chief executive officer was €65,000.

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 its profit/loss on ordinary activities.

10. Income and expenditure account

	2021	2020
	€	€
At the start of the financial year	95,191	67,813
(Deficit)/surplus for the financial year	(57)	27,378
At the end of the financial year	<u>95,134</u>	<u>95,191</u>

Alcohol Forum Ireland C.L.G.

**Notes to the financial statements (continued)
Financial year ended 31 December 2021**

11. Tangible assets	Fixtures, fittings and equipment €	Total €
Cost		
At 1 January 2021	69,031	69,031
Additions	6,628	6,628
At 31 December 2021	<u>75,659</u>	<u>75,659</u>
Depreciation		
At 1 January 2021	52,021	52,021
Charge for the financial year	4,847	4,847
At 31 December 2021	<u>56,868</u>	<u>56,868</u>
Carrying amount		
At 31 December 2021	<u>18,791</u>	<u>18,791</u>
At 31 December 2020	<u>17,010</u>	<u>17,010</u>
12. Debtors	2021 €	2020 €
Funding receivable	1,000	21,634
Prepayments	5,981	1,701
	<u>6,981</u>	<u>23,335</u>
13. Creditors: amounts falling due within one year	2021 €	2020 €
Funding advances	247,449	172,719
Trade creditors	3,382	3,712
Other creditors including tax and social insurance	13,181	14,406
Accruals	6,444	3,416
	<u>270,456</u>	<u>194,253</u>
14. Related party transactions		
<p>There were no related party transactions during the year under review or any balances owed by/(owed to) related parties as at 31 December 2021.</p>		

Alcohol Forum Ireland C.L.G.

Notes to the financial statements (continued)
Financial year ended 31 December 2021

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 2021. The comparative accounts are for the year ended 31 December 2020.

17. Approval of financial statements

The board of directors approved these financial statements for issue on 18/5/2022 .

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 2021**

	2021	2020
	€	€
Income		
TUSLA	179,106	129,961
HSE	533,128	407,861
IFI	50,999	128,059
Donegal County Council	11,150	5,592
Other income	23,259	8,594
	<u>797,642</u>	<u>680,067</u>
Overheads		
Administration and programme expenses	(797,703)	(652,693)
	<u>(797,703)</u>	<u>(652,693)</u>
Operating (deficit)/surplus	(61)	27,374
Other interest receivable and similar income	4	4
	<u>4</u>	<u>4</u>
(Deficit)/surplus before taxation	<u>(57)</u>	<u>27,378</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 2021

	2021	2020
	€	€
Overheads		
Administration and programme expenses		
Wages and salaries	532,534	477,362
Employer's PRSI contributions	57,861	51,706
Redundancy costs	3,684	-
Training (staff and programme delivery)	30,156	2,715
Programme costs	43,501	33,370
Rent & rates	19,030	19,371
Insurance	3,205	1,802
Light and heat	991	4,868
Repairs and maintenance	25,459	8,909
Printing, postage and stationery	4,928	6,226
Advertising	30,771	7,910
Telephone	6,619	6,523
Travelling and subsistence	10,684	9,698
Legal and professional	15,997	10,906
Auditors remuneration	3,198	2,214
Bank charges	386	330
General expenses	277	221
Subscriptions	3,575	4,650
Depreciation of tangible assets	4,847	3,912
	<u>797,703</u>	<u>652,693</u>