

Company registration number: 435920

Alcohol Forum Ireland C.L.G.

Financial statements

for the financial year ended 31 December 2023

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	Dr Billy Bennett Mr Pat Harvey Ms Mary Hough Dr Paul Armstrong Dr Anne Burke Ms Lorraine Thompson Mr Gordon Curley Mr Liam Ward Mr John Hayes (Appointed 21 June 2023)
Secretary	Mr Pat Harvey
Chief Executive Officer	Mr Kieran Doherty (retired 31 March 2023) Ms Paula Leonard (appointed 1 April 2023)
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	Allied Irish Banks, plc
Solicitors	VP McMullin

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 2023.

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 has four sub-committees: (1) Audit and Risk, (2) Human Resources, (3) Strategic Planning, and (4) Quality and Safety. Each sub-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 (AFI) is an independent national charity that provides support, information and services to individuals, families and communities impacted by alcohol and other drug harm, while also working at the wider levels to change Ireland's problematic relationship with alcohol. During 2023, AFI appointed a new CEO, undertook a significant restructuring process and developed a new strategic plan to guide the work over the coming years.

AFI offers a range of services including Youth & Family Services, Alcohol Related Brain Injury (ARBI), Community Action on Alcohol, education & training. AFI has offices in Cavan, Sligo and Letterkenny and supports community action on alcohol at a national level. AFI is part of national, european & global networks working to build safer communities free from alcohol harm.

AFI provides a range of activities, including:

- Prevention, policy and advocacy
- Research
- Specialised family support (alcohol and other drugs)
- Monaghan and Cavan Youth Substance Support (MACYSS)
- Alcohol Related Brain Injury support service (Donegal)
- Community Action on Alcohol (National)
- Supporting the work of the Irish Community Action on Alcohol Network
- Building SAFER Communities Project (National)
- Training (National)
- The i-Mark initiative: Supporting Communities Free from Alcohol Industry Influence (National)

Alcohol Forum Ireland C.L.G.

Directors report (continued)

Principal activities and business review (continued)

External stakeholders, communities and a wide range of organisations receive the following through our work

- Training, learning and development opportunities
- Seminars, conferences and events
- Advocacy and media campaigns
- Research, publications and reports
- Tools and resources
- Quality supports and services

The company is primarily funded by the HSE and Tusla. The company's income for the year under review includes income from the HSE of €719,928 (2022: €687,959) and income from Tusla of €160,166 (2022: €174,013).

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 and Risk 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:

- 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

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.

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 25/6/2024 and signed on behalf of the board by:



Dr Billy Bennett
Director



Dr 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 2023 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 2023 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 16 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
Curraghmore
Ballybofey
County Donegal

25/06/2024

Alcohol Forum Ireland C.L.G.

**Income and expenditure account
Financial year ended 31 December 2023**

	Note	2023 €	2022 €
Income	5	914,616	910,044
Expenditure		<u>(859,396)</u>	<u>(877,771)</u>
Operating surplus	8	55,220	32,273
Taxation	10	-	-
Surplus for the financial year		<u>55,220</u>	<u>32,273</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 2023

	Note	2023		2022	
		€	€	€	€
Fixed assets					
Tangible assets	12	28,741		27,733	
			28,741		27,733
Current assets					
Debtors	13	17,078		38,748	
Cash at bank and in hand		280,653		399,845	
		297,731		438,593	
Creditors: amounts falling due within one year	14	(143,845)		(338,919)	
Net current assets			153,886		99,674
Total assets less current liabilities			182,627		127,407
Net assets			182,627		127,407
Reserves					
Income and expenditure account			182,627		127,407
Members funds			182,627		127,407

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 25/6/2024 and signed on behalf of the board by:



Dr Billy Bennett
Director



Dr 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 2023

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 2024 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 2023

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 2023**

5. Income

Income arises from:

	2023	2022
	€	€
Grants and other state funding	913,263	890,388
Other income	1,353	19,656
	<u>914,616</u>	<u>910,044</u>

All grant funding is deemed to be restricted funding.

Split of grants and other state funding by funding provider:

	2023	2022
	€	€
TUSLA	160,166	174,013
Health Service Executive	719,928	687,959
Department of Children, Equality, Disability, Integration and Youth (What Works Sharing Knowledge Fund)	1,562	15,568
Donegal County Council (Member's development fund/Healthy Ireland initiative)	2,210	12,848
Cavan County Council	29,397	-
	<u>913,263</u>	<u>890,388</u>

Alcohol Forum Ireland C.L.G.

