

ALCOHOL ACTION IRELAND

Report and Financial Statements

for the year ended

31 December 2012

**(A company limited by guarantee and
not having a share capital)**

ALCOHOL ACTION IRELAND

REPORT AND FINANCIAL STATEMENTS 2012

CONTENTS	Page
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DIRECTORS AND OTHER INFORMATION	2
REPORT OF THE DIRECTORS	3 - 6
STATEMENT OF DIRECTORS' RESPONSIBILITIES	7
REPORT OF THE INDEPENDENT AUDITORS	8 - 9
ACCOUNTING POLICIES	10
STATEMENT OF FINANCIAL ACTIVITIES	11
BALANCE SHEET	12
CASH FLOW STATEMENT	13
NOTES TO THE FINANCIAL STATEMENTS	14 - 16

ALCOHOL ACTION IRELAND

DIRECTORS AND OTHER INFORMATION

DIRECTORS

Carol Fawsitt (Chairperson)
Joseph Barry
Declan Bedford
Padraig Brady
Catherine Brogan
Pat Cahill
John McCormack
Yvonne McBain
Bobby Smyth
Tadhg Young

SECRETARY AND REGISTERED OFFICE

Suzanne Costello
4th Floor, Lenin House
Butler Court
Rear of 25 Great Strand Street
Dublin 1

COMPANY NUMBER

378738

CHARITY NUMBER

CHY15342

AUDITORS

Mazars
Chartered Accountants & Registered Auditors
Harcourt Centre
Block 3
Harcourt Road
Dublin 2

BANKERS

Ulster Bank	Bank of Ireland
Kennedy Road	College Green
Navan	Dublin 2
Co. Meath	

ALCOHOL ACTION IRELAND

REPORT OF THE DIRECTORS

The directors present their report and the financial statements for the year ended 31 December 2012.

1. PRINCIPAL ACTIVITY

The principal activity of the company is to increase understanding of the impact of inappropriate alcohol use on the health and well-being of Irish society and of the public policies necessary to reduce the problems associated with such use.

Alcohol Action Ireland has continued to promote the prevention and reduction of alcohol related harm in Ireland by engaging in public debate regarding alcohol harm and related effective policy responses.

Alcohol Action Ireland has developed strong links with individuals and organisations with a policy interest in alcohol in order to develop a collaborative dialogue with a view to creating greater support for alcohol policy measures aimed at reducing the levels of harm in Irish society.

2. REVIEW OF ACTIVITIES AND FUTURE DEVELOPMENTS

Alcohol Action Ireland continued in 2012 with its core work of raising awareness of alcohol-related harm and the policy solutions needed to reduce that harm.

In February 2012 the Steering Group Report on the National Substance Misuse Strategy was published. Alcohol Action Ireland was one of the stakeholders that contributed to this process for three years, putting forward evidence-based policies for the reduction of alcohol-related harm in Ireland. The report contains 45 recommendations to tackle Ireland's harmful relationship with alcohol and includes the key measures we had been advocating for surrounding the pricing, marketing and availability of alcohol, as well as an Action Plan in respect of Irish children living in families affected by parental alcohol problems.

From the publication of the report, and throughout 2012, we have campaigned for the recommendations of the Steering Group Report to be implemented in full. These recommendations formed the basis of the proposed national alcohol strategy, which were first brought forward in the Department of Health by Minister Roisin Shorthall and later in 2012, following her resignation, by Minister Alex White. We have campaigned to support the Department of Health and Minister raise public awareness around the harm-reduction measures, why they are needed and the positive impact they will have. Minister White opened our conference in November, "Time Please... For Change".

We have also focused on lobbying and public affairs, particularly in relation to our TDs and Ministers, who will ultimately decide on the national alcohol strategy, of the need for these evidence-based policies to reduce alcohol-related harm. In this regard, we developed briefing documents on key issues, which were presented in a simple Q&A format. These were distributed to all members of the Oireachtas. The first of these was on minimum pricing and the second was on the relationship between alcohol and crime.

ALCOHOL ACTION IRELAND

REPORT OF THE DIRECTORS

2. REVIEW OF ACTIVITIES AND FUTURE DEVELOPMENTS *(continued)*

We engaged a web development company to undertake a complete redevelopment of our online presence. This project involves the migration of all content relating to our Alcohol Service Finder (Drinkhelp.ie) and the effects of alcohol on the individual to a completely separate, consumer-facing website designed to assist people seeking help and advice in relation to alcohol-related issues. We will also redevelop our existing site (Alcoholireland.ie), with an increased focus on our key campaigns, and we also plan to introduce a social media presence for the organisation, when the project is completed in early 2013, to further strengthen our online presence.

The number of visits to our website (Alcoholireland.ie) increased by 31% during 2012, while unique visitors increased by 35%, as we continued to provide one of the leading resources for anyone in Ireland seeking information on alcohol-related issues, as well as the latest news and policy developments.

In our pre-budget submission we called for a restoration of excise duty to 2009 levels (when it was cut by 20% to counteract cross-border shopping generated by the Euro and Sterling being almost on a par), with the government eventually taking this action and – in the case of wine – going even further in terms of the excise duty increase.

We have increased our minimum pricing coalition from 18 to 30 members and it now includes the largest charities in Ireland, as well as other key NGOs and medical organisations. As a coalition, we made a public call for the introduction of minimum pricing at Alcohol Action Ireland's conference in November. We also continued to work closely on other issues with other organisations who are advocating for the introduction of policy measures to reduce alcohol-related harm in Ireland, such as the "Hidden Harm" Action Plan for children affected by harmful parental drinking.

We addressed the Seanad Public Consultation Committee on alcohol as a key risk factor in cancer and the need to implement evidence-based policy measures to reduce alcohol-related harm, including alcohol-related cancer cases, as part of its review into how to reduce our number of cancer cases through lifestyle changes.

We continued to provide our alcohol information leaflets focusing on different sections of the population to hospitals, clinics, GP surgeries, community-based services and charities throughout Ireland. We intend to expand our range of information leaflets in 2013 to include areas such as Alcohol & Cancer, among others.

Our overall intention in 2013 is to further our work of raising awareness of the policies needed to reduce alcohol-related harm and, in particular, campaign for the full implementation of the recommendations set out in the Steering Group Report of the National Substance Misuse Strategy as a national alcohol strategy. We will also continue to be a source of independent information on alcohol-related harm in Ireland and to provide a space where people seeking help and advice in relation to alcohol problems can access useful information and connect with services.

ALCOHOL ACTION IRELAND

REPORT OF THE DIRECTORS

3. RESULTS

The loss for the year after providing for depreciation was €2,261.

4. RISKS AND UNCERTAINTIES

In common with many charities, the organisation must maintain and develop its income sources to ensure the continuation of its role as an advocate for reducing alcohol-related harm in Ireland. In order to mitigate this risk, the directors review the sources of income on an ongoing basis. In addition, reserve levels are monitored to ensure that they are maintained at a reasonable level in the context of planned expenditure and future commitments. The directors are at all times conscious that maintaining the reputation of the organisation is critical.

5. EVENTS SUBSEQUENT TO THE YEAR END

There are no significant events affecting the company since the year end.

6. DIRECTORS AND SECRETARY AND THEIR INTERESTS

The company is limited by guarantee and does not have any share capital. Therefore the directors and secretary who served during the year did not have a beneficial interest in the company.

All directors serve in a voluntary capacity.

7. DIRECTORS

The present members of the Board are set out on page 2.

On 1 February 2013, Norah Gibbons resigned as a company director.

On 22 March 2013, Fiona Ryan resigned as secretary of the company and Suzanne Costello was appointed on 3 October 2013.