**Notes to the financial statements (continued)
Financial year ended 31 December 2023**

Details of grants and other state funding received from Tusla and the HSE:

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	€160,166
Term	Expired 31 December 2023
Accounting for grants:	
- Grant deferred at 1 January 2023	€29,689
- Grant received during the year	€152,667
- Grant taken to income for the year	€160,166
- Grant deferred at 31 December 2023	€22,190
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/MPACT, NVR, ARBI, the Community Action on Alcohol Project, the development and delivery 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	€719,928
Term	Expired 31 December 2023
Accounting for grants:	
- Grant receivable at 1 January 2023	€34,085
- Grant deferred at 1 January 2023	€247,248
- Grants repaid during the year	€37,708
- Grant received during the year	€619,095
- Grant taken to income for the year	€719,928
- Grant deferred at 31 December 2023	€89,522
- Grant receivable at 31 December 2023	€14,899
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 2023**

6. Segmented accounts for TUSLA funded projects

	SFP/MPACT	MPACT Sligo/Leitrim	MaCYSS	CYPSC	Total
Income					
TUSLA	52,000	83,167	20,000	5,000	160,167
Expenditure					
Wages & employers PRSI	27,937	52,216	17,950	-	98,103
Rent & rates	3,752	7,752	-	-	11,504
Insurance	273	839	-	-	1,112
Light & heat	218	1,813	-	-	2,031
Travel & subsistence	1,050	4,046	1,333	-	6,429
Programme costs	12,802	6,767	-	-	19,569
Printing & stationary	243	584	9	-	836
Advertising & marketing	-	244	-	5,000	5,244
Telephone & broadband	799	1,836	212	-	2,847
Legal & professional	296	519	-	-	815
Training delivery	2,928	-	112	-	3,040
Subscriptions	685	602	-	-	1,287
Repairs & maintenance	50	1,451	384	-	1,885
Bank charges	50	36	-	-	86
	<u>51,083</u>	<u>78,705</u>	<u>20,000</u>	<u>5,000</u>	<u>154,788</u>
Surplus/(deficit)	<u>917</u>	<u>4,462</u>	<u>-</u>	<u>-</u>	<u>5,379</u>
Capital expenditure	<u>-</u>	<u>299</u>	<u>-</u>	<u>-</u>	<u>299</u>

Alcohol Forum Ireland C.L.G.

Notes to the financial statements (continued)
Financial year ended 31 December 2023

7. Segmented accounts for Health Service Executive (HSE) funded projects

	Mental Health Services (Donegal)	Social Inclusion	Health & Wellbeing	North West Task Force	North East Task Force	Other Programmes	Total
Income							
Health Service Executive	192,463	313,250	118,000	79,570	1,086	15,558	719,927
Expenditure							
Wages & employers PRSI	144,014	173,535	74,853	57,894	-	-	450,296
Rent & rates	7,376	9,551	1,950	1,600	-	-	20,477
Insurance	712	1,239	207	-	-	-	2,158
Light & heat	2,572	3,966	469	-	-	-	7,007
Travel & subsistence	3,518	9,119	4,083	1,600	-	1,222	19,542
Programme costs	5,010	6,864	4,743	1,455	-	11,379	29,451
Printing & stationary	1,909	2,168	1,338	100	-	-	5,515
Advertising & marketing	732	7,362	6,237	-	-	1,802	16,133
Telephone & broadband	1,876	3,255	605	-	-	-	5,736
Legal & professional	4,367	30,316	1,724	5,246	-	-	41,653
Training delivery	3,667	18,724	50	5,011	1,086	-	28,538
Subscriptions	1,434	228	754	-	-	-	2,416
Repairs & maintenance	4,826	25,615	1,199	1,034	-	1,155	33,829
Bank charges	145	129	104	-	-	-	378
General expenses	176	67	17	-	-	-	260
	<u>182,334</u>	<u>292,138</u>	<u>98,333</u>	<u>73,940</u>	<u>1,086</u>	<u>15,558</u>	<u>663,389</u>
Surplus/(deficit)	<u>10,129</u>	<u>21,112</u>	<u>19,667</u>	<u>5,630</u>	<u>-</u>	<u>-</u>	<u>56,538</u>
Capital expenditure	<u>-</u>	<u>7,741</u>	<u>-</u>	<u>1,439</u>	<u>-</u>	<u>-</u>	<u>9,180</u>

Alcohol Forum Ireland C.L.G.