Tadhg Young and Declan Bedford who were appointed additional directors on 3 October 2013 retire and being eligible, offer themselves for re-election.

In accordance with the Articles of Association, Pat Cahill, Yvonne McBain, Carol Fawsitt and Pdraig Brady retired by rotation and being eligible, offer themselves for re-election.

ALCOHOL ACTION IRELAND

REPORT OF THE DIRECTORS

8. BOOKS AND RECORDS

The directors are responsible for ensuring that proper books and accounting records, as outlined in Section 202 of the Companies Act 1990, are kept by the company. The directors have appointed appropriate accounting personnel in order to ensure compliance with those requirements. The books and accounting records of the company are maintained at the Company's registered office.

9. AUDITORS

Mazars, Chartered Accountants and Registered Auditors, have indicated their willingness to continue in office in accordance with the provisions of Section 160(2) of the Companies Act, 1963.

On behalf of the Board

Carol Fawsitt
Chairperson

Yvonne McBain
Treasurer

3 October 2013

ALCOHOL ACTION IRELAND

STATEMENT OF DIRECTORS' RESPONSIBILITIES

The directors are responsible for preparing the annual report and the financial statements in accordance with applicable Irish law and Generally Accepted Accounting Practice in Ireland, including the accounting standards issued by the Financial Reporting Council and published by the Institute of Chartered Accountants in Ireland.

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors confirm that they have complied with the above requirements in preparing the financial statements. The directors are responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Acts 1963 to 1983 and 1990 to 2012 as applicable to companies limited by guarantee and not having a share capital. 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.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the Republic of Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

On behalf of the Board

Carol Fawsitt
Chairperson

Yvonne McBain
Treasurer

3 October 2013

ALCOHOL ACTION IRELAND

REPORT OF THE INDEPENDENT AUDITORS

To the members of **ALCOHOL ACTION IRELAND**

We have audited the financial statements of Alcohol Action Ireland for the year ended 31 December 2012 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and the related notes. These financial statements, on pages 10 to 16, have been prepared under the historical cost convention and the accounting policies set out on page 10.

This report is made solely to the company's members, as a body, in accordance with Section 193 of the Companies Act, 1990. 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.

Respective responsibilities of directors and auditors

As described in the Statement of Directors' Responsibilities the company's directors are responsible for preparing the financial statements in accordance with applicable law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Financial Reporting Council and published by the Institute of Chartered Accountants in Ireland.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view in accordance with Generally Accepted Accounting Practice in Ireland and are properly prepared in accordance with the Companies Acts, 1963 to 1983 and 1990 to 2012 as applicable to companies limited by guarantee and not having a share capital. We also report to you whether in our opinion: proper books of account have been kept by the company; and whether the information given in the directors' report is consistent with the financial statements. In addition, we state whether we have obtained all the information and explanations necessary for the purposes of our audit, and whether the financial statements are in agreement with the books of account.

We also report to you if, in our opinion, any information specified by law regarding directors' remuneration and directors' transactions is not disclosed and, where practicable, include such information in our report.

We read the directors' report and consider the implications for our report if we become aware of any apparent misstatements within it.

ALCOHOL ACTION IRELAND

REPORT OF THE INDEPENDENT AUDITORS

Basis of audit opinion

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the directors in the preparation of the financial statements, and of whether the accounting policies are appropriate to the company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion

In our opinion the financial statements:

- give a true and fair view, in accordance with Generally Accepted Accounting Practice in Ireland, of the state of the company's affairs as at 31 December 2012 and of its net outgoing resources and cash flow for the year then ended; and
- have been properly prepared in accordance with the requirements of the Companies Acts, 1963 to 1983 and 1990 to 2012 as applicable to companies limited by guarantee and not having a share capital.

We have obtained all the information and explanations which we consider necessary for the purposes of our audit. In our opinion proper books of account have been kept by the company. The financial statements are in agreement with the books of account.

In our opinion the information given in the directors' report is consistent with the financial statements.

Mairéad Divilly
For and on behalf of Mazars
Chartered Accountants & Registered Auditors
Harcourt Centre
Block 3
Harcourt Road
Dublin 2

3 October 2013

ALCOHOL ACTION IRELAND

ACCOUNTING POLICIES

The significant accounting policies adopted by the company are as follows:

a) *Basis of accounting*

The financial statements are prepared under the historical cost convention and in accordance with the financial reporting standards of the Financial Reporting Council, as promulgated in Ireland by the Institute of Chartered Accountants in Ireland. The financial statements have been presented in accordance with Statement of Recommended Practice (SORP) “Accounting and Reporting by Charities” issued in March 2005 in so far as it complies with the Companies Acts 1963 to 1983 and 1990 to 2012.

b) *Incoming resources*

Voluntary income comprises grants provided for core funding, donations and membership subscriptions. Such income is recognised on a cash receipts basis.

Membership fees and donations are recognised on a cash received basis.

c) *Resources expended*

All expenditure is charged in the period to which it relates.

d) *Taxation*

The company has charitable status under Section 208 of the Taxes Consolidation Act 1997, and consequently is not subject to corporation tax.

e) *Tangible fixed assets and depreciation*

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Computer equipment	33% straight line
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f) *Pensions*

The company operates a defined contribution pension scheme for certain employees. The annual contributions are charged to the Statement of Financial Activities as incurred.

ALCOHOL ACTION IRELAND

STATEMENT OF FINANCIAL ACTIVITIES

	Notes	Year ended 31 December 2012 €	Year ended 31 December 2011 €
INCOMING RESOURCES	2	273,604	296,536
RESOURCES EXPENDED			
Programme and operational costs		<275,865>	<322,707>
NET OUTGOING RESOURCES	4	<2,261>	<26,171>

All incoming resources are in respect of continuing operations and relate to unrestricted funds.

A statement of total recognised gains and losses has not been prepared as there were no other gains or losses for the year or the preceding year other than as stated above.

On behalf of the Board

Carol Fawsitt
Chairperson

Yvonne McBain
Treasurer

ALCOHOL ACTION IRELAND

BALANCE SHEET

	Notes	31 December 2012 €	31 December 2011 €
<hr/>			
FIXED ASSETS			
Tangible assets	6	<u>866</u>	<u>3,309</u>
 CURRENT ASSETS			
Debtors	7	14,952	14,624
Cash at bank		<u>334,731</u>	<u>330,377</u>
		349,683	345,001
 CREDITORS			
Amounts falling due within one year	8	< <u>31,694</u> >	< <u>27,194</u> >
NET CURRENT ASSETS		<u>317,989</u>	<u>317,807</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>318,855</u>	<u>321,116</u>
 FUNDED BY			
Unrestricted funds	9	<u>318,855</u>	<u>321,116</u>

On behalf of the Board

Carol Fawsitt
Chairperson

Yvonne McBain
Treasurer

ALCOHOL ACTION IRELAND

CASHFLOW STATEMENT

		Year ended 31 December 2012 €	Year ended 31 December 2011 €
	Notes		
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Net cash inflow/<outflow> from operating activities			
Net outgoing resources		<2,261>	<26,171>
Depreciation		2,443	4,163
Movement in debtors		<328>	<344>
Movement in creditors		<u>4,500</u>	<u><1,826></u>
Net cash inflow/<outflow> from operating activities		4,354	<24,178>
Capital expenditure		<u>-</u>	<u><635></u>
Increase/<decrease> in cash in the year	10	4,354	<24,813>
Net funds at beginning of year		<u>330,377</u>	<u>355,190</u>
Net funds at end of year	10	<u>334,731</u>	<u>330,377</u>

On behalf of the Board

Carol Fawsitt
Chairperson

Yvonne McBain
Treasurer

ALCOHOL ACTION IRELAND

NOTES TO THE FINANCIAL STATEMENTS

1. LEGAL STATUS OF THE COMPANY

In accordance with Section 24 of the Companies Act, 1963, the company is exempt from including the word 'limited' in its name. The company is limited by guarantee and has no share capital.