**Notes to the financial statements (continued)
Financial year ended 31 December 2023**

8. Operating surplus

Operating surplus is stated after charging/(crediting):

	2023	2022
	€	€
Depreciation of tangible assets	8,470	6,925
Fees payable for the preparation and audit of the financial statements	2,952	2,706
	<u> </u>	<u> </u>

9. Staff costs

The average number of persons employed by the company during the financial year was 15 (2022: 16).

The aggregate payroll costs incurred during the financial year were:

	2023	2022
	€	€
Wages and salaries	498,340	543,926
Social insurance costs	53,518	58,678
	<u>551,858</u>	<u>602,604</u>

Number of employees by salary range:

	2023	2022
	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 €62,094 (appointed April 1st 2023).

10. 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.

11. Income and expenditure account

	2023	2022
	€	€
At the start of the financial year	127,407	95,134
Surplus for the financial year	55,220	32,273
At the end of the financial year	<u>182,627</u>	<u>127,407</u>

Alcohol Forum Ireland C.L.G.

**Notes to the financial statements (continued)
Financial year ended 31 December 2023**

12. Tangible assets	Fixtures, fittings and equipment	Total
	€	€
Cost		
At 1 January 2023	91,525	91,525
Additions	9,479	9,479
At 31 December 2023	<u>101,004</u>	<u>101,004</u>
Depreciation		
At 1 January 2023	63,793	63,793
Charge for the financial year	8,470	8,470
At 31 December 2023	<u>72,263</u>	<u>72,263</u>
Carrying amount		
At 31 December 2023	<u>28,741</u>	<u>28,741</u>
At 31 December 2022	<u>27,732</u>	<u>27,732</u>
13. Debtors	2023	2022
	€	€
Funding receivable	14,899	34,244
Prepayments	2,179	4,504
	<u>17,078</u>	<u>38,748</u>
14. Creditors: amounts falling due within one year	2023	2022
	€	€
Funding advances	120,315	300,608
Trade creditors	3,525	17,771
Other creditors including tax and social insurance	12,692	14,822
Accruals	7,313	5,718
	<u>143,845</u>	<u>338,919</u>
15. 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 2023.

Alcohol Forum Ireland C.L.G.

**Notes to the financial statements (continued)
Financial year ended 31 December 2023**

16. 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.

17. Accounting periods

The current accounts are for the year ended 31 December 2023. The comparative accounts are for the year ended 31 December 2022.

18. Approval of financial statements

The board of directors approved these financial statements for issue on 25/6/2024.

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 2023**

	2023	2022
	€	€
Income		
TUSLA	160,166	174,013
HSE - Mental Health Services (Core/ARBI/YDW/FM)	192,463	199,372
HSE - Social Inclusion (MaCYSS/FS/AL(SUH))	313,250	278,242
HSE - Health & Wellbeing (CAAP)	118,000	110,750
HSE - NWRDAFT (FM)	79,570	72,534
HSE - NERDATF	1,086	12,169
HSE - other	15,559	14,892
Department of Children	1,562	15,568
Donegal County Council	2,210	12,848
Cavan County Council	29,397	-
Other income	1,353	19,656
	<u>914,616</u>	<u>910,044</u>
 Overheads		
Administration and programme expenses	(859,396)	(877,771)
	<u>(859,396)</u>	<u>(877,771)</u>
 Operating surplus	 <u>55,220</u>	 <u>32,273</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 2023

	2023	2022
	€	€
Overheads		
Administration and programme expenses		
Wages and salaries	498,340	543,926
Employer's PRSI contributions	53,518	58,678
Training (staff and programme delivery)	33,757	37,080
Programme costs	71,019	71,375
Rent & rates	31,981	25,731
Insurance	3,271	2,709
Light and heat	9,039	4,992
Repairs and maintenance	35,713	23,174
Printing, postage and stationery	6,352	7,924
Advertising	25,315	15,565
Telephone	8,583	7,039
Travelling and subsistence	25,971	25,490
Legal and professional	40,711	40,512
Auditors remuneration	2,952	2,706
Bank charges	442	446
General expenses	259	119
Subscriptions	3,703	3,380
Depreciation of tangible assets	8,470	6,925
	<u>859,396</u>	<u>877,771</u>