2. INCOMING RESOURCES	2012 €	2011 €
Grant income	271,384	292,229
Membership subscriptions	-	360
Donations	200	1,200
Deposit interest	1,287	1,818
Miscellaneous income	<u>733</u>	<u>929</u>
	<u>273,604</u>	<u>296,536</u>

3. STAFF COSTS	2012 €	2011 €
Wages and salaries	153,846	195,239
Social welfare costs	15,290	20,518
Pension costs	<u>4,741</u>	<u>4,741</u>
	<u>173,877</u>	<u>220,498</u>

Number of employees

The average number of employees during the year was 4 (2011: 4).

4. NET OUTGOING RESOURCES	2012 €	2011 €
Net outgoing resources are stated after charging:		
Depreciation of tangible assets	2,443	4,163
Auditors' remuneration	<u>2,300</u>	<u>2,300</u>

5. TAXATION

The company has charitable status under Section 208 of the Taxes Consolidation Act 1997, and consequently is not subject to corporation tax.

ALCOHOL ACTION IRELAND

NOTES TO THE FINANCIAL STATEMENTS

6.	TANGIBLE ASSETS	Computer equipment	Total
		€	€
	Cost		
	At beginning and end of year	<u>15,644</u>	<u>15,644</u>
	Accumulated Depreciation		
	At 31 December 2011	12,335	12,335
	Charge for the year	<u>2,443</u>	<u>2,443</u>
	At 31 December 2012	<u>14,778</u>	<u>14,778</u>
	Net Book Amount		
	At 31 December 2011	<u>3,309</u>	<u>3,309</u>
	At 31 December 2012	<u>866</u>	<u>866</u>
7.	DEBTORS	2012	2011
		€	€
	Prepayments and other debtors	<u>14,952</u>	<u>14,624</u>
	Included within prepayments and other debtors is a rental deposit amounting to €7,130 (2011: €7,130), which is an amount due after more than one year.		
8.	CREDITORS	2012	2011
	Amounts falling due within one year	€	€
	Creditors and accruals	18,235	11,093
	Paye/prsi	<u>13,459</u>	<u>16,101</u>
		<u>31,694</u>	<u>27,194</u>
9.	UNRESTRICTED FUNDS	2012	2011
		€	€
	At beginning of year	321,116	347,287
	Net outgoing resources for the year	< <u>2,261</u> >	< <u>26,171</u> >
	At end of year	<u>318,855</u>	<u>321,116</u>

ALCOHOL ACTION IRELAND

NOTES TO THE FINANCIAL STATEMENTS

10.	ANALYSIS OF CHANGES IN NET FUNDS	Opening balance €	Cash flows €	Closing balance €
	Cash at bank	<u>330,377</u>	<u>4,354</u>	<u>334,731</u>

11. COMMITMENTS

The company currently has an annual commitment of €15,000 in respect of a lease on its premises, 4th Floor, Lenin House, Rear of 25 Great Strand Street, Dublin 1, for a period of 9 years and 9 months which commenced on 1 July 2008. The agreement is subject to rent reviews at five year intervals with a provision for the tenant to terminate the lease at the expiration of the 3rd and 6th years of the term.

During the year under review the company committed to undertake research activities relating to the Young People's Exposure Project. The unexpended amount at year end date was approximately €108,000.

12. RELATED PARTY TRANSACTIONS

There were no contracts or arrangements of any significance in relation to the company's business, in which the directors or secretary of the company had any interest, as defined in the Companies Act, 1990, at any time during the year ended 31 December 2012.

13. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved by the board on 3 October 2013.